

Amendment No. 1

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WITHDRAWN	_____	(Y/N)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: Local, Federal & Veterans
 2 Affairs Subcommittee

3 Representative Renner offered the following:

4

5 **Amendment (with title amendment)**

6 Remove everything after the enacting clause and insert:

7 Section 1. Section 205.032, Florida Statutes, is amended
 8 to read:

9 205.032 Levy; counties.—The governing body of a county may
 10 continue to levy, ~~by appropriate resolution or ordinance,~~ a
 11 business tax for the privilege of engaging in or managing any
 12 business, profession, or occupation within its jurisdiction if
 13 an appropriate resolution or ordinance was adopted before
 14 January 1, 2017. ~~However, the governing body must first give at~~
 15 ~~least 14 days' public notice between the first and last reading~~
 16 ~~of the resolution or ordinance by publishing a notice in a~~

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17 ~~newspaper of general circulation within its jurisdiction as~~
18 ~~defined by law. The public notice must contain the proposed~~
19 ~~classifications and rates applicable to the business tax.~~

20 Section 2. Section 205.042, Florida Statutes, is amended
21 to read:

22 205.042 Levy; municipalities.—The governing body of an
23 incorporated municipality may continue to levy, ~~by appropriate~~
24 ~~resolution or ordinance~~, a business tax for the privilege of
25 engaging in or managing any business, profession, or occupation
26 within its jurisdiction if an appropriate resolution or
27 ordinance was adopted before January 1, 2017. ~~However, the~~
28 ~~governing body must first give at least 14 days' public notice~~
29 ~~between the first and last reading of the resolution or~~
30 ~~ordinance by publishing the notice in a newspaper of general~~
31 ~~circulation within its jurisdiction as defined by law. The~~
32 ~~notice must contain the proposed classifications and rates~~
33 ~~applicable to the business tax.~~ The business tax may be levied
34 on:

35 (1) Any person who maintains a permanent business location
36 or branch office within the municipality, for the privilege of
37 engaging in or managing any business within its jurisdiction.

38 (2) Any person who maintains a permanent business location
39 or branch office within the municipality, for the privilege of
40 engaging in or managing any profession or occupation within its
41 jurisdiction.

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42 (3) Any person who does not qualify under subsection (1)
43 or subsection (2) and who transacts any business or engages in
44 any occupation or profession in interstate commerce, if the
45 business tax is not prohibited by s. 8, Art. I of the United
46 States Constitution.

47 Section 3. Subsection (2) of section 205.162, Florida
48 Statutes, is renumbered as subsection (3), respectively, and
49 subsection (2) is added to that section, to read:

50 205.162 Authorized exemptions for ~~Exemption allowed~~
51 certain disabled persons, the aged, ~~and~~ widows with minor
52 dependents, and low-income persons.-

53 (2) A person receiving public assistance, as defined in s.
54 409.2554, or a person whose household income is less than 130
55 percent of the federal poverty level based on the current year's
56 federal poverty guidelines may engage in any business or
57 occupation in a count in which he or she lives without paying a
58 business tax. A person claiming an exemption under this
59 subsection must submit a completed and signed request, under
60 penalty of perjury, for fee waiver and supporting documents to
61 the local governing authority.

62 Section 4. Section 205.171, Florida Statutes, is amended
63 to read:

64 205.171 Authorized exemptions for ~~allowed disabled~~
65 veterans, veterans' of any war or their unremarried spouses, or
66 active duty military servicemembers' spouses.-

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67 (1) A person ~~Any bona fide, permanent resident elector of~~
68 ~~the state~~ who served as an officer or enlisted person ~~during any~~
69 ~~of the periods specified in s. 1.01(14)~~ in the Armed Forces of
70 the United States, National Guard, or United States Coast Guard
71 or Coast Guard Reserve, or any temporary member thereof, ~~who has~~
72 ~~actually been, or may hereafter be, reassigned by the air force,~~
73 ~~army, navy, coast guard, or marines to active duty during any~~
74 ~~war, declared or undeclared, armed conflicts, crises, etc.,~~ who
75 was honorably discharged from the service of the United States,
76 or such person's spouse, may engage in any business or
77 occupation in the county in which he or she lives without paying
78 a business tax. ~~and who at the time of his or her application~~
79 ~~for a business tax receipt is disabled from performing manual~~
80 ~~labor shall, upon sufficient identification, proof of being a~~
81 ~~permanent resident elector in the state, and production of an~~
82 ~~honorable discharge from the service of the United States:~~

83 (2) An active duty military servicemember's spouse who has
84 relocated to a county or municipality pursuant to receipt of a
85 permanent change of station order may engage in any business or
86 occupation in the county in which he or she lives without paying
87 a business tax.

