



921336

576-03803-17

Proposed Committee Substitute by the Committee on Appropriations
(Appropriations Subcommittee on Finance and Tax)

A bill to be entitled

An act relating to local business taxes; creating s.
205.055, F.S.; providing an exemption from the
business tax and certain fees to veterans, spouses and
surviving spouses of veterans, spouses of certain
active military servicemembers, and specified low-
income individuals; providing requirements for
applying for the exemption; providing the exemption
for a business if an exempt individual owns a
controlling interest in such business; repealing s.
205.171, F.S., relating to exemptions allowed to
disabled veterans of any war or their unremarried
spouses; providing an effective date.

Be It Enacted by the Legislature of the State of Florida:

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
to the county or municipality pursuant to a permanent change of
station order; an individual who is receiving public assistance,
as defined in s. 409.2554; or an individual whose household
income is below 130 percent of the federal poverty level based
on the current year's federal poverty guidelines is entitled to



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28 an exemption from the business tax and any fees imposed under
29 this chapter, if such individual completes and signs, under
30 penalty of perjury, a Request for Fee Exemption to be furnished
31 by the local governing authority and provides written
32 documentation in support of his or her request. If an exempt
33 individual owns a controlling interest in a business, the
34 business is exempt.

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 Section 205.171, Florida Statutes, is repealed.

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