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LEGISLATIVE ACTION

Senate

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House

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Senator Stargel moved the following:

1           **Senate Amendment to Amendment (176464) (with title**  
2 **amendment)**

3  
4           Delete lines 267 - 689

5 and insert:

6           Section 13. Paragraphs (b) and (g) of subsection (5) of  
7 section 1002.395, Florida Statutes, are amended to read:

8           1002.395 Florida Tax Credit Scholarship Program.—

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

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



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12 212.1831, s. 220.1875, s. 561.1211, or s. 624.51055.

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



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41 tax pursuant to s. 220.34(2)(d)1., a taxpayer may, after earning  
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 the  
48 ~~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 14. The amendment made by this act to s. 1002.395,  
54 Florida Statutes, first applies to insurance premium taxable  
55 years beginning on or after January 1, 2019.

56 Section 15. Disaster preparedness supplies; sales tax  
57 holiday.-

58 (1) The tax levied under chapter 212, Florida Statutes, may  
59 not be collected during the period from 12:01 a.m. on May 31,  
60 2019, through 11:59 p.m. on June 6, 2019, on the sale of:

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

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

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

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

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



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

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

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

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

79 (2) The tax exemptions provided in this section do not  
80 apply to sales within a theme park or entertainment complex as  
81 defined in s. 509.013(9), Florida Statutes, within a public  
82 lodging establishment as defined in s. 509.013(4), Florida  
83 Statutes, or within an airport as defined in s. 330.27(2),  
84 Florida Statutes.

85 (3) The Department of Revenue is authorized, and all  
86 conditions are deemed met, to adopt emergency rules pursuant to  
87 s. 120.54(4), Florida Statutes, for the purpose of implementing  
88 this section. Notwithstanding any other provision of law,  
89 emergency rules adopted pursuant to this subsection are  
90 effective for 6 months after adoption and may be renewed during  
91 the pendency of procedures to adopt permanent rules addressing  
92 the subject of the emergency rules.

93 Section 16. Clothing, school supplies, personal computers,  
94 and personal computer-related accessories; sales tax holiday.-

95 (1) The tax levied under chapter 212, Florida Statutes, may  
96 not be collected during the period from 12:01 a.m. on August 2,  
97 2019, through 11:59 p.m. on August 6, 2019, on the retail sale  
98 of:



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

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

107           2. All footwear, excluding skis, swim fins, roller blades,  
108 and skates.

109           (b) School supplies having a sales price of \$15 or less per  
110 item. As used in this paragraph, the term "school supplies"  
111 means pens, pencils, erasers, crayons, notebooks, notebook  
112 filler paper, legal pads, binders, lunch boxes, construction  
113 paper, markers, folders, poster board, composition books, poster  
114 paper, scissors, cellophane tape, glue or paste, rulers,  
115 computer disks, staplers and staples used to secure paper  
116 products, protractors, compasses, and calculators.

117           (2) The tax levied under chapter 212, Florida Statutes, may  
118 not be collected during the period from 12:01 a.m. on August 2,  
119 2019, through 11:59 p.m. on August 6, 2019, on the retail sale  
120 of personal computers or personal computer-related accessories  
121 having a sales price of \$1,000 or less per item and purchased  
122 for noncommercial home or personal use. As used in this  
123 subsection, the term:

124           (a) "Personal computers" includes electronic book readers,  
125 laptops, desktops, handhelds, tablets, or tower computers. The  
126 term does not include cellular telephones, video game consoles,  
127 digital media receivers, or devices that are not primarily



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128 designed to process data.

129 (b) "Personal computer-related accessories" includes  
130 keyboards, mice, personal digital assistants, monitors, other  
131 peripheral devices, modems, routers, and nonrecreational  
132 software, regardless of whether the accessories are used in  
133 association with a personal computer base unit. The term does  
134 not include furniture or systems, devices, software, or  
135 peripherals that are designed or intended primarily for  
136 recreational use. The term "monitor" does not include any device  
137 that includes a television tuner.

138 (3) The tax exemptions provided in this section do not  
139 apply to sales within a theme park or entertainment complex as  
140 defined in s. 509.013(9), Florida Statutes, within a public  
141 lodging establishment as defined in s. 509.013(4), Florida  
142 Statutes, or within an airport as defined in s. 330.27(2),  
143 Florida Statutes.

