

Amendment No.

CHAMBER ACTION

Senate

House

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1 Representative McGhee offered the following:

2
3 **Substitute Amendment for Amendment (434843) (with title**
4 **amendment)**

5 Between lines 2512 and 2513, insert:

6 Section 44. Surviving military spouse sales tax holiday.-

7 (1) The tax levied under chapter 212, Florida Statutes,
8 may not be collected during the period from 12:01 a.m. on July,
9 2016, through 11:59 p.m. on June 30, 2020, on purchases made by
10 the surviving spouse of a military member who died in the line
11 of duty unless and until such a surviving spouse remarries.

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

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15 lodging establishment as defined in s. 509.013(4), Florida
16 Statutes, or within an airport as defined in s. 330.27(2),
17 Florida Statutes.

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

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

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

28 Between lines 161 and 162, insert:

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

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