



564150

LEGISLATIVE ACTION

Senate	.	House
Comm: RCS	.	
02/10/2022	.	
	.	
	.	
	.	

The Committee on Finance and Tax (Rodriguez) recommended the following:

Senate Amendment (with title amendment)

Delete lines 45 - 52
and insert:

b. Reported less than \$150,000 in taxable sales during the previous calendar year for providing private investigative services as defined in s. 493.6101(17) for all its businesses related through common ownership.

2. The sale of investigative services by a small private investigative agency to a client is exempt from the tax imposed



564150

11 by this chapter.

12 Section 2. (1) The Department of Revenue may, and all
13 conditions are deemed met to, adopt emergency rules pursuant to
14 s. 120.54(4), Florida Statutes, for the purpose of implementing
15 the amendment made by this act to s. 212.08, Florida Statutes.

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

21 (3) This section shall take effect upon this act becoming a
22 law and expires January 1, 2026.

23 Section 3. Except as otherwise expressly provided in this
24 act and except for this section, which shall take effect upon
25 this act becoming a law, this act shall take effect July 1,
26 2022.

27
28 ===== T I T L E A M E N D M E N T =====

29 And the title is amended as follows:

30 Delete lines 7 - 8

31 and insert:

32 small private investigative agency; authorizing the
33 Department of Revenue to adopt emergency rules to
34 implement the act; providing effective dates.