Committee on Military and Veterans Affairs, Space, and Domestic Security

SB 100 — Taxes and Fees for Veterans and Low Income Persons

by Senator Steube

The bill creates an exemption from local business taxes for the following individuals:

- Honorably discharged veterans and their spouses;
- Unremarried surviving spouses of honorably discharged veterans;
- Active duty military servicemembers' spouses who relocate to the county or municipality pursuant to a permanent change of station order;
- Low-income individuals receiving public assistance, as defined in s. 403.2554, F.S.; and
- Low-income individuals with a household income less than 130 percent of the federal poverty level based on the current year's federal poverty guidelines.

To receive the exemption, an individual must complete and sign, under penalty of perjury, a Request for Fee Exemption, furnished by the local governing authority, and provide written documentation in support of the request for the exemption.

The bill allows any municipality that imposes a business tax on merchants measured by gross receipts from the sale of merchandise, services, or both, to continue imposing such tax. As authorized in the bill, a municipality may change, by ordinance, the definition of the term "merchant," which may allow a municipality to grant an exemption to an eligible individual, if the governing body chooses to do so.

Additionally, the bill eliminates the $1 and $2 fee a veteran must pay to have the word "Veteran" displayed on an identification card or driver license issued by the Department of Highway Safety and Motor Vehicles (DHSMV). The bill also expands the forms of identification a veteran may present to the DHSMV to obtain the "Veteran" designation on an identification card or driver license.

Lastly, the bill prohibits tax collectors from charging a veteran the $6.25 service fee for driver license services rendered pursuant to ch. 322, F.S., upon presentation of specified documentation proving an individual is a veteran.

If approved by the Governor, these provisions take effect July 1, 2018.
Vote: Senate 38-0; House 117-0