



188326

LEGISLATIVE ACTION

Senate	.	House
Comm: WD	.	
04/11/2013	.	
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Appropriations Subcommittee on Finance and Tax (Brandes)  
recommended the following:

1           **Senate Amendment to Amendment (126132) (with title**  
2 **amendment)**

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4           Delete line 167  
5 and insert:

6           (8) Any business that meets the requirements and faces the  
7 circumstances described in this subsection is entitled to  
8 declaratory relief on the issue of whether the requirement of  
9 another state, or political subdivision of another state, to  
10 collect and remit sales or use taxes to that state or political  
11 subdivision, constitutes an undue burden on interstate commerce  
12 within the meaning of clause 3 of s. 8, Art. I of the United



188326

13 States Constitution. A circuit court shall have original  
14 jurisdiction over civil actions seeking a declaratory judgment  
15 if:

16 (a) The party seeking declaratory relief is a business  
17 that:

18 1. Is organized under the laws of this state or a sole  
19 proprietorship owned by a domiciliary in this state; or

20 2. Has qualified to do business in this state; and

21 (b) The responding party is a government official of  
22 another state, or political subdivision of another state, who  
23 asserts that the business in question is obliged to collect  
24 sales or use taxes for such state or political subdivision based  
25 upon conduct of the business which occurs wholly or partially  
26 within this state.

27 (9) ~~(7)~~ The department may establish by rule procedures for  
28

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

30 And the title is amended as follows:

31 Delete line 336

32 and insert:

33 rebut the presumption; providing for declaratory  
34 relief for a business in this state which is subject  
35 to the action of another state seeking to collect  
36 taxes for that state; amending s. 212.06, F.S.;