



HOUSE APPROPRIATIONS BILL AMENDMENT
HB5001

SENATE	CHAMBER ACTION	HOUSE
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ORIGINAL STAMP BELOW

Representative(s): **McGhee**
offered the following amendment:

In Section: 06 On Page: 342 Specific Appropriation: 2754

Explanation:

Requires the Office of Program Policy Analysis and Government Accountability to conduct a study on the implementation of a combined reporting methodology for corporate income tax to remove unfair taxation barriers that disadvantage Florida small businesses.

DELETE	INSERT
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LEGISLATIVE BRANCH
Legislative Support Services

2754 In Section 06 On Page 342
Lump Sum
Legislative Support Services - House

At the end of existing proviso language, following Specific Appropriation 2754, INSERT:

From funds in Specific Appropriation 2754, or within existing resources, the Office of Program Policy Analysis and Government Accountability shall evaluate the "combined reporting" methodology for apportioning corporate income tax liability as contained in HB 1377. The report must identify anticipated additional revenues, barriers to implementation, and impacts the current system has on purely Florida corporations as opposed to those which exist in multiple jurisdictions. The report must be delivered to the Speaker of the House and President of the Senate by November 15, 2019.

Line item amendments are accepted as part of the amendatory process. However, due to the necessity of using computerized systems this may entail a different placement within a budget entity or the renumbering of the specific appropriation items.