

Amendment No.

CHAMBER ACTION

Senate

House

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Representative McGhee offered the following:

Amendment to Amendment (945880) (with title amendment)

Between lines 1979 and 1980 of the amendment, insert:

Section 53. Sales tax holiday for veterans of the United States Armed Forces.-

(1) The tax levied under chapter 212, Florida Statutes, may not be collected from a veteran, as defined in subsection (2), during the period from 12:01 a.m. on November 11 through 11:59 p.m. on November 12, annually, beginning in 2018, on the retail sale, as defined in s. 212.02(14), Florida Statutes, of clothing with a sales price of \$60 or less per item. As used in this paragraph, the term "clothing" means:

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14 (a) Any article of wearing apparel intended to be worn on
15 or about the human body, excluding watches, watchbands, jewelry,
16 umbrellas, and handkerchiefs.

17 (b) All footwear, excluding skis, swim fins, roller
18 blades, and skates.

19 (2) Notwithstanding any action by the United States
20 Department of Veterans Affairs relating to dishonorable
21 discharges, the term "veteran" means a person who served in the
22 active military, naval, or air service who was honorably
23 discharged or released or who later received an upgraded
24 honorable discharge or release. To be eligible for the sales tax
25 holiday, a veteran must show proof of military status at the
26 time he or she purchases the eligible items. The veteran may
27 show proof of military status by presenting his or her:

28 (a) DD Form 2, Uniformed Services Identification Card,
29 issued by the United States Department of Defense;

30 (b) DD Form 2765, Uniformed Services Identification and
31 Privilege Card, issued by the United States Department of
32 Defense;

33 (c) DD Form 214, displaying the term "Honorable," issued
34 by the United States Department of Defense;

35 (d) Veteran identification card, identifying the veteran
36 as having a 100-percent disability, issued by the Department of
37 Veterans' Affairs under s. 295.17, Florida Statutes;

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38 (e) Valid driver license or identification card,
39 displaying the letter "V" or the term "Veteran," issued by the
40 Department of Highway Safety and Motor Vehicles; or

41 (f) Any other proof of veteran status issued by the
42 Department of Highway Safety and Motor Vehicles.

43 (3) A retailer making tax-exempt sales under this section
44 shall report to the Department of Revenue the amount of its
45 gross sales on the retailer's sales and use tax return.

46 (4) The tax exemptions provided in this section apply at
47 the option of a retailer if less than 5 percent of the
48 retailer's gross sales of tangible personal property in the
49 prior calendar year are comprised of items that would be exempt
50 under this section. If a qualifying retailer chooses not to
51 participate in the sales tax holiday, by August 1, annually, the
52 retailer must notify the Department of Revenue in writing of its
53 election to collect sales tax during the holiday and must post a
54 copy of that notice in a conspicuous location at its place of
55 business.

56 (5) The Department of Revenue may, and all conditions are
57 deemed met to, adopt rules pursuant to the authority granted
58 under s. 212.18(2), Florida Statutes, including emergency rules
59 under s. 120.54(4), Florida Statutes, to administer this
60 section.

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

Remove line 2187 of the amendment and insert:
rules; providing an appropriation; creating an annual
sales tax holiday for veterans; specifying items that
are eligible for the sales tax holiday; defining the
term "veteran" for purposes of the sales tax holiday;
specifying documents that demonstrate proof of
military status; specifying reporting requirements of
retailers; authorizing certain retailers to elect not
to participate in the sales tax holiday; specifying
procedures for a retailer to opt out; authorizing the
Department of Revenue to adopt rules; repealing s. 1
of

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