

Amendment No.

CHAMBER ACTION

Senate

House

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1 Representative McGhee offered the following:

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3 **Substitute Amendment for Amendment (154845) (with title**
4 **amendment)**

5 Remove lines 2375-2403 and insert:

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

8 (1) The tax levied under chapter 212, Florida Statutes,
9 may not be collected during the period from 12:01 a.m. on July
10 1, 2017, through 11:59 p.m. on June 30, 2020, for retail
11 purchases of tangible personal property for personal use made by
12 an unmarried surviving spouse of a member of the Armed Forces
13 who has fallen in combat.

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

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

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

25 Remove lines 140-144 and insert:
26 sales and use tax on the retail purchase of tangible
27 personal property by unmarried surviving spouses of
28 certain fallen Armed Forces members; authorizing the
29 department to adopt emergency rules; providing