

Amendment No.

COMMITTEE/SUBCOMMITTEE ACTION

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WITHDRAWN	_____	(Y/N)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

1 Committee/Subcommittee hearing bill: Government Accountability
 2 Committee

3 Representative Renner offered the following:

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5 **Amendment (with title amendment)**

6 Remove everything after the enacting clause and insert:

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

9 205.055 Exemptions; veterans, spouses of veterans and
 10 certain servicemembers, and low-income individuals.-

11 (1) An individual is entitled to an exemption from the
 12 business tax and any fees imposed under this chapter, if an
 13 individual is:

14 (a) A veteran of the Armed Forces of the United States who
 15 was honorably discharged upon separation from service, or such
 16 person's spouse.

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17 (b) The unremarried surviving spouse of a veteran of the
18 Armed Forces of the United States, provided the veteran received
19 an honorable discharge upon separation from service.

20 (c) The spouse of an active duty military servicemember who
21 has relocated to the county or municipality pursuant to a
22 permanent change of station order.

23 (d) An individual who is receiving public assistance, as
24 defined in s. 409.2554; or an individual whose household income
25 is below 130 percent of the federal poverty level based on the
26 current year's federal poverty guidelines.

27 (2) An individual must complete and sign, under penalty of
28 perjury, a Request for Fee Exemption to be furnished by the
29 local governing authority and provide written documentation in
30 support of his or her request.

31 (3) If an exempt individual owns a controlling interest in
32 a business with fewer than 100 employees, the business is
33 exempt.

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 Section 205.171, Florida Statutes, is repealed.

35 Section 3. Notwithstanding the provisions of this law, any
36 municipality that imposes a business tax on merchants measured
37 by gross receipts from the sale of merchandise or services or
38 both is hereby authorized to continue to impose such tax and to
39 change by ordinance the definition of merchant, but not the rate
40 of the tax measured by gross sales.

41 Section 4. 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

Remove everything before the enacting clause and insert:
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 unremarried 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 certain
businesses if an exempt individual owns a controlling interest
in such business; repealing s. 205.171, F.S., relating to
exemptions allowed disabled veterans of any war or their
unremarried spouses; creating an exception to the exemptions for
municipalities imposing a business tax measured by gross
receipts; providing an effective date.