144 (4) The tax exemptions provided in this section may apply  
145 at the option of a dealer if less than 5 percent of the dealer's  
146 gross sales of tangible personal property in the prior calendar  
147 year are comprised of items that would be exempt under this  
148 section. If a qualifying dealer chooses not to participate in  
149 the tax holiday, by August 1, 2019, the dealer must notify the  
150 Department of Revenue in writing of its election to collect  
151 sales tax during the holiday and must post a copy of that notice  
152 in a conspicuous location at its place of business.

153 (5) The Department of Revenue is authorized, and all  
154 conditions are deemed met, to adopt emergency rules pursuant to  
155 s. 120.54(4), Florida Statutes, for the purpose of implementing  
156 this section. Notwithstanding any other provision of law,



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157 emergency rules adopted pursuant to this subsection are  
158 effective for 6 months after adoption and may be renewed during  
159 the pendency of procedures to adopt permanent rules addressing  
160 the subject of the emergency rules.

161 (6) For the 2018-2019 fiscal year, the sum of \$237,000 in  
162 nonrecurring funds is appropriated from the General Revenue Fund  
163 to the Department of Revenue for the purpose of implementing  
164 this section. Funds remaining unexpended or unencumbered from  
165 this appropriation as of June 30, 2019, shall revert and be  
166 reappropriated for the same purpose in the 2019-2020 fiscal  
167 year.

168 Section 17. Fencing materials used in agriculture.—

169 (1) The purchase of fencing materials used to replace or  
170 repair farm fences on land classified as agricultural under s.  
171 193.461, Florida Statutes, is exempt from the tax imposed under  
172 chapter 212, Florida Statutes, during the period from October  
173 10, 2018, through June 30, 2019, if the fencing materials will  
174 be or were used to replace or repair fences that were damaged as  
175 a direct result of the impact of Hurricane Michael. The  
176 exemption provided by this section is available only through a  
177 refund from the Department of Revenue of previously paid taxes.

178 (2) To receive a refund pursuant to this section, the owner  
179 of the fencing materials or the real property into which the  
180 fencing materials were incorporated must apply to the Department  
181 of Revenue by December 31, 2019. The refund application must  
182 include the following information:

183 (a) The name and address of the person claiming the refund.

184 (b) The address and assessment roll parcel number of the  
185 agricultural land in which the fencing materials were or will be



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186 used.

187 (c) The sales invoice or other proof of purchase of the  
188 fencing materials, showing the amount of sales tax paid, the  
189 date of purchase, and the name and address of the dealer from  
190 whom the materials were purchased.

191 (d) An affidavit executed by the owner of the fencing  
192 materials or the real property into which the fencing materials  
193 were or will be incorporated, including a statement that the  
194 fencing materials were or will be used to replace or repair  
195 fencing damaged as a direct result of the impact of Hurricane  
196 Michael.

197 (3) A person furnishing a false affidavit to the Department  
198 of Revenue pursuant to subsection (2) is subject to the penalty  
199 set forth in s. 212.085, Florida Statutes, and as otherwise  
200 authorized by law.

201 (4) This section is deemed a revenue law for the purposes  
202 of ss. 213.05 and 213.06, Florida Statutes, and s. 72.011,  
203 Florida Statutes, applies to this section.

204 (5) This section operates retroactively to October 10,  
205 2018.

206 (6) The Department of Revenue is authorized, and all  
207 conditions are deemed met, to adopt emergency rules pursuant to  
208 s. 120.54(4), Florida Statutes, for the purpose of implementing  
209 this section. Notwithstanding any other provision of law,  
210 emergency rules adopted pursuant to this subsection are  
211 effective for 6 months after adoption and may be renewed during  
212 the pendency of procedures to adopt permanent rules addressing  
213 the subject of the emergency rules.

214 Section 18. Building materials used to replace or repair





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215 nonresidential farm buildings damaged by Hurricane Michael.-

216 (1) Building materials used to replace or repair a  
217 nonresidential farm building damaged as a direct result of the  
218 impact of Hurricane Michael and purchased during the period from  
219 October 10, 2018, through June 30, 2019, are exempt from the tax  
220 imposed under chapter 212, Florida Statutes. The exemption  
221 provided by this section is available only through a refund of  
222 previously paid taxes.

223 (2) As used in this section, the term:

224 (a) "Building materials" means tangible personal property  
225 that becomes a component part of a nonresidential farm building.

226 (b) "Nonresidential farm building" has the same meaning as  
227 provided in s. 604.50, Florida Statutes.

228 (3) To receive a refund pursuant to this section, the owner  
229 of the building materials or of the real property into which the  
230 building materials will be or were incorporated must apply to  
231 the Department of Revenue by December 31, 2019. The refund  
232 application must include the following information:

233 (a) The name and address of the person claiming the refund.

