

Amendment No.

CHAMBER ACTION

Senate

House

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Representative McGhee offered the following:

Amendment (with title amendment)

Between lines 2512 and 2513, insert:

Section 44. Surviving military spouse sales tax holiday.-

(1) The tax levied under chapter 212, Florida Statutes, may not be collected during the period from 12:01 a.m. on July, 2016, through 11:59 p.m. on June 30, 2020, on purchases made by the surviving spouse of a military member who died in the line of duty unless and until such a surviving spouse remarries.

(2) The tax exemptions provided in this section do not apply to sales within a theme park or entertainment complex as defined in s. 509.013(9), Florida Statutes, within a public lodging establishment as defined in s. 509.013(4), Florida

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15 Statutes, or within an airport as defined in s. 330.27(2),
16 Florida Statutes.

17 (3) The Department of Revenue may, and all conditions are
18 deemed met to, adopt emergency rules pursuant to ss. 120.536(1)
19 and 120.54, Florida Statutes, to administer this section.

20 (4) For the 2016-2017 fiscal year, the sum of \$104,937 in
21 nonrecurring funds is appropriated from the General Revenue Fund
22 to the Department of Revenue for the purpose of implementing
23 this section.

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

27 Between lines 161 and 162, insert:
28 providing an exemption from the sales and use tax
29 during a specified period on purchases made by the
30 surviving spouses of military members who died in the
31 line of duty; providing exceptions; authorizing the
32 department to adopt emergency rules; providing an
33 appropriation;

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