

**The Florida Senate**  
**COMMITTEE MEETING EXPANDED AGENDA**

**FINANCE AND TAX**  
**Senator Gainer, Chair**  
**Senator Gruters, Vice Chair**

**MEETING DATE:** Thursday, February 13, 2020

**TIME:** 12:30—2:00 p.m.

**PLACE:** James E. "Jim" King, Jr. Committee Room, 401 Senate Building

**MEMBERS:** Senator Gainer, Chair; Senator Gruters, Vice Chair; Senators Baxley, Bracy, Bradley, Pizzo, Powell, and Stargel

TAB	BILL NO. and INTRODUCER	BILL DESCRIPTION and SENATE COMMITTEE ACTIONS	COMMITTEE ACTION
1	<b>SB 126</b> Gruters (Similar H 159)	Sales and Use Tax; Revising the definition of the term "retail sale"; renaming the term "mail order sale" to "remote sale" and revising the definition; revising conditions under which certain dealers are subject to sales tax levies and collection; providing that certain marketplace providers are subject to registration, collection, and remittance requirements for sales taxes, etc.  CM 10/15/2019 Favorable FT 02/13/2020 Favorable AP	Favorable Yeas 8 Nays 0
2	<b>SJR 146</b> Brandes (Identical HJR 369, Compare H 371, H 671, Linked CS/S 148)	Homestead Property Tax Assessments/Increased Portability Period; Proposing amendments to the State Constitution to increase the period of time during which the accrued benefit from specified limitations on homestead property tax assessments may be transferred from a prior homestead to a new homestead, and to provide an effective date, etc.  CA 11/04/2019 Favorable FT 02/13/2020 Favorable AP	Favorable Yeas 7 Nays 1
3	<b>CS/SB 148</b> Community Affairs / Brandes (Identical H 371, Compare HJR 369, Linked SJR 146)	Limitations on Homestead Assessments; Revising the timeframe during which the accrued benefit from specified limitations on homestead property tax assessments may be transferred from a prior homestead to a new homestead; revising the timeframe during which an owner of homestead property significantly damaged or destroyed by a named tropical storm or hurricane must establish a new homestead to make a certain election, etc.  CA 11/04/2019 Fav/CS FT 02/13/2020 Favorable AP	Favorable Yeas 7 Nays 1

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4	<b>SB 508</b> Baxley (Identical H 429)	Sales Tax Absorption; Authorizing dealers, subject to specified conditions, to advertise or hold out to the public that they will absorb all or part of the sales and use tax on taxable transactions, or refund any part thereof to the purchaser; revising a criminal penalty; providing that certain persons who unlawfully fail to remit absorbed sales taxes commit theft of state funds, etc.  CM 11/12/2019 Favorable FT 02/13/2020 Fav/CS AP	Fav/CS Yeas 6 Nays 0
5	<b>CS/SB 514</b> Community Affairs / Gruters (Similar CS/H 223)	Homestead Exemptions; Providing that a person or family unit receiving or claiming the benefit of certain ad valorem tax exemptions or tax credits in another state is entitled to the homestead exemption in this state if the person or family unit demonstrates certain conditions to the property appraiser; providing that homestead exemption forms prescribed by the Department of Revenue may include taxpayer information relating to such ad valorem tax exemptions or tax credits in another state, etc.  CA 01/21/2020 Fav/CS FT 02/13/2020 Favorable AP	Favorable Yeas 8 Nays 0
6	<b>SB 524</b> Gruters	Sales Tax Holiday for Disaster Preparedness Supplies; Providing exemptions from the sales and use tax for specified disaster preparedness supplies during a specified timeframe; providing applicability for certain exemptions; specifying locations where the exemptions do not apply, etc.  CM 11/12/2019 Favorable FT 02/13/2020 Fav/CS AP	Fav/CS Yeas 8 Nays 0
7	<b>CS/SB 542</b> Commerce and Tourism / Perry	Back-to-school Sales Tax Holiday; Providing exemptions from the sales and use tax on the retail sale of certain clothing, wallets, bags, school supplies, personal computers, and personal computer-related accessories during a specified timeframe; specifying locations where the exemptions do not apply; authorizing certain dealers to opt out of participating in the tax holiday, subject to certain requirements, etc.  CM 11/12/2019 Fav/CS FT 02/13/2020 Favorable AP	Favorable Yeas 8 Nays 0

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8	<b>CS/SB 1074</b> Military and Veterans Affairs and Space / Wright (Identical H 879, Compare HJR 877, Linked SJR 1076)	Surviving Spouse Ad Valorem Tax Reduction; Authorizing the surviving spouses of certain permanently disabled veterans to carry over a certain discount on ad valorem taxes on homestead property under specified conditions; authorizing the discount to be transferred to another permanent residence under specified conditions; authorizing the Department of Revenue to adopt emergency rules, etc.  MS 01/22/2020 Fav/CS FT 02/13/2020 Favorable AP	Favorable Yeas 7 Nays 0
9	<b>SJR 1076</b> Wright (Identical HJR 877, Compare H 879, H 881, Linked CS/S 1074, CS/S 1078)	Surviving Spouse Ad Valorem Tax Reduction; Proposing amendments to the State Constitution to provide for the carryover of the homestead property tax discount for certain veterans with permanent combat-related disabilities to a veteran's surviving spouse if certain criteria are met, to authorize the transfer of the discount to a surviving spouse's new homestead property if certain criteria are met, and to provide an effective date, etc.  MS 01/22/2020 Favorable FT 02/13/2020 Favorable AP	Favorable Yeas 7 Nays 0
10	<b>CS/SB 1394</b> Innovation, Industry, and Technology / Simmons (Compare S 694, Linked CS/CS/S 810)	Fees/Tobacco Products; Expanding the definition of the term "tobacco products" to include vapor- generating electronic devices and components, parts, and accessories of such devices and to include substances that may be aerosolized or vaporized by such devices; defining the term "vapor-generating electronic device", etc.  IT 02/03/2020 Fav/CS FT 02/13/2020 Favorable AP	Favorable Yeas 6 Nays 0

Other Related Meeting Documents