88 (a) ~~Be granted a receipt to engage in any business or~~
89 ~~occupation in the state which may be carried on mainly through~~
90 ~~the personal efforts of the receipt holder as a means of~~
91 ~~livelihood and for which the state license or county or~~

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92 ~~municipal receipt does not exceed the sum of \$50 for each~~
93 ~~without payment of any business tax otherwise provided for by~~
94 ~~law; or~~

95 ~~(3)(b) Be entitled to an exemption to the extent of \$50 on~~
96 ~~any receipt to engage in any business or occupation in the state~~
97 ~~which may be carried on mainly through the personal efforts of~~
98 ~~the receiptholder as a means of livelihood when the state~~
99 ~~license or county or municipal receipt for such business or~~
100 ~~occupation is more than \$50. An The exemption under this section~~
101 ~~includes shall extend to and include the right of the~~
102 ~~receiptholder to operate an automobile-for-hire of not exceeding~~
103 ~~five-passenger capacity, including the driver, when such~~
104 ~~automobile is owned or contracted to be purchased by the~~
105 ~~receiptholder and is being operated by him or her as a means of~~
106 ~~livelihood and that the proper business tax for the operation of~~
107 ~~such motor vehicle for private use has been applied for and~~
108 ~~attached to the motor vehicle and the proper fees paid by the~~
109 ~~receiptholder.~~

110 ~~(4) A person claiming an exemption under this section must~~
111 ~~submit a completed and signed request, under penalty of perjury,~~
112 ~~for fee waiver and supporting documents to the local governing~~
113 ~~authority.~~

114 ~~(2) When such person applies for a receipt to conduct any~~
115 ~~business or occupation for which the county or municipal~~

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116 ~~business tax exceeds \$50, the remainder of such tax in excess of~~
117 ~~\$50 shall be paid in cash.~~

118 ~~(5)(3) The local governing authority must~~ Each tax
119 ~~collecting authority of this state and of each county and each~~
120 ~~municipality shall issue to a person entitled to an exemption~~
121 ~~under this section such persons as may be entitled hereunder a~~
122 ~~receipt pursuant to the foregoing provision and subject to the~~
123 ~~conditions thereof. Such receipt when issued shall be marked~~
124 ~~across the face "Veteran Veterans Exempt Receipt" - "Not~~
125 ~~Transferable," "Veteran Spouse Exempt Receipt" - Not~~
126 ~~Transferable," or "Active Duty Military Servicemember Spouse~~
127 ~~Exempt Receipt" - "Not Transferable," as appropriate. Before~~
128 ~~issuing the receipt, proof shall be duly made that the applicant~~
129 ~~is entitled under this section law to receive the exemption. The~~
130 ~~proof may be made by establishing to the satisfaction of such~~
131 ~~tax collecting authority by means of certificate of honorable~~
132 ~~discharge or certified copy thereof that the applicant is a~~
133 ~~veteran within the purview of this section and by exhibiting:~~

134 ~~(a) A certificate of government-rated disability to an~~
135 ~~extent of 10 percent or more;~~

136 ~~(b) The affidavit or testimony of a reputable physician~~
137 ~~who personally knows the applicant and who makes oath that the~~
138 ~~applicant is disabled from performing manual labor as a means of~~
139 ~~livelihood;~~

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140 ~~(c) The certificate of the veteran's service officer of~~
141 ~~the county in which applicant lives, duly executed under the~~
142 ~~hand and seal of the chief officer and secretary thereof,~~
143 ~~attesting the fact that the applicant is disabled and entitled~~
144 ~~to receive a receipt within the meaning and intent of this~~
145 ~~section;~~

146 ~~(d) A pension certificate issued to him or her by the~~
147 ~~United States by reason of such disability; or~~

148 ~~(e) Such other reasonable proof as may be required by the~~
149 ~~tax collecting authority to establish the fact that such~~
150 ~~applicant is disabled.~~

151
152 All receipts issued under this section shall be in the same
153 general form as other state, county, and municipal licenses and
154 expire ~~shall expire~~ at the same time as such other licenses are
155 fixed by law to expire.

156 ~~(6)(4)~~ Receipts obtained by the commission of fraud upon
157 any issuing authority are void. Any person who has fraudulently
158 obtained a receipt, or who has fraudulently received any
159 transfer of a receipt issued to another, and has thereafter
160 engaged in any business or occupation requiring a receipt under
161 color thereof is subject to prosecution for engaging in a
162 business or occupation without having the required receipt under
163 the laws of the state. Such receipt may not be issued in any
164 county other than the county where the veteran is a resident

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165 citizen elector, unless such veteran produces a certificate of
166 the tax collector of his or her home county to the effect that
167 no exemption from taxation has been granted to such veteran in
168 his or her home county under this section.

169 ~~(7)~~⁽⁵⁾ Neither this nor any other law exempts any person
170 from the payment of any amount required by law for the issuance
171 of a license to sell intoxicating liquors or malt and vinous
172 beverages.

173 ~~(6) The unremarried spouse of a deceased disabled veteran~~
174 ~~of any war in which the United States Armed Forces participated~~
175 ~~is entitled to the same exemptions as the disabled veteran.~~

176 Section 5. This act shall take effect July 1, 2017.
177

178 -----
179 **T I T L E A M E N D M E N T**

180 Remove everything before the enacting clause and insert:
181 An act relating to local business tax; amending s. 205.032,
182 F.S.; authorizing a county to continue to levy a business tax if
183 a resolution or ordinance was adopted by a specified date;
184 removing notice requirements; amending s. 205.042, F.S.;
185 authorizing a municipality to continue to levy a business tax if
186 a resolution or ordinance was adopted by a specified date;
187 removing notice requirements; amending s. 205.162, F.S.;
188 exempting low-income persons from paying business taxes;
189 providing conditions; amending s. 205.171, F.S.; revising the

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190 exemption for disabled veterans and their unmarried spouses to
191 include veterans, the veterans' spouses, and active duty
192 military servicemembers' spouses; providing conditions;
193 conforming provisions to changes made by the act; providing an
194 effective date.