Representative Avila offered the following:

**Amendment (with title amendment)**

Remove lines 193-583 and insert:

Section 5. Subsection (1) of section 624.51055, Florida Statutes, is amended to read:

624.51055 Credit for contributions to eligible nonprofit scholarship-funding organizations.—

(1) There is allowed a credit of 100 percent of an eligible contribution made to an eligible nonprofit scholarship-funding organization under s. 1002.395 against any tax due for a taxable year under s. 624.509(1) after deducting from such tax deductions for assessments made pursuant to s. 440.51; credits...
for taxes paid under ss. 175.101 and 185.08; credits for income taxes paid under chapter 220; and the credit allowed under s. 624.509(5), as such credit is limited by s. 624.509(6). An eligible contribution must be made to an eligible nonprofit scholarship-funding organization on or before the date the taxpayer is required to file a return pursuant to ss. 624.509 and 624.5092. An insurer claiming a credit against premium tax liability under this section shall not be required to pay any additional retaliatory tax levied pursuant to s. 624.5091 as a result of claiming such credit. Section 624.5091 does not limit such credit in any manner.

Section 6. Paragraph (b) of subsection (17) of section 1002.33, Florida Statutes, is amended to read:

1002.33 Charter schools.—

(17) FUNDING.—Students enrolled in a charter school, regardless of the sponsorship, shall be funded as if they are in a basic program or a special program, the same as students enrolled in other public schools in the school district. Funding for a charter lab school shall be as provided in s. 1002.32.

(b) The basis for the agreement for funding students enrolled in a charter school shall be the sum of the school district's operating funds from the Florida Education Finance Program as provided in s. 1011.62 and the General Appropriations Act, including gross state and local funds, discretionary lottery funds, and funds from the school district's current
operating discretionary millage levies authorized pursuant to s. 1011.71 levy; divided by total funded weighted full-time equivalent students in the school district; multiplied by the weighted full-time equivalent students for the charter school. Charter schools whose students or programs meet the eligibility criteria in law are entitled to their proportionate share of categorical program funds included in the total funds available in the Florida Education Finance Program by the Legislature, including transportation, the research-based reading allocation, and the Florida digital classrooms allocation. Total funding for each charter school shall be recalculated during the year to reflect the revised calculations under the Florida Education Finance Program by the state and the actual weighted full-time equivalent students reported by the charter school during the full-time equivalent student survey periods designated by the Commissioner of Education. For charter schools operated by a not-for-profit or municipal entity, any unrestricted current and capital assets identified in the charter school's annual financial audit may be used for other charter schools operated by the not-for-profit or municipal entity within the school district. Unrestricted current assets shall be used in accordance with s. 1011.62, and any unrestricted capital assets shall be used in accordance with s. 1013.62(2).

Section 7. Paragraphs (b) and (g) of subsection (5) of section 1002.395, Florida Statutes, are amended to read:
1002.395 Florida Tax Credit Scholarship Program.—

(5) SCHOLARSHIP FUNDING TAX CREDITS; LIMITATIONS.—

(b) A taxpayer may submit an application to the department for a tax credit or credits under one or more of s. 211.0251, s. 212.1831, s. 220.1875, s. 561.1211, or s. 624.51055.

1. The taxpayer shall specify in the application each tax for which the taxpayer requests a credit and the applicable taxable year for a credit under s. 220.1875 or s. 624.51055 or the applicable state fiscal year for a credit under s. 211.0251, s. 212.1831, or s. 561.1211. For purposes of s. 220.1875, a taxpayer may apply for a credit to be used for a prior taxable year before the date the taxpayer is required to file a return for that year pursuant to s. 220.222. For purposes of s. 624.51055, a taxpayer may apply for a credit to be used for a prior taxable year before the date the taxpayer is required to file a return for that prior taxable year pursuant to ss. 624.509 and 624.5092. The department shall approve tax credits on a first-come, first-served basis and must obtain the division's approval before approving a tax credit under s. 561.1211.

