Representative McGhee offered the following:

**Amendment to Amendment (945880) (with title amendment)**

Between lines 1979 and 1980 of the amendment, insert:

Section 53. Sales tax holiday for veterans of the United States Armed Forces.—

(1) The tax levied under chapter 212, Florida Statutes, may not be collected from a veteran, as defined in subsection (2), during the period from 12:01 a.m. on November 11 through 11:59 p.m. on November 12, annually, beginning in 2018, on the retail sale, as defined in s. 212.02(14), Florida Statutes, of clothing with a sales price of $60 or less per item. As used in this paragraph, the term "clothing" means:
(a) Any article of wearing apparel intended to be worn on or about the human body, excluding watches, watchbands, jewelry, umbrellas, and handkerchiefs.

(b) All footwear, excluding skis, swim fins, roller blades, and skates.

(2) Notwithstanding any action by the United States Department of Veterans Affairs relating to dishonorable discharges, the term "veteran" means a person who served in the active military, naval, or air service who was honorably discharged or released or who later received an upgraded honorable discharge or release. To be eligible for the sales tax holiday, a veteran must show proof of military status at the time he or she purchases the eligible items. The veteran may show proof of military status by presenting his or her:

(a) DD Form 2, Uniformed Services Identification Card, issued by the United States Department of Defense;

(b) DD Form 2765, Uniformed Services Identification and Privilege Card, issued by the United States Department of Defense;

(c) DD Form 214, displaying the term "Honorable," issued by the United States Department of Defense;

(d) Veteran identification card, identifying the veteran as having a 100-percent disability, issued by the Department of Veterans' Affairs under s. 295.17, Florida Statutes;
(e) Valid driver license or identification card, displaying the letter "V" or the term "Veteran," issued by the Department of Highway Safety and Motor Vehicles; or

(f) Any other proof of veteran status issued by the Department of Highway Safety and Motor Vehicles.

(3) A retailer making tax-exempt sales under this section shall report to the Department of Revenue the amount of its gross sales on the retailer's sales and use tax return.

(4) The tax exemptions provided in this section apply at the option of a retailer if less than 5 percent of the retailer's gross sales of tangible personal property in the prior calendar year are comprised of items that would be exempt under this section. If a qualifying retailer chooses not to participate in the sales tax holiday, by August 1, annually, the retailer must notify the Department of Revenue in writing of its election to collect sales tax during the holiday and must post a copy of that notice in a conspicuous location at its place of business.

(5) The Department of Revenue may, and all conditions are deemed met to, adopt rules pursuant to the authority granted under s. 212.18(2), Florida Statutes, including emergency rules under s. 120.54(4), Florida Statutes, to administer this section.
T I T L E  A M E N D M E N T

Remove line 2187 of the amendment and insert:

rules; providing an appropriation; creating an annual
sales tax holiday for veterans; specifying items that
are eligible for the sales tax holiday; defining the
term "veteran" for purposes of the sales tax holiday;
specifying documents that demonstrate proof of
military status; specifying reporting requirements of
retailers; authorizing certain retailers to elect not
to participate in the sales tax holiday; specifying
procedures for a retailer to opt out; authorizing the
Department of Revenue to adopt rules; repealing s. 1
of