

The Florida Senate  
**HOUSE MESSAGE SUMMARY**

---

Prepared By: The Professional Staff of the Committee on Military and Veterans Affairs, Space, and Domestic Security

---

[2018s00100.hms]

BILL: SB 100  
INTRODUCER: Senator Steube  
SUBJECT: Identification Card and Driver License Fees for Veterans  
DATE: March 8, 2018

---

**I. Amendments Contained in Message:**

**House Amendment 1 – 583351** (body with title)

**II. Summary of Amendments Contained in Message:**

**House Amendment 1** is a delete-all amendment that makes SB 100 identical to CS/HB 603. The amendment maintains the substance of SB 100 and adds provisions from CS/HB 603 relating to local business taxes. Such provisions in CS/HB 603 are similar to those in SB 910.

The amendment provides an exemption to the local business tax, authorized in ch. 205, F.S., for:

- Honorably discharged veterans and their spouses;
- Unremarried surviving spouses of honorably discharged veterans;
- Active duty military servicemembers' spouses who relocate to the county or municipality pursuant to a permanent change of station order;
- Low-income individuals receiving public assistance, as defined in s. 403.2554, F.S.; and
- Low-income individuals with a household income less than 130 percent of the federal poverty level based on the current year's federal poverty guidelines.

If an exempt individual owns a majority interest in a business with fewer than 100 employees, the business is exempt from the local business tax. In order to be entitled to the exemption, an individual must complete and sign, under penalty of perjury, a Request for Fee Exemption, furnished by the local governing authority, and provide written documentation in support of his or her request.

The amendment provides that any municipality that imposes a business tax on the gross sales of all retail and wholesale merchants within the municipal jurisdiction may continue to impose such tax. The exemptions provided in the amendment therefore do not apply within a municipality levying such tax. However, the amendment allows a municipality to change, by ordinance, the definition of the term "merchant," presumably to grant such exemption if a municipality's governing body chooses to do so. The municipality may not revise the rate of the tax measured by gross sales.

The amendment also repeals s. 205.171, F.S., which provides an exemption of \$50 toward the local business tax for honorably discharged wartime veterans who are also disabled from performing manual labor, as well as the unremarried surviving spouse of such veteran.

The local business tax exemption provided in the amendment is expected to have a recurring negative \$19.1 million impact on local government revenues for fiscal year 2018-2019, increasing to a negative \$22 million impact for fiscal year 2022-2023.

The mandates provision of Art. VII, s. 18 of the Florida Constitution, may apply because the amendment reduces local government authority to raise revenue by exempting certain persons from the local business tax. If the amendment is adopted, the bill may qualify as a mandate, requiring a two-thirds vote of the membership of each chamber of the Legislature.

The amendment changes the title of the bill from “Identification Card and Driver License Fees for Veterans” to “Taxes and Fees for Veterans and Low-income Persons.”