

The Florida Senate
COMMITTEE MEETING EXPANDED AGENDA

FINANCE AND TAX
Senator Gainer, Chair
Senator Gruters, Vice Chair

MEETING DATE: Thursday, April 4, 2019
TIME: 12:30—2:00 p.m.
PLACE: James E. "Jim" King, Jr. Committee Room, 401 Senate Building

MEMBERS: Senator Gainer, Chair; Senator Gruters, Vice Chair; Senators Baxley, Bracy, Bradley, Pizzo, Powell, and Stargel

TAB	BILL NO. and INTRODUCER	BILL DESCRIPTION and SENATE COMMITTEE ACTIONS	COMMITTEE ACTION
1	SB 60 Book	Tax Exemption for Diapers and Incontinence Products; Exempting the sale for human use of diapers, incontinence undergarments, incontinence pads, or incontinence liners from the sales and use tax, etc. CM 01/07/2019 Favorable FT 04/04/2019 Favorable AP	Favorable Yeas 8 Nays 0
2	SB 298 Montford (Similar CS/H 739)	Rural Businesses; Creating the "Florida Rural Job and Business Recovery Act"; requiring the Department of Economic Opportunity to accept applications for certification as a growth fund beginning on a specified date; requiring the department to certify approved applicants as growth funds and to specify their required investment authority and investor contributions; providing that an investor who makes an investor contribution is vested with a credit against state premium tax liability; authorizing growth funds to request a written opinion from the department as to whether a business qualifies as a growth business, etc. CM 02/11/2019 Favorable FT 04/04/2019 Fav/CS AP	Fav/CS Yeas 8 Nays 0
3	SJR 326 Brandes (Identical HJR 1389, Compare H 1391, Linked CS/S 324)	Homestead Property Tax Assessments/Increased Portability Period; Proposing amendments to the State Constitution to increase the period of time during which the accrued benefit from specified limitations on homestead property tax assessments may be transferred from a prior homestead to a new homestead and to provide an effective date, etc. CA 03/12/2019 Favorable FT 04/04/2019 Favorable AP	Favorable Yeas 8 Nays 0

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4	CS/SB 324 Community Affairs / Brandes (Identical H 1391, Compare HJR 1389, Linked SJR 326)	Limitations on Homestead Assessments; Revising the timeframe during which the accrued benefit from specified limitations on homestead property tax assessments may be transferred from a prior homestead to a new homestead; revising the timeframe during which an owner of homestead property significantly damaged or destroyed by a named tropical storm or hurricane must establish a new homestead to make a certain election, etc. CA 03/12/2019 Fav/CS FT 04/04/2019 Favorable AP	Favorable Yeas 8 Nays 0
5	SB 576 Perry	Back-to-school Sales Tax Holiday; Providing exemptions from the sales and use tax on the retail sale of certain clothing, school supplies, personal computers, and personal computer-related accessories during a specified timeframe; specifying locations where the exemptions do not apply, etc. FT 04/04/2019 Fav/CS AP	Fav/CS Yeas 8 Nays 0
6	SB 856 Gruters	Homestead Exemptions; Specifying that a person must knowingly and intentionally receive or claim a certain ad valorem tax exemption or credit in another state to be disqualified from a certain homestead exemption; providing that certain property is not subject to the assessment of exempted taxes, penalties, and interest under certain circumstances, etc. CA 03/12/2019 Favorable FT 04/04/2019 Fav/CS AP	Fav/CS Yeas 7 Nays 1
7	SJR 886 Brandes (Similar CS/HJR 717, Compare CS/H 719, Linked CS/S 888)	Homestead Tax Exemption/Surviving Spouse of a Veteran; Proposing amendments to the State Constitution to provide that the homestead property tax discount for certain veterans who had permanent, combat-related disabilities carries over to the benefit of the veteran's surviving spouse under certain circumstances until he or she remarries or sells or otherwise disposes of the property, to provide that the discount for the surviving spouse is transferrable to another homestead under certain circumstances, and to provide an effective date, etc. MS 03/13/2019 Favorable FT 04/04/2019 Favorable AP	Favorable Yeas 7 Nays 0

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8	CS/SB 888 Military and Veterans Affairs and Space / Brandes (Similar CS/H 719, Compare CS/HJR 717, Linked SJR 886)	Homestead Property Tax Discount; Providing that if certain conditions are met, the homestead property tax discount for certain disabled veterans carries over to the benefit of the veteran's surviving spouse until the surviving spouse remarries or sells or otherwise disposes of the homestead property; providing that if the surviving spouse sells the property, the discount may be transferred to his or her new primary residence, subject to certain conditions, etc. MS 03/13/2019 Fav/CS FT 04/04/2019 Favorable AP	Favorable Yeas 7 Nays 0
Consideration of proposed bill:			
9	SPB 7104	Taxation Transparency; Renaming certain fees as taxes; requiring counties to rename certain levies as specified taxes; requiring special districts to rename certain assessments as specified taxes; authorizing the Department of Revenue to adopt emergency rules; providing for expiration of such authority, etc.	Temporarily Postponed
Other Related Meeting Documents			
