

Amendment No.

CHAMBER ACTION

Senate

House

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1 Representative Grant offered the following:

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3 **Amendment to Amendment (288661) (with title amendment)**

4 Between lines 55 and 56, insert:

5 Section 2. Section 213.25, Florida Statutes, is amended to
6 read:

7 213.25 Refunds; credits; right of setoff.--If ~~In any~~
8 ~~instance that~~ a taxpayer has a refund or credit due for an
9 overpayment of taxes assessed under chapter 443 or any of the
10 chapters specified in s. 72.011(1), the department may reduce
11 such refund or credit to the extent of any billings not subject
12 to protest under chapter 443 or s. 213.21 for the same or any
13 other tax owed by the same taxpayer.

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16 **T I T L E A M E N D M E N T**

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17 Remove line 2947 and insert:
18 revising the use of the tourist development tax; amending s.
19 213.25, F.S.; clarifying that the department's authority to
20 reduce tax refunds or credits by the amount of other taxes owed
21 applies to unemployment compensation taxes; amending s.