

Amendment No.

CHAMBER ACTION

Senate

House

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1 Representative Gaetz offered the following:

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3 **Substitute Amendment for Amendment (434843) (with title**
4 **amendment)**

5 Remove lines 2375-2403 and insert:

6 Section 37. Surviving spouses of fallen Armed Forces
7 members.-

8 (1) Upon action by the Federal Government providing each
9 Florida veteran a veteran's identification card allowing the
10 veteran to access health care services from any licensed Florida
11 health care provider, fully paid for by the Federal Government,
12 the tax levied under chapter 212, Florida Statutes, may not be
13 collected during the period from 12:01 a.m. on July 1, 2017,
14 through 11:59 p.m. on June 30, 2020, for retail purchases of

416629

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15 tangible personal property for personal use made by an unmarried
16 surviving spouse of a member of the Armed Forces who has fallen
17 in combat.

18 (2) To be eligible for the tax exemption, the surviving
19 spouse must provide documentation to the Department of Revenue
20 sufficient to document eligibility for the exemption. The
21 certificate of tax exemption must be renewed annually by the
22 department subject to continued eligibility.

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

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

29 Remove lines 140-144 and insert:
30 sales and use tax on the retail purchase of tangible
31 personal property by unmarried surviving spouses of
32 certain fallen Armed Forces members under certain
33 circumstances; authorizing the department to adopt
34 emergency rules; providing