

Amendment No.1

COMMITTEE/SUBCOMMITTEE ACTION

ADOPTED	<u> </u>	(Y/N)
ADOPTED AS AMENDED	<u> </u>	(Y/N)
ADOPTED W/O OBJECTION	<u> </u>	(Y/N)
FAILED TO ADOPT	<u> </u>	(Y/N)
WITHDRAWN	<u> </u>	(Y/N)
OTHER	<u> </u>	

1 Committee/Subcommittee hearing bill: Local, Federal & Veterans
 2 Affairs Subcommittee

3 Representative Ponder offered the following:

4

5 **Amendment (with title amendment)**

6 Remove everything after the enacting clause and insert:

7 Section 1. Sales tax holiday for veterans of the United
 8 States Armed Forces.-

9 (1) The tax levied under chapter 212, Florida Statutes,
 10 may not be collected from a veteran, as defined in subsection
 11 (2), during the period from 12:01 a.m. on November 11 through
 12 11:59 p.m. on November 11, annually, on the retail sale, as
 13 defined in s. 212.02(14), Florida Statutes, of clothing with a
 14 sales price of \$60 or less per item. As used in this paragraph,
 15 the term "clothing" means:

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16 (a) Any article of wearing apparel intended to be worn on
17 or about the human body, excluding watches, watchbands, jewelry,
18 umbrellas, and handkerchiefs.

19 (b) All footwear, excluding skis, swim fins, roller
20 blades, and skates.

21 (2) Notwithstanding any action by the United States
22 Department of Veterans Affairs relating to dishonorable
23 discharges, the term "veteran" means a person who served in the
24 active military, naval, or air service who was honorably
25 discharged or released or who later received an upgraded
26 honorable discharge or release. To be eligible for the sales tax
27 holiday, a veteran must show proof of military status at the
28 time he or she purchases the eligible items. The veteran may
29 show proof of military status by presenting his or her:

30 1. DD Form 2, Uniformed Services Identification Card,
31 issued by the United States Department of Defense,

32 2. DD Form 2765, Uniformed Services Identification and
33 Privilege Card, issued by the United States Department of
34 Defense,

35 3. DD Form 214, issued by the United States Department of
36 Defense identifying the servicemember's discharge as
37 "Honorable",

38 4. Veteran identification card, issued to a veteran with a
39 100-percent disability by the Department of Veterans' Affairs
40 under s. 295.17,

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41 5. Valid driver license or identification card, issued by
42 the Department of Highway Safety and Motor Vehicles, displaying
43 a "V" or the word "Veteran", or

44 6. Any other proof of veteran status, issued by the
45 Department of Highway Safety and Motor Vehicles.

46 (3) A retailer making tax-exempt sales under this section
47 shall report to the Department of Revenue the amount of its
48 gross sales on the retailer's sales and use tax return.

49 (4) The tax exemptions provided in this section apply at
50 the option of a retailer if less than 5 percent of the
51 retailer's gross sales of tangible personal property in the
52 prior calendar year are comprised of items that would be exempt
53 under this section. If a qualifying retailer chooses not to
54 participate in the tax holiday, by August 1, annually, the
55 retailer must notify the Department of Revenue in writing of its
56 election to collect sales tax during the holiday and must post a
57 copy of that notice in a conspicuous location at its place of
58 business.

59 (5) The Department of Revenue may, and all conditions are
60 deemed met to, adopt rules pursuant to the authority granted
61 under s. 212.18(2), Florida Statutes, including emergency rules
62 under s. 120.54(4), Florida Statutes, to administer this
63 section.

64 Section 2. This act shall take effect July 1, 2017
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T I T L E A M E N D M E N T

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Remove line 12 and insert:

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adopt emergency rules; providing an effective date.