Amendment No.

> Senate House

Representative Boyd offered the following:

## Amendment (with directory and title amendments)

Between lines 888 and 889, insert:
(6) EXEMPTIONS; POLITICAL SUBDIVISIONS.-
(d) For purposes of paragraph (a), the phrase "when payment is made directly to the dealer by the governmental entity" includes situations in which an entity under contract with a municipality to maintain and operate a municipally owned golf course pays for a purchase or lease for the operation or maintenance of that golf course using the golf course revenues or other funds provided by the municipality for use by that

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Amendment No.
entity. This paragraph applies to a municipally owned golf course that is:

1. Located in a county with a population of at least 2 million residents.
2. The site upon which youth education programs are delivered on an ongoing basis by a nonprofit organization that is exempt from federal income tax under s. 501(c)(3) of the Internal Revenue Code.

## D I R E C T O R Y A M E N D M E N T

Remove line 591 and insert:
Statutes, are amended, paragraph (d) is added to subsection (6), paragraphs (ooo) and (ppp) are added to

## T I T L E A M E N D M E N T

Remove line 59 and insert:
community contribution tax credit program; specifying criteria under which certain entities that operate a municipally owned golf course may receive a tax exemption when making payments to a dealer; providing

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