



338420

LEGISLATIVE ACTION

Senate

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House

Floor: 1/AD/2R

04/25/2019 05:06 PM

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Senator Lee moved the following:

**Senate Amendment (with directory and title amendments)**

Delete lines 141 - 149

and insert:

Opportunity must notify the department by August 31. The department may not issue a refund after receiving such notification.

(c) The overpayment of a refund or a refund issued to an ineligible organization is subject to repayment and interest at the rate calculated pursuant to s. 213.235.

Section 2. (1) The Department of Revenue is authorized, and



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12 all conditions are deemed met, to adopt emergency rules pursuant  
13 to s. 120.54(4), Florida Statutes, for the purpose of  
14 administering this act.

15 (2) Notwithstanding any other law, emergency rules adopted  
16 pursuant to subsection (1) are effective for 6 months after  
17 adoption and may be renewed during the pendency of procedures to  
18 adopt permanent rules addressing the subject of the emergency  
19 rules.

20 (3) This section expires July 1, 2020.

21 Section 3. Except as otherwise expressly provided in this  
22 act, this act shall take effect upon becoming a law.

23  
24 ===== D I R E C T O R Y C L A U S E A M E N D M E N T =====

25 And the directory clause is amended as follows:

26 Delete line 40

27 and insert:

28 Section 1. Effective July 1, 2019, section 212.094, Florida  
29 Statutes, is created to

30  
31 ===== T I T L E A M E N D M E N T =====

32 And the title is amended as follows:

33 Delete lines 32 - 36

34 and insert:

35 providing that refund overpayments and refunds issued  
36 to ineligible organizations are subject to repayment  
37 and specified interest; authorizing the Department of  
38 Revenue to adopt emergency rules; providing for  
39 expiration of the authorization; providing effective  
40 dates.