

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WITHDRAWN	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: Ways & Means Committee
2 Representative Casello offered the following:

Amendment (with title amendment)

Remove everything after the enacting clause and insert:

Section 1. Paragraph (ppp) is added to subsection (7) of section 212.08, Florida Statutes, to read:

212.08 Sales, rental, use, consumption, distribution, and storage tax; specified exemptions.—The sale at retail, the rental, the use, the consumption, the distribution, and the storage to be used or consumed in this state of the following are hereby specifically exempt from the tax imposed by this chapter.

(7) MISCELLANEOUS EXEMPTIONS.—Exemptions provided to any entity by this chapter do not inure to any transaction that is otherwise taxable under this chapter when payment is made by a

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17 representative or employee of the entity by any means,
18 including, but not limited to, cash, check, or credit card, even
19 when that representative or employee is subsequently reimbursed
20 by the entity. In addition, exemptions provided to any entity by
21 this subsection do not inure to any transaction that is
22 otherwise taxable under this chapter unless the entity has
23 obtained a sales tax exemption certificate from the department
24 or the entity obtains or provides other documentation as
25 required by the department. Eligible purchases or leases made
26 with such a certificate must be in strict compliance with this
27 subsection and departmental rules, and any person who makes an
28 exempt purchase with a certificate that is not in strict
29 compliance with this subsection and the rules is liable for and
30 shall pay the tax. The department may adopt rules to administer
31 this subsection.

32 (ppp) Small private investigative agencies.-

33 1. As used in this paragraph, the term "small private
34 investigative agency" means a private investigator licensed
35 under s. 493.6201 which:

36 a. Employs three or fewer full-time or part-time
37 employees, including those performing services pursuant to an
38 employee leasing arrangement as defined in s. 468.520(4), in
39 total; and

40 b. Reported less than \$150,000 in taxable sales during the
41 previous calendar year for providing private investigative

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42 services as defined in s. 493.6101(17) for all its businesses
43 related through common ownership.

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

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

51 (2) Notwithstanding any other law, emergency rules adopted
52 pursuant to this subsection are effective for 6 months after
53 adoption and may be renewed during the pendency of procedures to
54 adopt permanent rules addressing the subject of the emergency
55 rules.

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

58 Section 3. Except as otherwise expressly provided in this
59 act and except for this section, which shall take effect upon
60 this act becoming a law, this act shall take effect July 1,
61 2022.

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63
64 **T I T L E A M E N D M E N T**

65 Remove everything before the enacting clause and insert:

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66 An act relating to tax exemption for charges for private
67 investigations; amending s. 212.08, F.S.; defining the term
68 "small private investigative agency"; providing an exemption
69 from the state tax on sales, use, and other transactions for
70 investigative services provided by a small private investigative
71 agency; authorizing the Department of Revenue to adopt emergency
72 rules to implement the act; providing effective dates.