

Amendment No.

CHAMBER ACTION

Senate

House

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1 Representative McGhee offered the following:

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3 **Amendment to Amendment (434843) (with title amendment)**

4 Remove lines 5-20 of the amendment and insert:

5 Section 37. Surviving military spouse sales tax holiday.-

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

11 (2) The tax exemptions provided in this section do not
12 apply to sales within a theme park or entertainment complex as
13 defined in s. 509.013(9), Florida Statutes, within a public
14 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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T I T L E A M E N D M E N T

27 Remove lines 27-28 of the amendment and insert:
28 certain fallen Armed Forces members; authorizing the
29 department to adopt emergency rules; providing an
30 exemption from the sales and use tax during a
31 specified period on purchases made by the surviving
32 spouses of military members who died in the line of
33 duty; providing exceptions; authorizing the department
34 to adopt emergency rules; providing

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