

Amendment No.

CHAMBER ACTION

Senate

House

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Representative Avila offered the following:

Amendment (with title amendment)

Remove lines 193-583 and insert:

Section 5. Subsection (1) of section 624.51055, Florida Statutes, is amended to read:

624.51055 Credit for contributions to eligible nonprofit scholarship-funding organizations.—

(1) There is allowed a credit of 100 percent of an eligible contribution made to an eligible nonprofit scholarship-funding organization under s. 1002.395 against any tax due for a taxable year under s. 624.509(1) after deducting from such tax deductions for assessments made pursuant to s. 440.51; credits

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14 for taxes paid under ss. 175.101 and 185.08; credits for income
15 taxes paid under chapter 220; and the credit allowed under s.
16 624.509(5), as such credit is limited by s. 624.509(6). An
17 eligible contribution must be made to an eligible nonprofit
18 scholarship-funding organization on or before the date the
19 taxpayer is required to file a return pursuant to ss. 624.509
20 and 624.5092. An insurer claiming a credit against premium tax
21 liability under this section shall not be required to pay any
22 additional retaliatory tax levied pursuant to s. 624.5091 as a
23 result of claiming such credit. Section 624.5091 does not limit
24 such credit in any manner.

25 Section 6. Paragraph (b) of subsection (17) of section
26 1002.33, Florida Statutes, is amended to read:

27 1002.33 Charter schools.—

28 (17) FUNDING.—Students enrolled in a charter school,
29 regardless of the sponsorship, shall be funded as if they are in
30 a basic program or a special program, the same as students
31 enrolled in other public schools in the school district. Funding
32 for a charter lab school shall be as provided in s. 1002.32.

33 (b) The basis for the agreement for funding students
34 enrolled in a charter school shall be the sum of the school
35 district's operating funds from the Florida Education Finance
36 Program as provided in s. 1011.62 and the General Appropriations
37 Act, including gross state and local funds, discretionary
38 lottery funds, and funds from the school district's current

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39 | operating discretionary millage levies authorized pursuant to s.
40 | 1011.71 ~~levy~~; divided by total funded weighted full-time
41 | equivalent students in the school district; multiplied by the
42 | weighted full-time equivalent students for the charter school.
43 | Charter schools whose students or programs meet the eligibility
44 | criteria in law are entitled to their proportionate share of
45 | categorical program funds included in the total funds available
46 | in the Florida Education Finance Program by the Legislature,
47 | including transportation, the research-based reading allocation,
48 | and the Florida digital classrooms allocation. Total funding for
49 | each charter school shall be recalculated during the year to
50 | reflect the revised calculations under the Florida Education
51 | Finance Program by the state and the actual weighted full-time
52 | equivalent students reported by the charter school during the
53 | full-time equivalent student survey periods designated by the
54 | Commissioner of Education. For charter schools operated by a
55 | not-for-profit or municipal entity, any unrestricted current and
56 | capital assets identified in the charter school's annual
57 | financial audit may be used for other charter schools operated
58 | by the not-for-profit or municipal entity within the school
59 | district. Unrestricted current assets shall be used in
60 | accordance with s. 1011.62, and any unrestricted capital assets
61 | shall be used in accordance with s. 1013.62(2).

62 | Section 7. Paragraphs (b) and (g) of subsection (5) of
63 | section 1002.395, Florida Statutes, are amended to read:

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64 1002.395 Florida Tax Credit Scholarship Program.—

65 (5) SCHOLARSHIP FUNDING TAX CREDITS; LIMITATIONS.—

66 (b) A taxpayer may submit an application to the department
67 for a tax credit or credits under one or more of s. 211.0251, s.
68 212.1831, s. 220.1875, s. 561.1211, or s. 624.51055.

69 1. The taxpayer shall specify in the application each tax
70 for which the taxpayer requests a credit and the applicable
71 taxable year for a credit under s. 220.1875 or s. 624.51055 or
72 the applicable state fiscal year for a credit under s. 211.0251,
73 s. 212.1831, or s. 561.1211. For purposes of s. 220.1875, a
74 taxpayer may apply for a credit to be used for a prior taxable
75 year before the date the taxpayer is required to file a return
76 for that year pursuant to s. 220.222. For purposes of s.
77 624.51055, a taxpayer may apply for a credit to be used for a
78 prior taxable year before the date the taxpayer is required to
79 file a return for that prior taxable year pursuant to ss.
80 624.509 and 624.5092. The department shall approve tax credits
81 on a first-come, first-served basis and must obtain the
82 division's approval before approving a tax credit under s.
83 561.1211.