2. Within 10 days after approving or denying an application, the department shall provide a copy of its approval or denial letter to the eligible nonprofit scholarship-funding organization specified by the taxpayer in the application.
(g) For purposes of calculating the underpayment of estimated corporate income taxes pursuant to s. 220.34 and tax installment payments for taxes on insurance premiums or assessments under s. 624.5092, the final amount due is the amount after credits earned under s. 220.1875 or s. 624.51055 for contributions to eligible nonprofit scholarship-funding organizations are deducted.

1. For purposes of determining if a penalty or interest shall be imposed for underpayment of estimated corporate income tax pursuant to s. 220.34(2)(d)1., a taxpayer may, after earning a credit under s. 220.1875, reduce any estimated payment in that taxable year by the amount of the credit. This subparagraph applies to contributions made on or after July 1, 2014.

2. For purposes of determining if a penalty under s. 624.5092 shall be imposed, an insurer may, after earning a credit under s. 624.51055, for a taxable year, may reduce any the following installment payment for such taxable year of 27 percent of the amount of the net tax due as reported on the return for the preceding year under s. 624.5092(2)(b) by the amount of the credit. This subparagraph applies to contributions made on or after July 1, 2014.

Section 8. Subsection (9) of section 1011.71, Florida Statutes, is amended to read:

1011.71 District school tax.—
(9) In addition to the maximum millage levied under this section and the General Appropriations Act, a school district may levy, by local referendum or in a general election, additional millage for school operational purposes up to an amount that, when combined with nonvoted millage levied under this section, does not exceed the 10-mill limit established in s. 9(b), Art. VII of the State Constitution. Any such levy shall be for a maximum of 4 years and shall be counted as part of the 10-mill limit established in s. 9(b), Art. VII of the State Constitution. For the purpose of distributing taxes collected pursuant to this subsection, the term "school operational purposes" includes charter schools sponsored by a school district. Millage elections conducted under the authority granted pursuant to this section are subject to s. 1011.73.

Funds generated by such additional millage do not become a part of the calculation of the Florida Education Finance Program total potential funds in 2001-2002 or any subsequent year and must not be incorporated in the calculation of any hold-harmless or other component of the Florida Education Finance Program formula in any year. If an increase in required local effort, when added to existing millage levied under the 10-mill limit, would result in a combined millage in excess of the 10-mill limit, any millage levied pursuant to this subsection shall be considered to be required local effort to the extent that the district millage would otherwise exceed the 10-mill limit. Funds...
levied under this subsection shall be shared with charter
schools as provided in s. 1002.33(17), and used in a manner
consistent with the purposes of the levy.

Section 9. Disaster preparedness supplies; sales tax
holiday.—
(1) The tax levied under chapter 212, Florida Statutes,
may not be collected during the period from 12:01 a.m. on May
31, 2019, through 11:59 p.m. on June 6, 2019, on the sale of:
(a) A portable self-powered light source selling for $20
or less.
(b) A portable self-powered radio, two-way radio, or
weather-band radio selling for $50 or less.
(c) A tarpaulin or other flexible waterproof sheeting
selling for $50 or less.
(d) An item normally sold as, or generally advertised as,
a ground anchor system or tie-down kit selling for $50 or less.
(e) A gas or diesel fuel tank selling for $25 or less.
(f) A package of AA-cell, AAA-cell, C-cell, D-cell, 6-
volt, or 9-volt batteries, excluding automobile and boat
batteries, selling for $30 or less.
(g) A nonelectric food storage cooler selling for $30 or
less.
(h) A portable generator used to provide light or
communications or preserve food in the event of a power outage
selling for $750 or less.
(i) Reusable ice selling for $10 or less.

(2) The tax exemptions provided in this section do not apply to sales within a theme park or entertainment complex as defined in s. 509.013(9), Florida Statutes, within a public lodging establishment as defined in s. 509.013(4), Florida Statutes, or within an airport as defined in s. 330.27(2), Florida Statutes.

(3) This section shall take effect upon becoming law.

