Senator Stargel moved the following:

**Senate Amendment to Amendment (176464) (with title amendment)**

Delete lines 267 – 689 and insert:

Section 13. 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.
12.1831, 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 14. The amendment made by this act to s. 1002.395,
Florida Statutes, first applies to insurance premium taxable
years beginning on or after January 1, 2019.

Section 15. 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) The Department of Revenue is authorized, and all conditions are deemed met, to adopt emergency rules pursuant to s. 120.54(4), Florida Statutes, for the purpose of implementing this section. Notwithstanding any other provision of law, emergency rules adopted pursuant to this subsection are effective for 6 months after adoption and may be renewed during the pendency of procedures to adopt permanent rules addressing the subject of the emergency rules.

Section 16. Clothing, school supplies, 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 6, 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 filler 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, staples 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 6, 2019, on the retail sale of personal computers or personal computer-related accessories having a sales price of $1,000 or less per item and purchased for noncommercial home or personal use. As used in 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 nonrecreational 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 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) The Department of Revenue is authorized, and all conditions are deemed met, to adopt emergency rules pursuant to s. 120.54(4), Florida Statutes, for the purpose of implementing this section. Notwithstanding any other provision of law,
emergency rules adopted pursuant to this subsection are effective for 6 months after adoption and may be renewed during the pendency of procedures to adopt permanent rules addressing the subject of the emergency rules.

(6) 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 17. Fencing materials used in agriculture.—

(1) The purchase of fencing materials used to replace or repair farm fences on land classified as agricultural under s. 193.461, Florida Statutes, is exempt from the tax imposed under chapter 212, Florida Statutes, during the period from October 10, 2018, through June 30, 2019, if the fencing materials will be or were used to replace or repair fences that were damaged as a direct result of the impact of Hurricane Michael. The exemption provided by this section is available only through a refund from the Department of Revenue of previously paid taxes.

(2) To receive a refund pursuant to this section, the owner of the fencing materials or the real property into which the fencing materials were incorporated must apply to the Department of Revenue by December 31, 2019. The refund application must include the following information:

(a) The name and address of the person claiming the refund.

(b) The address and assessment roll parcel number of the agricultural land in which the fencing materials were or will be
used.

(c) The sales invoice or other proof of purchase of the fencing materials, showing the amount of sales tax paid, the date of purchase, and the name and address of the dealer from whom the materials were purchased.

(d) An affidavit executed by the owner of the fencing materials or the real property into which the fencing materials were or will be incorporated, including a statement that the fencing materials were or will be used to replace or repair fencing damaged as a direct result of the impact of Hurricane Michael.

(3) A person furnishing a false affidavit to the Department of Revenue pursuant to subsection (2) is subject to the penalty set forth in s. 212.085, Florida Statutes, and as otherwise authorized by law.

(4) This section is deemed a revenue law for the purposes of ss. 213.05 and 213.06, Florida Statutes, and s. 72.011, Florida Statutes, applies to this section.

(5) This section operates retroactively to October 10, 2018.

(6) The Department of Revenue is authorized, and all conditions are deemed met, to adopt emergency rules pursuant to s. 120.54(4), Florida Statutes, for the purpose of implementing this section. Notwithstanding any other provision of law, emergency rules adopted pursuant to this subsection are effective for 6 months after adoption and may be renewed during the pendency of procedures to adopt permanent rules addressing the subject of the emergency rules.
nonresidential farm buildings damaged by Hurricane Michael.—

(1) Building materials used to replace or repair a nonresidential farm building damaged as a direct result of the impact of Hurricane Michael and purchased during the period from October 10, 2018, through June 30, 2019, are exempt from the tax imposed under chapter 212, Florida Statutes. The exemption provided by this section is available only through a refund of previously paid taxes.

(2) As used in this section, the term:

  (a) “Building materials” means tangible personal property that becomes a component part of a nonresidential farm building.

  (b) “Nonresidential farm building” has the same meaning as provided in s. 604.50, Florida Statutes.

(3) To receive a refund pursuant to this section, the owner of the building materials or of the real property into which the building materials will be or were incorporated must apply to the Department of Revenue by December 31, 2019. The refund application must include the following information:

  (a) The name and address of the person claiming the refund.

