

Amendment No. 2

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WITHDRAWN	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 Williams offered the following:

**Amendment (with title amendment)**

Between lines 401 and 402, insert:

Section 5. Purchases made for the purpose of flood mitigation due to Broward County Flooding.-

(1) Items purchased for flood mitigation are exempt from the tax imposed under chapter 212, Florida Statutes, during the state of emergency declared by the Governor in Executive Order 23-65 if the items were used to mitigate flood damage to property located in Broward County. The exemption provided by this section is available only through a refund from the Department of Revenue of previously paid taxes.

(2) To receive a refund pursuant to this section, the owner of the flood mitigation item or the property on which the

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17 flood mitigation item was used must apply to the Department of  
18 Revenue by December 31, 2024. The refund application must  
19 include the following information:

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

22 (b) The address of the property on which the flood  
23 mitigation item was used.

24 (c) The sales invoice or other proof of purchase of the  
25 flood mitigation item which shows the amount of sales tax paid,  
26 the date of purchase, and the name and address of the dealer who  
27 sold the item.

28 (d) An affidavit executed by the owner of the item used  
29 for flood mitigation or the owner of the property on which the  
30 flood mitigation item was used, including a statement that the  
31 item was used to mitigate flood damage on property located in  
32 Broward County.

33 (3) A person furnishing a false affidavit to the  
34 Department of Revenue pursuant to subsection (2) is subject to  
35 the penalties set forth in s. 212.085, Florida Statutes, and as  
36 otherwise authorized by law.

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

40 (5) This section operates retroactively to April 12, 2023.

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41       (6) The Department of Revenue is authorized, and all  
42 conditions are deemed met, to adopt emergency rules pursuant to  
43 s. 120.54(4), Florida Statutes, for the purpose of implementing  
44 this section. Notwithstanding any other provision of law,  
45 emergency rules adopted pursuant to this subsection are  
46 effective until December 31, 2024, and may be renewed during the  
47 pendency of procedures to adopt permanent rules addressing the  
48 subject of the emergency rules.

49  
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51                   **T I T L E   A M E N D M E N T**

52       Between lines 44 and 45, insert:  
53       providing a sales tax exemption for the purchase,  
54       within a certain timeframe, of flood mitigation items  
55       used for a specified purpose; specifying that the  
56       exemption is available only through a refund by the  
57       Department of Revenue of previously paid taxes;  
58       specifying requirements for applying for the refund;  
59       providing criminal penalties for furnishing a false  
60       affidavit; providing construction and retroactive  
61       applicability; authorizing the department to adopt  
62       emergency rules