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LEGISLATIVE ACTION

Senate	.	House
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The Committee on Budget Subcommittee on Finance and Tax
(Bogdanoff) recommended the following:

Senate Amendment (with title amendment)

Between lines 476 and 477
insert:

Section 10. Under Florida's constitutional form of government, taxation is a legislative power that cannot be delegated. Therefore, any ruling, agreement, or contract, whether written or oral, express or implied, between a retailer and this state's executive branch, including any office, agency or department, stating, agreeing, or ruling that the out-of-state retailer is not required to collect sales and use tax on sales to residents of this state despite the presence of an in-



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13 state warehouse, distribution center, or fulfillment center
14 owned or operated by the retailer or by an affiliated person of
15 the retailer is void unless it is specifically approved by a
16 general law enacted by the Legislature.

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 54

21 and insert:

22 providing tax collection services; voiding certain
23 rulings, agreements, or contracts between an executive
24 branch entity of this state and a retailer which
25 provide that the retailer is not required to collect
26 sales and use tax on sales to residents of this state;
27 providing effective