Representative Boyd offered the following:

**Amendment (with directory and title amendments)**

Between lines 888 and 889, insert:

(6) EXEMPTIONS; POLITICAL SUBDIVISIONS.—

(d) For purposes of paragraph (a), the phrase "when payment is made directly to the dealer by the governmental entity" includes situations in which an entity under contract with a municipality to maintain and operate a municipally owned golf course pays for a purchase or lease for the operation or maintenance of that golf course using the golf course revenues or other funds provided by the municipality for use by that
entity. This paragraph applies to a municipally owned golf course that is:

1. Located in a county with a population of at least 2 million residents.

2. The site upon which youth education programs are delivered on an ongoing basis by a nonprofit organization that is exempt from federal income tax under s. 501(c)(3) of the Internal Revenue Code.

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**DIRECTORY AMENDMENT**

Remove line 591 and insert:

Statutes, are amended, paragraph (d) is added to subsection (6), paragraphs (ooo) and (ppp) are added to

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**TITLE AMENDMENT**

Remove line 59 and insert:

community contribution tax credit program; specifying criteria under which certain entities that operate a municipally owned golf course may receive a tax exemption when making payments to a dealer; providing