

1 A bill to be entitled
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
25 to 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
 29 from a business tax and any fees imposed under this chapter:

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
 34 who 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
 39 of 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."
 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
 72 United States Department of Veterans Affairs;

73 c. Veteran identification card, issued by the United
 74 States 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
 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

101 United States Department of Veterans Affairs;
102 c. Veteran identification card, issued by the United
103 States 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
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
 143 United States Department of Veterans Affairs;

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