Section 10. Clothing, school supplies, and personal computers and personal computer-related accessories sales tax holiday.-

(1) The tax levied under chapter 212, Florida Statutes, may not be collected during the period from 12:01 a.m. on August 2, 2019, through 11:59 p.m. on August 4, 2019, on the retail sale of:

(a) Clothing, wallets, or bags, including handbags, backpacks, fanny packs, and diaper bags, but excluding briefcases, suitcases, and other garment bags, having a sales price of $60 or less per item. As used in this paragraph, the term "clothing" means:

1. Any article of wearing apparel intended to be worn on or about the human body, excluding watches, watchbands, jewelry, umbrellas, and handkerchiefs; and

2. All footwear, excluding skis, swim fins, roller blades, and skates.
(b) School supplies having a sales price of $15 or less per item. As used in this paragraph, the term "school supplies" means pens, pencils, erasers, crayons, notebooks, notebook paper, legal pads, binders, lunch boxes, construction paper, markers, folders, poster board, composition books, poster paper, scissors, cellophane tape, glue or paste, rulers, computer disks, flash drives, staplers and staples used to secure paper products, protractors, compasses, and calculators.

(2) The tax levied under chapter 212, Florida Statutes, may not be collected during the period from 12:01 a.m. on August 2, 2019, through 11:59 p.m. on August 4, 2019, on the first $1000 of the sales price of personal computers or personal computer-related accessories purchased for noncommercial home or personal use. For purposes of this subsection, the term:

(a) "Personal computers" includes electronic book readers, laptops, desktops, handhelds, tablets, or tower computers. The term does not include cellular telephones, video game consoles, digital media receivers, or devices that are not primarily designed to process data.

(b) "Personal computer-related accessories" includes keyboards, mice, personal digital assistants, monitors, other peripheral devices, modems, routers, and non-recreational software, regardless of whether the accessories are used in association with a personal computer base unit. The term does not include furniture or systems, devices, software, or

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peripherals that are designed or intended primarily for
recreational use. The term "monitor" does not include any device
that includes a television tuner.

(3) The tax exemptions provided in this section do not
apply to sales within a theme park or entertainment complex as
defined in s. 509.013(9), Florida Statutes, within a public
lodging establishment as defined in s. 509.013(4), Florida
Statutes, or within an airport as defined in s. 330.27(2),
Florida Statutes.

(4) The tax exemptions provided in this section may apply
at the option of a dealer if less than 5 percent of the dealer's
gross sales of tangible personal property in the prior calendar
year are comprised of items that would be exempt under this
section. If a qualifying dealer chooses not to participate in
the tax holiday, by August 1, 2019, the dealer must notify the
Department of Revenue in writing of its election to collect
sales tax during the holiday and must post a copy of that notice
in a conspicuous location at its place of business.

(5) Effective upon this act becoming a law, for the 2018-
2019 fiscal year, the sum of $237,000 in nonrecurring funds is
appropriated from the General Revenue Fund to the Department of
Revenue for the purpose of implementing this section. Funds
remaining unexpended or unencumbered from this appropriation as
of June 30, 2019, shall revert and be reappropriated for the
same purpose in the 2019-2020 fiscal year.
Section 11. For the 2019-2020 fiscal year, the sum of $91,319 in nonrecurring funds is appropriated from the General Revenue Fund to the Department of Revenue to implement the provisions of this act.

Section 12. The amendments made by this act to ss. 624.51055 and 1002.395, Florida Statutes, first apply to insurance premium taxable years beginning on or after January 1, 2019.

Section 13. The provisions of this act relating to ss. 1011.71 and 1002.33, Florida Statutes, amending and clarifying the use of certain voted discretionary operating millages levied by school districts, apply to revenues collected on or after July 1, 2019.

Section 14. The Department of Revenue may, and all conditions are deemed met to, adopt emergency rules pursuant to s. 120.54(4), Florida Statutes, to administer sections 9 and 10 of this act. This section shall take effect upon becoming law.

>Title Amendment

Remove lines 19-46 and insert:

hurricanes; amending s.