



477298

LEGISLATIVE ACTION

Senate

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House

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Floor: 1g/RE/2R

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05/01/2014 03:19 PM

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Senator Montford moved the following:

1 **Senate Amendment to Amendment (494350) (with title**
2 **amendment)**

3
4 Between lines 12 and 13
5 insert:

6 Section 2. Subsection (12) is added to section 212.098,
7 Florida Statutes, to read:

8 212.098 Rural Job Tax Credit Program.—

9 (12) A new or existing eligible business that receives a
10 tax credit under subsection (2) or subsection (3) is eligible
11 for a tax refund of up to 50 percent of the amount of sales tax



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12 on purchases of electricity paid by the business during the 1-
13 year period after the date the credit is received. The total
14 amount of tax refunds approved pursuant to this subsection may
15 not exceed \$600,000 during any calendar year. The department may
16 adopt rules to administer this subsection.

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 Between lines 1770 and 1771

21 insert:

22 amending s. 212.098, F.S.; providing a sales tax
23 refund for purchases of electricity by certain
24 eligible businesses; providing an annual cap on the
25 total amount of tax refunds that may be approved;
26 authorizing the Department of Revenue to adopt rules;