Representative Avila offered the following:

Amendment (with directory and title amendments)

Remove lines 219-362 and insert:

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,
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.

DIRECTORY AMENDMENT

Remove lines 181-183 and insert:

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

286319 - h7123-Avila1.docx
Published On: 4/15/2019 7:00:43 PM
Page 4 of 5
Amendment No. 1

TITLE AMENDMENT

Remove lines 22-25 and insert:

provisions to changes made by the act; amending s.