



531196

CHAMBER ACTION

Senate

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House

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1 The Committee on Finance and Tax (Deutch) recommended the
2 following **amendment**:

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4 **Senate Amendment (with directory and title amendments)**

5 Between lines 33 and 34,
6 insert:

7 ~~(y) Charter fishing vessels.--The charge for chartering any~~
8 ~~boat or vessel, with the crew furnished, solely for the purpose~~
9 ~~of fishing is exempt from the tax imposed under s. 212.04 or s.~~
10 ~~212.05. This exemption does not apply to any charge to enter or~~
11 ~~stay upon any "head-boat," party boat, or other boat or vessel.~~
12 ~~Nothing in this paragraph shall be construed to exempt any boat~~
13 ~~from sales or use tax upon the purchase thereof except as~~
14 ~~provided in paragraph (t) and s. 212.05.~~

15
16 ===== D I R E C T O R Y C L A U S E A M E N D M E N T =====

17 And the directory clause is amended as follows:



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18 Delete lines 8-9

19 and insert:

20 Section 1. Paragraphs (d) and (y) of subsection (7) of
21 section 212.08, Florida Statutes, are amended, and present
22 paragraphs (z) through (fff) of that subsection are redesignated
23 as paragraphs (y) through (eee), respectively, to read:

24

25 ===== T I T L E A M E N D M E N T =====

26 And the title is amended as follows:

27 On line 4, after the semicolon,

28 insert:

29 repealing the exemption for charter fishing vessels;