Representative Jenne offered the following:

**Substitute Amendment for Amendment (842287) (with title amendment)**

Between lines 2830 and 2831, insert:

Section 51. Tax on firearms and ammunition.—

Notwithstanding any law to the contrary, there is imposed a tax upon the sale of ammunition in this state at the rate of one cent per piece of ammunition and a tax of 1 percent of the sales price of each firearm sold in the state. Revenue generated and collected under the tax imposed by this section shall be used to provide a grant of $500 to each teacher who qualifies for the Coach Aaron Feis Guardian Program but declines to participate in...
the program. The funds shall be used only for the purchase of school supplies. The funds shall be provided to the teacher by direct deposit. The teacher shall supply his or her principal with receipts to verify that the funds were only spent for purposes authorized under this section. Funds left unspent in a teacher's account at the end of the school year shall be returned to the General Revenue Fund of the state. The Department of Revenue shall adopt rules to establish procedures for the collection of the taxes under this section. The department of Education shall adopt rules concerning the distribution of funds from the taxes to teachers, proper expenditure of the funds, and return of any unspent funds.

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Title Amendment

Remove line 296 and insert:

made to s. 836.10, F.S.; imposing a tax on firearms and ammunition; providing for the distribution of funds to teachers for specified purposes; requiring rulemaking; providing appropriations;