

THE FLORIDA SENATE
2015-A SUMMARY OF LEGISLATION PASSED
Committee on Appropriations

HB 33-A — Taxation

by Finance and Tax Committee; and Rep. Gaetz and others

The bill (Chapter 2015-221, L.O.F.) contains the following provisions:

- Reduces the communications services tax (CST) rate by 1.73 percentage points.
- Provides a 10-day “back-to-school” sales tax holiday.
- Exempts purchases of college textbooks from the sales tax beginning July 1, 2015, to June 30, 2016.
- Allows school support organizations to sell food, drink, and related supplies tax free by paying sales tax when they buy the items.
- Provides a sales tax exemption for motor vehicles imported by active members of the United States military or their spouses for vehicles purchased and used for six months or more in a foreign country.
- Exempts admissions to and membership fees for gun clubs from the sales tax.
- Extends the Community Contribution Tax Credit from June 30, 2016, to June 30, 2018, and increases the annual credit limit from \$21.9 million to \$24.9 million for those two years.
- Increases the annual limit on the Research and Development Corporate Tax Credit to \$23 million for 2016, limits the credit to certain qualified target industries, and changes the distribution to qualifying applicants from first-come, first-served to pro rata.
- Increases the amount of tax credits available for Brownfield rehabilitation from \$5 million to \$21.6 million for Fiscal Year 2015-2016.
- Expands the definition of a subdivision’s “common elements” to include property located within the same county and used for at least 10 years exclusively for the benefit of lot owners within the subdivision. The effect of this is to apportion the value of property to the subdivision’s parcels for property tax purposes.
- Limits the amount of sales tax collected on each repair of a boat in this state to \$60,000.
- Provides that a business that entered into a contract with the Department of Economic Opportunity for various economic development programs between January 1, 2012, and July 1, 2015, for a project located in an area designated as an enterprise zone as of May 1, 2015, may receive enterprise zone tax benefits during the period from January 1, 2016, through December 31, 2018.
- Creates a permanent tax exemption for the portion of title insurance premiums retained by a title insurance agent or agency, if title insurance companies add at least 600 new employees by July 1, 2017.
- Provides a tax exemption for aviation fuel used for flight training purposes by certain educational institutions.
- Exempts aquacultural products and feed for aquacultural products from sales tax.
- Expands the farm equipment sales tax exemption to include storage equipment, irrigation equipment, parts and repairs, trailers, and plant stakes.
- Clarifies statutory language relating to the sales tax exemption for college meal plans.

- Authorizes CST dealers to report taxes on a month-long period other than a calendar month.
- Authorizes CST dealers to retain a collection allowance in proportion to the amount of tax remitted timely.
- Makes appropriations to the Department of Revenue for administration of certain sections of the bill.
- Authorizes the Department of Revenue to adopt emergency rules to implement certain provisions.

These provisions were approved by the Governor and take effect July 1, 2015, except where otherwise provided.

Vote: Senate 34-2; House 91-2