



757198

LEGISLATIVE ACTION

Senate	.	House
Comm: RCS	.	
04/13/2017	.	
	.	
	.	
	.	

---

Appropriations Subcommittee on Finance and Tax (Steube)  
recommended the following:

**Senate Amendment (with title amendment)**

Delete everything after the enacting clause  
and insert:

Section 1. Section 205.055, Florida Statutes, is created to  
read:

205.055 Exemptions; veterans, spouses of veterans and  
certain servicemembers, and low-income individuals.—A veteran,  
the spouse of a veteran, or the surviving spouse of a veteran;  
the spouse of an active military servicemember who has relocated



757198

11 to the county or municipality pursuant to a permanent change of  
12 station order; an individual who is receiving public assistance,  
13 as defined in s. 409.2554; or an individual whose household  
14 income is below 130 percent of the federal poverty level based  
15 on the current year's federal poverty guidelines is entitled to  
16 an exemption from the business tax and any fees imposed under  
17 this chapter, if such individual completes and signs, under  
18 penalty of perjury, a Request for Fee Exemption to be furnished  
19 by the local governing authority and provides written  
20 documentation in support of his or her request. If an exempt  
21 individual owns a controlling interest in a business, the  
22 business is exempt.

23 Section 2. Section 205.171, Florida Statutes, is repealed.

24 Section 3. This act shall take effect July 1, 2017.

25

26 ===== T I T L E A M E N D M E N T =====

27 And the title is amended as follows:

28 Delete everything before the enacting clause  
29 and insert:

30 A bill to be entitled  
31 An act relating to local business taxes; creating s.  
32 205.055, F.S.; providing an exemption from the  
33 business tax and certain fees to veterans, spouses and  
34 surviving spouses of veterans, spouses of certain  
35 active military servicemembers, and specified low-  
36 income individuals; providing requirements for  
37 applying for the exemption; providing the exemption  
38 for a business if an exempt individual owns a  
39 controlling interest in such business; repealing s.



757198

40  
41  
42

205.171, F.S., relating to exemptions allowed to  
disabled veterans of any war or their unremarried  
spouses; providing an effective date.