  (b) The address and assessment roll parcel number of the real property where the building materials were or will be used.

  (c) The sales invoice or other proof of purchase of the building materials, showing the amount of sales tax paid, the date of purchase, and the name and address of the dealer from whom the materials were purchased.

  (d) An affidavit executed by the owner of the building materials or the real property into which the building materials will be or were incorporated, including a statement that the building materials were or will be used to replace or repair the

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nonresidential farm building damaged as a direct result of the
impact of Hurricane Michael.

(4) A person furnishing a false affidavit to the Department
of Revenue pursuant to subsection (3) is subject to the penalty
set forth in s. 212.085, Florida Statutes, and as otherwise
provided by law.

(5) This section is deemed a revenue law for the purposes
of ss. 213.05 and 213.06, Florida Statutes, and s. 72.011,
Florida Statutes, applies to this section.

(6) This section operates retroactively to October 10,
2018.

(7) The Department of Revenue is authorized, and all
conditions are deemed met, to adopt emergency rules pursuant to
s. 120.54(4), Florida Statutes, for the purpose of implementing
this section. Notwithstanding any other provision of law,
emergency rules adopted pursuant to this subsection are
effective for 6 months after adoption and may be renewed during
the pendency of procedures to adopt permanent rules addressing
the subject of the emergency rules.

Section 19. Refund of fuel taxes used for agricultural
shipment or hurricane debris removal after Hurricane Michael.—

(1) Fuel purchased and used in this state during the period
from October 10, 2018, through June 30, 2019, which is or was
used in any motor vehicle driven or operated upon the public
highways of this state for agricultural shipment or hurricane
debris removal, is exempt from all state and county taxes
authorized or imposed under parts I and II of chapter 206,
Florida Statutes, excluding the taxes imposed under s.
206.41(1)(a) and (h), Florida Statutes. The exemption provided
by this section is available to the fuel purchaser in an amount equal to the fuel tax imposed on fuel that was purchased for agricultural shipment or hurricane debris removal during the period from October 10, 2018, through June 30, 2019. The exemption provided by this section is only available through a refund from the Department of Revenue.

(2) As used in this section, the term:

(a) “Agricultural processing or storage facility” means property used or useful in separating, cleaning, processing, converting, packaging, handling, storing, and other activities necessary to prepare crops, livestock, related products, and other products of agriculture, and includes nonfarm facilities that produce agricultural products, in whole or in part, through natural processes, animal husbandry, and apiaries.

(b) “Agricultural product” means the natural products of a farm, nursery, forest, grove, orchard, vineyard, garden, or apiary, including livestock as defined in s. 585.01(13), Florida Statutes.

(c) “Agricultural shipment” means the transport of any agricultural product from a farm, nursery, forest, grove, orchard, vineyard, garden, or apiary located in Okaloosa, Walton, Holmes, Washington, Bay, Jackson, Calhoun, Gulf, Gadsden, Liberty, Franklin, Leon, or Wakulla County to an agricultural processing or storage facility.

(d) “Fuel” means motor fuel or diesel fuel, as those terms are defined in ss. 206.01 and 206.86, Florida Statutes, respectively.

(e) “Fuel tax” means all state and county taxes authorized or imposed on fuel under chapter 206, Florida Statutes.
(f) “Hurricane debris removal” means the transport of Hurricane Michael debris from a farm, nursery, forest, grove, orchard, vineyard, or apiary located in Okaloosa, Walton, Holmes, Washington, Bay, Jackson, Calhoun, Gulf, Gadsden, Liberty, Franklin, Leon or Wakulla County.

(g) "Motor vehicle" and "public highways" have the same meanings as provided in s. 206.01, Florida Statutes.

(3) To receive a refund pursuant to this section, the fuel purchaser must apply to the Department of Revenue by December 31, 2019. The refund application must include the following information:

(a) The name and address of the person claiming the refund.

(b) The names and addresses of up to three owners of farms, nurseries, forests, groves, orchards, vineyards, gardens, or apiaries whose agricultural products were shipped or hurricane debris was removed by the person seeking the refund pursuant to this section.