84 2. Within 10 days after approving or denying an
85 application, the department shall provide a copy of its approval
86 or denial letter to the eligible nonprofit scholarship-funding
87 organization specified by the taxpayer in the application.

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88 (g) For purposes of calculating the underpayment of
89 estimated corporate income taxes pursuant to s. 220.34 and tax
90 installment payments for taxes on insurance premiums or
91 assessments under s. 624.5092, the final amount due is the
92 amount after credits earned under s. 220.1875 or s. 624.51055
93 for contributions to eligible nonprofit scholarship-funding
94 organizations are deducted.

95 1. For purposes of determining if a penalty or interest
96 shall be imposed for underpayment of estimated corporate income
97 tax pursuant to s. 220.34(2)(d)1., a taxpayer may, after earning
98 a credit under s. 220.1875, reduce any estimated payment in that
99 taxable year by the amount of the credit. This subparagraph
100 applies to contributions made on or after July 1, 2014.

101 2. For purposes of determining if a penalty under s.
102 624.5092 shall be imposed, an insurer ~~may~~, after earning a
103 credit under s. 624.51055, for a taxable year, may reduce any
104 ~~the following~~ installment payment for such taxable year of 27
105 percent of the amount of the net tax due as reported on the
106 return for the preceding year under s. 624.5092(2)(b) by the
107 amount of the credit. This subparagraph applies to contributions
108 made on or after July 1, 2014.

109 Section 8. Subsection (9) of section 1011.71, Florida
110 Statutes, is amended to read:

111 1011.71 District school tax.—

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112 (9) In addition to the maximum millage levied under this
113 section and the General Appropriations Act, a school district
114 may levy, by local referendum or in a general election,
115 additional millage for school operational purposes up to an
116 amount that, when combined with nonvoted millage levied under
117 this section, does not exceed the 10-mill limit established in
118 s. 9(b), Art. VII of the State Constitution. Any such levy shall
119 be for a maximum of 4 years and shall be counted as part of the
120 10-mill limit established in s. 9(b), Art. VII of the State
121 Constitution. For the purpose of distributing taxes collected
122 pursuant to this subsection, the term "school operational
123 purposes" includes charter schools sponsored by a school
124 district. Millage elections conducted under the authority
125 granted pursuant to this section are subject to s. 1011.73.
126 Funds generated by such additional millage do not become a part
127 of the calculation of the Florida Education Finance Program
128 total potential funds in 2001-2002 or any subsequent year and
129 must not be incorporated in the calculation of any hold-harmless
130 or other component of the Florida Education Finance Program
131 formula in any year. If an increase in required local effort,
132 when added to existing millage levied under the 10-mill limit,
133 would result in a combined millage in excess of the 10-mill
134 limit, any millage levied pursuant to this subsection shall be
135 considered to be required local effort to the extent that the
136 district millage would otherwise exceed the 10-mill limit. Funds

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137 levied under this subsection shall be shared with charter
138 schools as provided in s. 1002.33(17), and used in a manner
139 consistent with the purposes of the levy.

140 Section 9. Disaster preparedness supplies; sales tax
141 holiday.-

142 (1) The tax levied under chapter 212, Florida Statutes,
143 may not be collected during the period from 12:01 a.m. on May
144 31, 2019, through 11:59 p.m. on June 6, 2019, on the sale of:

145 (a) A portable self-powered light source selling for \$20
146 or less.

147 (b) A portable self-powered radio, two-way radio, or
148 weather-band radio selling for \$50 or less.

149 (c) A tarpaulin or other flexible waterproof sheeting
150 selling for \$50 or less.

151 (d) An item normally sold as, or generally advertised as,
152 a ground anchor system or tie-down kit selling for \$50 or less.

153 (e) A gas or diesel fuel tank selling for \$25 or less.

154 (f) A package of AA-cell, AAA-cell, C-cell, D-cell, 6-
155 volt, or 9- volt batteries, excluding automobile and boat
156 batteries, selling for \$30 or less.

157 (g) A nonelectric food storage cooler selling for \$30 or
158 less.

159 (h) A portable generator used to provide light or
160 communications or preserve food in the event of a power outage
161 selling for \$750 or less.

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162 (i) Reusable ice selling for \$10 or less.

163 (2) The tax exemptions provided in this section do not
164 apply to sales within a theme park or entertainment complex as
165 defined in s. 509.013(9), Florida Statutes, within a public
166 lodging establishment as defined in s. 509.013(4), Florida
167 Statutes, or within an airport as defined in s. 330.27(2),
168 Florida Statutes.

169 (3) This section shall take effect upon becoming law.

