



456700

LEGISLATIVE ACTION

Senate	.	House
Comm: RCS	.	
02/14/2023	.	
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The Committee on Commerce and Tourism (Rodriguez) recommended the following:

Senate Amendment (with title amendment)

Delete lines 40 - 52

and insert:

1. As used in this paragraph, the term:

a. "Private investigation services" has the same meaning as the term "private investigation" as defined in s. 493.6101(17).

b. "Small private investigative agency" means a private investigator licensed under s. 493.6201 which:

(I) Employs three or fewer full-time or part-time



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11 employees, including those performing services pursuant to an
12 employee leasing arrangement as defined in s. 468.520(4), in
13 total; and

14 (II) During the previous calendar year, performed private
15 investigation services otherwise taxable under this chapter in
16 which the charges for the services performed were less than
17 \$150,000 for all its businesses related through common
18 ownership.

19 2. The sale of private investigation services by a small
20 private investigative agency to a client is exempt from the tax
21 imposed by this chapter.

22 3. The exemption provided by this paragraph may not apply
23 in the first calendar year a small private investigative agency
24 conducts sales of private investigation services taxable under
25 this chapter.

26
27 ===== T I T L E A M E N D M E N T =====

28 And the title is amended as follows:

29 Delete lines 2 - 6

30 and insert:

31 An act relating to taxation of investigation services;
32 amending s. 212.08, F.S.; defining the terms "private
33 investigation services" and "small private
34 investigative agency"; providing a sales tax exemption
35 for the sale of private investigation services by a
36 small private investigative agency to a client;
37 providing applicability;