

By the Committee on Community Affairs; and Senator Steube

578-02730-17

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1 A bill to be entitled
2 An act relating to local business taxes; creating s.
3 205.055, F.S.; providing an exemption from the
4 business tax, subject to certain conditions, to
5 specified veterans, spouses of veterans and active
6 servicemembers, and low-income individuals; repealing
7 s. 205.171, F.S., relating to exemptions allowed
8 disabled veterans of any war or their unremarried
9 spouses; providing an effective date.

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

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

15 205.055 Exemptions; veterans, certain spouses, and low-
16 income individuals.—On or after July 1, 2016, a veteran or the
17 surviving spouse of a veteran of the United States Armed Forces;
18 the spouse of an active military servicemember who has relocated
19 to the county or municipality pursuant to a permanent change of
20 station order; an individual who is receiving public assistance,
21 as that term is defined in s. 409.2554; or an individual whose
22 household income is less than 130 percent of the federal poverty
23 level based on the current year's federal poverty guidelines is
24 entitled to an exemption from the business tax and any fees
25 imposed under this chapter, if such individual completes and
26 signs, under penalty of perjury, a Request for Fee Exemption to
27 be furnished by the local governing authority and provides
28 written documentation in support of his or her request.

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 Section 205.171, Florida Statutes, is repealed.

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Section 3. This act shall take effect upon becoming a law.