



201714

LEGISLATIVE ACTION

Senate	.	House
Comm: WD	.	
04/21/2009	.	
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The Policy and Steering Committee on Ways and Means (Baker) recommended the following:

Senate Amendment (with title amendment)

Between lines 108 and 109
insert:

Section 4. Section 196.186, Florida Statutes, is created to read:

196.186 Recovery of taxes on tangible personal property by heavy equipment rental companies.—Equipment rental companies that rent heavy equipment are authorized to pass through a recovery fee on rental invoices to recover annual tangible



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12 personal property taxes. The recovery fee may not exceed the
13 tangible personal property tax rate for the county in which the
14 rental facility is located. Heavy equipment property is defined
15 as industrial or construction equipment and includes, but is not
16 limited to, equipment described under NAICS code 532412.

17
18 ===== T I T L E A M E N D M E N T =====

19 And the title is amended as follows:

20 Delete line 15

21 and insert:

22 for homestead exemption purposes; creating 196.186,
23 F.S.; providing for the recovery of taxes on tangible
24 personal property by heavy equipment rental companies;
25 providing an