

Amendment No. 1

COMMITTEE/SUBCOMMITTEE ACTION

ADOPTED	<u> </u>	(Y/N)
ADOPTED AS AMENDED	<u> </u>	(Y/N)
ADOPTED W/O OBJECTION	<u> </u>	(Y/N)
FAILED TO ADOPT	<u> </u>	(Y/N)
WITHDRAWN	<u> </u>	(Y/N)
OTHER	<u> </u>	

1 Committee/Subcommittee hearing bill: Appropriations Committee
 2 Representative Avila offered the following:

Amendment (with directory and title amendments)

Remove lines 219-362 and insert:

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

1002.395 Florida Tax Credit Scholarship Program.—

(5) SCHOLARSHIP FUNDING TAX CREDITS; LIMITATIONS.—

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

1. The taxpayer shall specify in the application each tax for which the taxpayer requests a credit and the applicable taxable year for a credit under s. 220.1875 or s. 624.51055 or the applicable state fiscal year for a credit under s. 211.0251,

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17 s. 212.1831, or s. 561.1211. For purposes of s. 220.1875, a
18 taxpayer may apply for a credit to be used for a prior taxable
19 year before the date the taxpayer is required to file a return
20 for that year pursuant to s. 220.222. For purposes of s.
21 624.51055, a taxpayer may apply for a credit to be used for a
22 prior taxable year before the date the taxpayer is required to
23 file a return for that prior taxable year pursuant to ss.
24 624.509 and 624.5092. The department shall approve tax credits
25 on a first-come, first-served basis and must obtain the
26 division's approval before approving a tax credit under s.
27 561.1211.

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

32 (g) For purposes of calculating the underpayment of
33 estimated corporate income taxes pursuant to s. 220.34 and tax
34 installment payments for taxes on insurance premiums or
35 assessments under s. 624.5092, the final amount due is the
36 amount after credits earned under s. 220.1875 or s. 624.51055
37 for contributions to eligible nonprofit scholarship-funding
38 organizations are deducted.

39 1. For purposes of determining if a penalty or interest
40 shall be imposed for underpayment of estimated corporate income
41 tax pursuant to s. 220.34(2)(d)1., a taxpayer may, after earning

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42 a credit under s. 220.1875, reduce any estimated payment in that
43 taxable year by the amount of the credit. This subparagraph
44 applies to contributions made on or after July 1, 2014.

45 2. For purposes of determining if a penalty under s.
46 624.5092 shall be imposed, an insurer ~~may~~, after earning a
47 credit under s. 624.51055, for a taxable year, may reduce any
48 ~~the following~~ installment payment for such taxable year of 27
49 percent of the amount of the net tax due as reported on the
50 return for the preceding year under s. 624.5092(2)(b) by the
51 amount of the credit. This subparagraph applies to contributions
52 made on or after July 1, 2014.

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

55 1011.71 District school tax.—

56 (9) In addition to the maximum millage levied under this
57 section and the General Appropriations Act, a school district
58 may levy, by local referendum or in a general election,
59 additional millage for school operational purposes up to an
60 amount that, when combined with nonvoted millage levied under
61 this section, does not exceed the 10-mill limit established in
62 s. 9(b), Art. VII of the State Constitution. Any such levy shall
63 be for a maximum of 4 years and shall be counted as part of the
64 10-mill limit established in s. 9(b), Art. VII of the State
65 Constitution. For the purpose of distributing taxes collected
66 pursuant to this subsection, the term "school operational

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67 purposes" includes charter schools sponsored by a school
68 district. Millage elections conducted under the authority
69 granted pursuant to this section are subject to s. 1011.73.
70 Funds generated by such additional millage do not become a part
71 of the calculation of the Florida Education Finance Program
72 total potential funds in 2001-2002 or any subsequent year and
73 must not be incorporated in the calculation of any hold-harmless
74 or other component of the Florida Education Finance Program
75 formula in any year. If an increase in required local effort,
76 when added to existing millage levied under the 10-mill limit,
77 would result in a combined millage in excess of the 10-mill
78 limit, any millage levied pursuant to this subsection shall be
79 considered to be required local effort to the extent that the
80 district millage would otherwise exceed the 10-mill limit. Funds
81 levied under this subsection shall be shared with charter
82 schools as provided in s. 1002.33(17), and used in a manner
83 consistent with the purposes of the levy.

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85 -----
86 **D I R E C T O R Y A M E N D M E N T**

87 Remove lines 181-183 and insert:

88 Section 6. Paragraph (b) of subsection (17) of section
89 1002.33, Florida Statutes, is amended to read:

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

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Remove lines 22-25 and insert:
provisions to changes made by the act; amending s.