

Amendment No.

CHAMBER ACTION

Senate

House

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1 Representative Gaetz offered the following:

2
3 **Substitute Amendment for Amendment (154845) (with title**
4 **amendment)**

5 Between lines 2512 and 2513, insert:

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

7 (1) Upon action by the Federal Government providing each
8 Florida veteran a veteran's identification card allowing the
9 veteran to access health care services from any licensed Florida
10 health care provider, fully paid for by the Federal Government,
11 the tax levied under chapter 212, Florida Statutes, may not be
12 collected during the period from 12:01 a.m. on July, 2016,
13 through 11:59 p.m. on June 30, 2020, on purchases made by the

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Amendment No.

14 surviving spouse of a military member who died in the line of
15 duty unless and until such a surviving spouse remarries.

16 (2) The tax exemptions provided in this section do not
17 apply to sales within a theme park or entertainment complex as
18 defined in s. 509.013(9), Florida Statutes, within a public
19 lodging establishment as defined in s. 509.013(4), Florida
20 Statutes, or within an airport as defined in s. 330.27(2),
21 Florida Statutes.

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

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

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

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

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