234 (b) The address and assessment roll parcel number of the  
235 real property where the building materials were or will be used.

236 (c) The sales invoice or other proof of purchase of the  
237 building materials, showing the amount of sales tax paid, the  
238 date of purchase, and the name and address of the dealer from  
239 whom the materials were purchased.

240 (d) An affidavit executed by the owner of the building  
241 materials or the real property into which the building materials  
242 will be or were incorporated, including a statement that the  
243 building materials were or will be used to replace or repair the



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244 nonresidential farm building damaged as a direct result of the  
245 impact of Hurricane Michael.

246 (4) A person furnishing a false affidavit to the Department  
247 of Revenue pursuant to subsection (3) is subject to the penalty  
248 set forth in s. 212.085, Florida Statutes, and as otherwise  
249 provided by law.

250 (5) This section is deemed a revenue law for the purposes  
251 of ss. 213.05 and 213.06, Florida Statutes, and s. 72.011,  
252 Florida Statutes, applies to this section.

253 (6) This section operates retroactively to October 10,  
254 2018.

255 (7) The Department of Revenue is authorized, and all  
256 conditions are deemed met, to adopt emergency rules pursuant to  
257 s. 120.54(4), Florida Statutes, for the purpose of implementing  
258 this section. Notwithstanding any other provision of law,  
259 emergency rules adopted pursuant to this subsection are  
260 effective for 6 months after adoption and may be renewed during  
261 the pendency of procedures to adopt permanent rules addressing  
262 the subject of the emergency rules.

263 Section 19. Refund of fuel taxes used for agricultural  
264 shipment or hurricane debris removal after Hurricane Michael.-

265 (1) Fuel purchased and used in this state during the period  
266 from October 10, 2018, through June 30, 2019, which is or was  
267 used in any motor vehicle driven or operated upon the public  
268 highways of this state for agricultural shipment or hurricane  
269 debris removal, is exempt from all state and county taxes  
270 authorized or imposed under parts I and II of chapter 206,  
271 Florida Statutes, excluding the taxes imposed under s.  
272 206.41(1)(a) and (h), Florida Statutes. The exemption provided



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273 by this section is available to the fuel purchaser in an amount  
274 equal to the fuel tax imposed on fuel that was purchased for  
275 agricultural shipment or hurricane debris removal during the  
276 period from October 10, 2018, through June 30, 2019. The  
277 exemption provided by this section is only available through a  
278 refund from the Department of Revenue.

279 (2) As used in this section, the term:

280 (a) "Agricultural processing or storage facility" means  
281 property used or useful in separating, cleaning, processing,  
282 converting, packaging, handling, storing, and other activities  
283 necessary to prepare crops, livestock, related products, and  
284 other products of agriculture, and includes nonfarm facilities  
285 that produce agricultural products, in whole or in part, through  
286 natural processes, animal husbandry, and apiaries.

287 (b) "Agricultural product" means the natural products of a  
288 farm, nursery, forest, grove, orchard, vineyard, garden, or  
289 apiary, including livestock as defined in s. 585.01(13), Florida  
290 Statutes.

291 (c) "Agricultural shipment" means the transport of any  
292 agricultural product from a farm, nursery, forest, grove,  
293 orchard, vineyard, garden, or apiary located in Okaloosa,  
294 Walton, Holmes, Washington, Bay, Jackson, Calhoun, Gulf,  
295 Gadsden, Liberty, Franklin, Leon, or Wakulla County to an  
296 agricultural processing or storage facility.

297 (d) "Fuel" means motor fuel or diesel fuel, as those terms  
298 are defined in ss. 206.01 and 206.86, Florida Statutes,  
299 respectively.

300 (e) "Fuel tax" means all state and county taxes authorized  
301 or imposed on fuel under chapter 206, Florida Statutes.



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302       (f) "Hurricane debris removal" means the transport of  
303 Hurricane Michael debris from a farm, nursery, forest, grove,  
304 orchard, vineyard, or apiary located in Okaloosa, Walton,  
305 Holmes, Washington, Bay, Jackson, Calhoun, Gulf, Gadsden,  
306 Liberty, Franklin, Leon or Wakulla County.

307       (g) "Motor vehicle" and "public highways" have the same  
308 meanings as provided in s. 206.01, Florida Statutes.

309       (3) To receive a refund pursuant to this section, the fuel  
310 purchaser must apply to the Department of Revenue by December  
311 31, 2019. The refund application must include the following  
312 information:

313       (a) The name and address of the person claiming the refund.

