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LEGISLATIVE ACTION

Senate	.	House
Comm: RE	.	
04/25/2014	.	
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The Committee on Appropriations (Ring) recommended the following:

1           **Senate Amendment to Amendment (477076) (with title**  
2 **amendment)**

3  
4           Between lines 98 and 99  
5 insert:

6           Section 5. Subsections (4) and (5) of section 205.0535,  
7 Florida Statutes, are amended to read:

8           205.0535 Reclassification and rate structure revisions.—

9           (4) After the conditions specified in subsections (2) and  
10 (3) are met, municipalities and counties may, every other year



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11 thereafter, increase or decrease by ordinance the rates of  
12 business taxes by up to 5 percent. However, an increase must,  
13 ~~however, may not~~ be enacted by at least ~~less than~~ a majority  
14 plus one vote of the governing body.

15 (5) ~~Nothing in~~ This chapter ~~does not~~ ~~shall be construed to~~  
16 prohibit a municipality or county from decreasing or repealing  
17 any business tax authorized under this chapter. By majority  
18 vote, the governing body of a county or municipality may adopt  
19 an ordinance repealing a local business tax or establishing new  
20 rates that decrease local business taxes and do not result in an  
21 increase in local business taxes for a taxpayer. Such ordinances  
22 are not subject to subsections (2) and (3).

23 (6) ~~(5)~~ A receipt may not be issued unless the federal  
24 employer identification number or social security number is  
25 obtained from the person to be taxed.

26  
27 ===== T I T L E A M E N D M E N T =====

28 And the title is amended as follows:

29 Delete line 387

30 and insert:

31 the communications services tax; amending s. 205.0535,  
32 F.S.; providing that a county or municipality may  
33 repeal or reduce a local business tax by majority  
34 vote; amending s. 212.20,