170 Section 10. Clothing, school supplies, and personal
171 computers and personal computer-related accessories sales tax
172 holiday.-

173 (1) The tax levied under chapter 212, Florida Statutes,
174 may not be collected during the period from 12:01 a.m. on August
175 2, 2019, through 11:59 p.m. on August 4, 2019, on the retail
176 sale of:

177 (a) Clothing, wallets, or bags, including handbags,
178 backpacks, fanny packs, and diaper bags, but excluding
179 briefcases, suitcases, and other garment bags, having a sales
180 price of \$60 or less per item. As used in this paragraph, the
181 term "clothing" means:

182 1. Any article of wearing apparel intended to be worn on
183 or about the human body, excluding watches, watchbands, jewelry,
184 umbrellas, and handkerchiefs; and

185 2. All footwear, excluding skis, swim fins, roller blades,
186 and skates.

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187 (b) School supplies having a sales price of \$15 or less
188 per item. As used in this paragraph, the term "school supplies"
189 means pens, pencils, erasers, crayons, notebooks, notebook
190 filler paper, legal pads, binders, lunch boxes, construction
191 paper, markers, folders, poster board, composition books, poster
192 paper, scissors, cellophane tape, glue or paste, rulers,
193 computer disks, flash drives, staplers and staples used to
194 secure paper products, protractors, compasses, and calculators.

195 (2) The tax levied under chapter 212, Florida Statutes,
196 may not be collected during the period from 12:01 a.m. on August
197 2, 2019, through 11:59 p.m. on August 4, 2019, on the first
198 \$1000 of the sales price of personal computers or personal
199 computer-related accessories purchased for noncommercial home or
200 personal use. For purposes of this subsection, the term:

201 (a) "Personal computers" includes electronic book readers,
202 laptops, desktops, handhelds, tablets, or tower computers. The
203 term does not include cellular telephones, video game consoles,
204 digital media receivers, or devices that are not primarily
205 designed to process data.

206 (b) "Personal computer-related accessories" includes
207 keyboards, mice, personal digital assistants, monitors, other
208 peripheral devices, modems, routers, and non-recreational
209 software, regardless of whether the accessories are used in
210 association with a personal computer base unit. The term does
211 not include furniture or systems, devices, software, or

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212 peripherals that are designed or intended primarily for
213 recreational use. The term "monitor" does not include any device
214 that includes a television tuner.

215 (3) The tax exemptions provided in this section do not
216 apply to sales within a theme park or entertainment complex as
217 defined in s. 509.013(9), Florida Statutes, within a public
218 lodging establishment as defined in s. 509.013(4), Florida
219 Statutes, or within an airport as defined in s. 330.27(2),
220 Florida Statutes.

221 (4) The tax exemptions provided in this section may apply
222 at the option of a dealer if less than 5 percent of the dealer's
223 gross sales of tangible personal property in the prior calendar
224 year are comprised of items that would be exempt under this
225 section. If a qualifying dealer chooses not to participate in
226 the tax holiday, by August 1, 2019, the dealer must notify the
227 Department of Revenue in writing of its election to collect
228 sales tax during the holiday and must post a copy of that notice
229 in a conspicuous location at its place of business.

230 (5) Effective upon this act becoming a law, for the 2018-
231 2019 fiscal year, the sum of \$237,000 in nonrecurring funds is
232 appropriated from the General Revenue Fund to the Department of
233 Revenue for the purpose of implementing this section. Funds
234 remaining unexpended or unencumbered from this appropriation as
235 of June 30, 2019, shall revert and be reappropriated for the
236 same purpose in the 2019-2020 fiscal year.

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237 Section 11. For the 2019-2020 fiscal year, the sum of
238 \$91,319 in nonrecurring funds is appropriated from the General
239 Revenue Fund to the Department of Revenue to implement the
240 provisions of this act.

241 Section 12. The amendments made by this act to ss.
242 624.51055 and 1002.395, Florida Statutes, first apply to
243 insurance premium taxable years beginning on or after January 1,
244 2019.

245 Section 13. The provisions of this act relating to ss.
246 1011.71 and 1002.33, Florida Statutes, amending and clarifying
247 the use of certain voted discretionary operating millages levied
248 by school districts, apply to revenues collected on or after
249 July 1, 2019.

250 Section 14. The Department of Revenue may, and all
251 conditions are deemed met to, adopt emergency rules pursuant to
252 s. 120.54(4), Florida Statutes, to administer sections 9 and 10
253 of this act. This section shall take effect upon becoming law.

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255 -----

256 **T I T L E A M E N D M E N T**

257 Remove lines 19-46 and insert:
258 hurricanes; amending s.

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