

Bill No. CS for SB 2218

Amendment No. ____ Barcode 194402

CHAMBER ACTION

Senate

House

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Senator Wasserman Schultz moved the following amendment:

Senate Amendment (with title amendment)

On page 23, line 10, through page 24, line 4, delete those lines

and insert: the Local Government Half-cent Sales Tax Clearing Trust Fund. Such election must be made with the timely filing of a return and cannot be rescinded once made. When a dealer who makes such election files a delinquent return, underpays the tax, or files an incomplete return, the amount deposited into the Local Government Half-cent Sales Tax Clearing Trust Fund shall be the collection allowance remaining after resolution of liability for all of the tax, interest, and penalty due on that return or underpayment of tax. The provisions of this paragraph shall not apply to s. 212.0305 and to any other tax, fee, or levy that is administered, collected, and enforced pursuant to the procedures under chapter 212.

Section 11. Notwithstanding the provisions of chapter 120, Florida Statutes, to the contrary, the Department of

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1 Revenue may adopt rules to carry out the amendments made by
2 this act to section 212.12, Florida Statutes.

3 Section 12. The initial proceeds in the amount of
4 \$244,000 will be retained in the General Revenue Fund. Amounts
5 reported above the \$244,000 will be transferred on a monthly
6 basis into the Local Government Half-cent Sales Tax Clearing
7 Trust Fund. Money attributed to the dealer collection
8 allowance will be earmarked for distribution to the county
9 school board for the county in which the sales tax dealer is
10 located. The Department of Revenue will distribute these
11 proceeds monthly. In the month the revenues attributed to this
12 program exceeds the appropriated sum of \$244,000, such revenue
13 will be distributed to the respective county school boards in
14 proportion to the revenue attributed to this program in that
15 period.

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17 (Redesignate subsequent sections.)

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20 ===== T I T L E A M E N D M E N T =====

21 And the title is amended as follows:

22 On page 2, line 15, delete that line

23
24 and insert:

25 Local Government Half-cent Sales Tax Clearing
26 Trust Fund; providing

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