314       (b) The names and addresses of up to three owners of farms,  
315 nurseries, forests, groves, orchards, vineyards, gardens, or  
316 apiaries whose agricultural products were shipped or hurricane  
317 debris was removed by the person seeking the refund pursuant to  
318 this section.

319       (c) The sales invoice or other proof of purchase of the  
320 fuel, showing the number of gallons of fuel purchased, the type  
321 of fuel purchased, the date of purchase, and the name and place  
322 of business of the dealer from whom the fuel was purchased.

323       (d) The license number or other identification number of  
324 the motor vehicle that used the exempt fuel.

325       (e) An affidavit executed by the person seeking the refund  
326 pursuant to this section, including a statement that he or she  
327 purchased and used the fuel for which the refund is being  
328 claimed during the period from October 10, 2018, through June  
329 30, 2019, for an agricultural shipment or hurricane debris  
330 removal.



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331 (4) A person furnishing a false affidavit to the Department  
332 of Revenue pursuant to subsection (3) is subject to the penalty  
333 set forth in s. 206.11, Florida Statutes, and as otherwise  
334 provided by law.

335 (5) The tax imposed under s. 212.0501, Florida Statutes,  
336 does not apply to fuel that is exempt under this section and for  
337 which a fuel purchaser received a refund under this section.

338 (6) This section is deemed a revenue law for the purposes  
339 of ss. 213.05 and 213.06, Florida Statutes, and s. 72.011,  
340 Florida Statutes, applies to this section.

341 (7) This section operates retroactively to October 10,  
342 2018.

343 (8) The Department of Revenue is authorized, and all  
344 conditions are deemed met, to adopt emergency rules pursuant to  
345 s. 120.54(4), Florida Statutes, for the purpose of implementing  
346 this section. Notwithstanding any other provision of law,  
347 emergency rules adopted pursuant to this subsection are  
348 effective for 6 months after adoption and may be renewed during  
349 the pendency of procedures to adopt permanent rules addressing  
350 the subject of the emergency rules.

351  
352 ===== T I T L E A M E N D M E N T =====

353 And the title is amended as follows:

354 Delete lines 748 - 809

355 and insert:

356 1002.395, F.S.; specifying that under the Florida Tax  
357 Credit Scholarship Program, a taxpayer may apply for a  
358 credit against the insurance premium tax to be used  
359 for a certain timeframe; revising an insurer's



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360 authority to reduce certain tax installment payments  
361 for purposes of determining if a certain tax penalty  
362 is imposed; providing applicability; providing sales  
363 tax exemptions for certain disaster preparedness  
364 supplies during a certain timeframe; specifying  
365 locations where the exemptions do not apply;  
366 authorizing the department to adopt emergency rules;  
367 providing sales tax exemptions for certain clothing,  
368 wallets, bags, school supplies, personal computers,  
369 and personal computer-related accessories during a  
370 certain timeframe; defining terms; specifying  
371 locations where the exemptions do not apply;  
372 authorizing certain dealers to opt out of  
373 participating in the exemptions, subject to certain  
374 conditions; authorizing the department to adopt  
375 emergency rules; providing an appropriation; providing  
376 a sales tax exemption for the purchase, within a  
377 certain timeframe, of certain fencing materials used  
378 to replace or repair fences damaged by Hurricane  
379 Michael on agricultural lands; specifying that the  
380 exemption is available only through a refund by the  
381 department of previously paid taxes; specifying  
382 requirements for applying for the refund; providing  
383 penalties for furnishing a false affidavit; providing  
384 construction and retroactive applicability;  
385 authorizing the department to adopt emergency rules;  
386 providing a sales tax exemption for the purchase,  
387 within a certain timeframe, of building materials used  
388 to replace or repair nonresidential farm buildings



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389 damaged by Hurricane Michael; specifying that the  
390 exemption is available only through a refund by the  
391 department of previously paid taxes; defining the  
392 terms "building materials" and "nonresidential farm  
393 building"; specifying requirements for applying for  
394 the refund; providing penalties for furnishing a false  
395 affidavit; providing construction and retroactive  
396 applicability; authorizing the department to adopt  
397 emergency rules; providing an exemption from certain  
398 fuel taxes for fuel purchased, within a certain  
399 timeframe, for use for agricultural shipment or  
400 hurricane debris removal after Hurricane Michael;  
401 specifying that the exemption is available only  
402 through a refund by the department; defining terms;  
403 specifying requirements for applying for the refund;  
404 providing penalties for furnishing a false affidavit;  
405 providing applicability and construction; providing  
406 for retroactive operation; authorizing the department  
407 to adopt emergency rules; providing an appropriation;