(c) The sales invoice or other proof of purchase of the fuel, showing the number of gallons of fuel purchased, the type of fuel purchased, the date of purchase, and the name and place of business of the dealer from whom the fuel was purchased.

(d) The license number or other identification number of the motor vehicle that used the exempt fuel.

(e) An affidavit executed by the person seeking the refund pursuant to this section, including a statement that he or she purchased and used the fuel for which the refund is being claimed during the period from October 10, 2018, through June 30, 2019, for an agricultural shipment or hurricane debris removal.
(4) A person furnishing a false affidavit to the Department of Revenue pursuant to subsection (3) is subject to the penalty set forth in s. 206.11, Florida Statutes, and as otherwise provided by law.

(5) The tax imposed under s. 212.0501, Florida Statutes, does not apply to fuel that is exempt under this section and for which a fuel purchaser received a refund under this section.

(6) This section is deemed a revenue law for the purposes of ss. 213.05 and 213.06, Florida Statutes, and s. 72.011, Florida Statutes, applies to this section.

(7) This section operates retroactively to October 10, 2018.

(8) The Department of Revenue is authorized, and all conditions are deemed met, to adopt emergency rules pursuant to s. 120.54(4), Florida Statutes, for the purpose of implementing this section. Notwithstanding any other provision of law, emergency rules adopted pursuant to this subsection are effective for 6 months after adoption and may be renewed during the pendency of procedures to adopt permanent rules addressing the subject of the emergency rules.

During the pendency of procedures to adopt permanent rules addressing the subject of the emergency rules, the Department of Revenue is authorized, and all conditions are deemed met, to adopt emergency rules pursuant to s. 120.54(4), Florida Statutes, for the purpose of implementing this section. Notwithstanding any other provision of law, emergency rules adopted pursuant to this subsection are effective for 6 months after adoption and may be renewed during the pendency of procedures to adopt permanent rules addressing the subject of the emergency rules.

And the title is amended as follows:

Delete lines 748 – 809 and insert:

1002.395, F.S.; specifying that under the Florida Tax Credit Scholarship Program, a taxpayer may apply for a credit against the insurance premium tax to be used for a certain timeframe; revising an insurer’s
authority to reduce certain tax installment payments
for purposes of determining if a certain tax penalty
is imposed; providing applicability; providing sales
tax exemptions for certain disaster preparedness
supplies during a certain timeframe; specifying
locations where the exemptions do not apply;
authorizing the department to adopt emergency rules;
providing sales tax exemptions for certain clothing,
wallets, bags, school supplies, personal computers,
and personal computer-related accessories during a
certain timeframe; defining terms; specifying
locations where the exemptions do not apply;
authorizing certain dealers to opt out of
participating in the exemptions, subject to certain
conditions; authorizing the department to adopt
emergency rules; providing an appropriation; providing
a sales tax exemption for the purchase, within a
certain timeframe, of certain fencing materials used
to replace or repair fences damaged by Hurricane
Michael on agricultural lands; specifying that the
exemption is available only through a refund by the
department of previously paid taxes; specifying
requirements for applying for the refund; providing
penalties for furnishing a false affidavit; providing
construction and retroactive applicability;
authorizing the department to adopt emergency rules;
providing a sales tax exemption for the purchase,
within a certain timeframe, of building materials used
to replace or repair nonresidential farm buildings
damaged by Hurricane Michael; specifying that the exemption is available only through a refund by the department of previously paid taxes; defining the terms “building materials” and “nonresidential farm building”; specifying requirements for applying for the refund; providing penalties for furnishing a false affidavit; providing construction and retroactive applicability; authorizing the department to adopt emergency rules; providing an exemption from certain fuel taxes for fuel purchased, within a certain timeframe, for use for agricultural shipment or hurricane debris removal after Hurricane Michael; specifying that the exemption is available only through a refund by the department; defining terms; specifying requirements for applying for the refund; providing penalties for furnishing a false affidavit; providing applicability and construction; providing for retroactive operation; authorizing the department to adopt emergency rules; providing an appropriation;