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1
2 An act relating to taxes and fees for veterans and
3 low-income persons; creating s. 205.055, F.S.;
4 exempting certain persons and businesses from business
5 taxes and fees; providing requirements for applying
6 for such exemption; repealing s. 205.171, F.S.,
7 relating to exemptions allowed for disabled veterans
8 of any war or their unremarried spouses; authorizing
9 municipalities that impose certain business taxes on
10 merchants to continue to impose such taxes;
11 authorizing such municipalities to revise the
12 definition of the term "merchant"; amending ss.
13 322.051 and 322.14, F.S.; deleting fees for adding the
14 word "Veteran" to an identification card or driver
15 license; revising acceptable forms of identification
16 required for such addition; amending s. 322.135, F.S.;
17 prohibiting tax collectors from charging certain
18 driver license service fees to veterans who present
19 specified forms of identification; providing an
20 effective date.

21
22 Be It Enacted by the Legislature of the State of Florida:

23
24 Section 1. Section 205.055, Florida Statutes, is created to
25 read:

26 205.055 Exemptions; veterans, spouses of veterans and
27 certain servicemembers, and low-income persons.-

28 (1) The following persons are entitled to an exemption from
29 a business tax and any fees imposed under this chapter:

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30 (a) A veteran of the United States Armed Forces who was
31 honorably discharged upon separation from service, or the spouse
32 or unremarried surviving spouse of such a veteran.

33 (b) The spouse of an active duty military servicemember who
34 has relocated to the county or municipality pursuant to a
35 permanent change of station order.

36 (c) A person who is receiving public assistance as defined
37 in s. 409.2554.

38 (d) A person whose household income is below 130 percent of
39 the federal poverty level based on the current year's federal
40 poverty guidelines.

41 (2) A person must complete and sign, under penalty of
42 perjury, a Request for Fee Exemption to be furnished by the
43 local governing authority and provide written documentation in
44 support of his or her request for an exemption under subsection
45 (1).

46 (3) If a person who is exempt under subsection (1) owns a
47 majority interest in a business with fewer than 100 employees,
48 the business is exempt. Such person must complete and sign,
49 under penalty of perjury, a Request for Fee Exemption to be
50 furnished by the local governing authority and provide written
51 documentation in support of his or her request for an exemption
52 for the business under this subsection.

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

54 Section 3. Notwithstanding the provisions of this act, a
55 municipality that imposes a business tax on merchants which is
56 measured by gross receipts from the sale of merchandise or
57 services, or both, may continue to impose such tax and may, by
58 ordinance, revise the definition of the term "merchant."

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59 However, the municipality may not revise the rate of the tax
60 measured by gross sales.

61 Section 4. Paragraph (b) of subsection (8) of section
62 322.051, Florida Statutes, is amended to read:

63 322.051 Identification cards.—

64 (8)

65 (b)1. The word "Veteran" must ~~shall~~ be exhibited on the
66 identification card of a veteran upon ~~the payment of an~~
67 ~~additional \$1 fee for the identification card and the~~
68 presentation of a copy of the person's:

69 a. DD Form 214, issued by the United States Department of
70 Defense;

71 b. Veteran health identification card, issued by the United
72 States Department of Veterans Affairs;

73 c. Veteran identification card, issued by the United States
74 Department of Veterans Affairs pursuant to the Veterans
75 Identification Card Act of 2015, Pub. L. 114-31; or

76 d. Other ~~another~~ acceptable form specified by the
77 Department of Veterans' Affairs.

78 2. Until a veteran's identification card is next renewed,
79 the veteran may have the word "Veteran" added to his or her
80 identification card upon surrender of his or her current
81 identification card, ~~payment of a \$2 fee to be deposited into~~
82 ~~the Highway Safety Operating Trust Fund,~~ and presentation of any
83 of the forms of identification specified in subparagraph 1 a
84 copy of his or her DD Form 214 or another acceptable form
85 specified by the Department of Veterans' Affairs. If the
86 applicant is not conducting any other transaction affecting the
87 identification card, a replacement identification card must

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88 ~~shall~~ be issued with the word "Veteran" without payment of the
89 fee required in s. 322.21(1)(f)3.

90 Section 5. Paragraph (d) of subsection (1) of section
91 322.14, Florida Statutes, is amended to read:

92 322.14 Licenses issued to drivers.—

93 (1)

94 (d)1. The word "Veteran" must ~~shall~~ be exhibited on the
95 driver license of a veteran upon ~~the payment of an additional \$1~~
96 ~~fee for the license and~~ the presentation of a copy of the
97 person's:

98 a. DD Form 214, issued by the United States Department of
99 Defense;

100 b. Veteran health identification card, issued by the United
101 States Department of Veterans Affairs;

102 c. Veteran identification card, issued by the United States
103 Department of Veterans Affairs pursuant to the Veterans
104 Identification Card Act of 2015, Pub. L. 114-31; or

105 d. Other ~~another~~ acceptable form specified by the
106 Department of Veterans' Affairs.

107 2. Until a veteran's license is next renewed, the veteran
108 may have the word "Veteran" added to his or her license upon
109 surrender of his or her current license, ~~payment of a \$2 fee to~~
110 ~~be deposited into the Highway Safety Operating Trust Fund,~~ and
111 presentation of any of the forms of identification specified in
112 subparagraph 1 a copy of his or her DD Form 214 or another
113 ~~acceptable form specified by the Department of Veterans'~~
114 ~~Affairs.~~ If the applicant is not conducting any other
115 transaction affecting the driver license, a replacement license
116 must ~~shall~~ be issued with the word "Veteran" without payment of

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117 the fee required in s. 322.21(1)(e).

118 Section 6. Paragraph (c) of subsection (1) of section
119 322.135, Florida Statutes, is amended to read:

120 322.135 Driver license agents.—

121 (1) The department shall, upon application, authorize by
122 interagency agreement any or all of the tax collectors who are
123 constitutional officers under s. 1(d), Art. VIII of the State
124 Constitution in the several counties of the state, subject to
125 the requirements of law, in accordance with rules of the
126 department, to serve as its agent for the provision of specified
127 driver license services.

128 (c) A service fee of \$6.25 must ~~shall~~ be charged, in
129 addition to the fees set forth in this chapter, for providing
130 all services pursuant to this chapter. The service fee may not
131 be charged:

132 1. More than once per customer during a single visit to a
133 tax collector's office.

134 2. For a reexamination requested by the Medical Advisory
135 Board or required pursuant to s. 322.221.

136 3. For a voter registration transaction.

137 4. In violation of any federal or state law.

138 5. To a veteran receiving any service pursuant to this
139 chapter, upon presentation of a copy of the veteran's:

140 a. DD Form 214, issued by the United States Department of
141 Defense;

142 b. Veteran health identification card, issued by the United
143 States Department of Veterans Affairs;

144 c. Veteran identification card, issued by the United States
145 Department of Veterans Affairs pursuant to the Veterans

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146 Identification Card Act of 2015, Pub. L. 114-31; or
147 d. Other acceptable form specified by the Department of
148 Veterans' Affairs.
149 Section 7. This act shall take effect July 1, 2018.