

Amendment No.

CHAMBER ACTION

Senate

House

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Representative McGhee offered the following:

Amendment (with title amendment)

Remove lines 2375-2403 and insert:

Section 37. Surviving spouses of fallen Armed Forces members.—

(1) The tax levied under chapter 212, Florida Statutes, may not be collected during the period from 12:01 a.m. on July 1, 2017, through 11:59 p.m. on June 30, 2020, for retail purchases of tangible personal property for personal use made by an unmarried surviving spouse of a member of the Armed Forces who has fallen in combat.

(2) To be eligible for the tax exemption, the surviving spouse must provide documentation to the Department of Revenue

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15 sufficient to document eligibility for the exemption. The
16 certificate of tax exemption must be renewed annually by the
17 department subject to continued eligibility.

18 (3) The Department of Revenue may, and all conditions are
19 deemed met to, adopt emergency rules pursuant to ss. 120.536(1)
20 and 120.54, Florida Statutes, to administer this section.

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23 **T I T L E A M E N D M E N T**

24 Remove lines 140-144 and insert:
25 sales and use tax on the retail purchase of tangible
26 personal property by unmarried surviving spouses of
27 certain fallen Armed Forces members; authorizing the
28 department to adopt emergency rules; providing