

25 (1) An individual is entitled to an exemption from a
26 business tax and any fees imposed under this chapter if the
27 individual:

28 (a) Is a veteran of the United States Armed Forces who was
29 honorably discharged upon separation from service, or such
30 person's spouse;

31 (b) Is the unremarried surviving spouse of a veteran of
32 the United States Armed Forces, provided the veteran received an
33 honorable discharge upon separation from service;

34 (c) Is the spouse of an active duty military servicemember
35 who has relocated to the county or municipality pursuant to a
36 permanent change of station order;

37 (d) Is receiving public assistance, as defined in s.
38 409.2554; or

39 (e) Has a household income below 130 percent of the
40 federal poverty level based on the current year's federal
41 poverty guidelines.

42 (2) An individual must complete and sign, under penalty of
43 perjury, a Request for Fee Exemption to be furnished by the
44 local governing authority and provide written documentation in
45 support of his or her request for an exemption under subsection
46 (1).

47 (3) If an exempt individual owns a majority interest in a
48 business with fewer than 100 employees, the business is exempt.

49 Section 2. Section 205.171, Florida Statutes, is repealed.

50 Section 3. Notwithstanding the provisions of this act, any
51 municipality that imposes a business tax on merchants measured
52 by gross receipts from the sale of merchandise or services, or
53 both, is hereby authorized to continue to impose such tax and to
54 change, by ordinance, the definition of "merchant," but not the
55 rate of the tax measured by gross sales.

56 Section 4. This act shall take effect July 1, 2017.