

Amendment No.

CHAMBER ACTION

Senate

House

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1 Representative Workman offered the following:

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3 **Amendment (with title amendment)**

4 Between lines 123 and 124, insert:

5 Section 5. Paragraph (d) is added to subsection (2) of
6 section 220.191, Florida Statutes, to read:

7 220.191 Capital investment tax credit.—

8 (2)

9 (d) If the credit granted under subparagraph (a)1. is not
10 fully used in any one year because of insufficient tax liability
11 on the part of the qualifying business, the unused amounts may
12 be used in any one year or years beginning with the 21st year
13 after the commencement of operations of the project and ending
14 the 30th year after the commencement of operations of the
15 project.

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Approved For Filing: 4/27/2011 1:31:24 PM

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

Remove line 11 and insert:

application; amending s. 220.191, F.S.; providing that a capital investment tax credit may be carried forward for use against the corporate income tax in specified years after the commencement of operations of a project; providing an effective date.