

By Senator Garcia

36-00924A-18

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1 A bill to be entitled
2 An act relating to local business taxes; creating s.
3 205.055, F.S.; providing an exemption from business
4 taxes and fees for certain veterans, spouses and
5 unremarried surviving spouses of such veterans,
6 spouses of certain active duty military
7 servicemembers, specified low-income individuals, and
8 certain businesses in which a majority interest is
9 owned by exempt individuals; providing requirements
10 for requesting the exemption; repealing s. 205.171,
11 F.S., relating to exemptions allowed for disabled
12 veterans of any war or their unremarried spouses;
13 providing an effective date.

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15 Be It Enacted by the Legislature of the State of Florida:

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17 Section 1. Section 205.055, Florida Statutes, is created to
18 read:

19 205.055 Exemptions; veterans, spouses of veterans and
20 certain servicemembers, and low-income individuals.-

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

24 (a) Is a veteran of the United States Armed Forces who was
25 honorably discharged upon separation from service or is such
26 veteran's spouse;

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

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

33 (d) Is receiving public assistance, as defined in s.
34 409.2554; or

35 (e) Has a household income below 130 percent of the federal
36 poverty level based on the current year's federal poverty
37 guidelines.

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

43 (3) If an exempt individual owns a majority interest in a
44 business with fewer than 25 employees, the business is exempt.

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 Section 205.171, Florida Statutes, is repealed.

46 Section 3. This act shall take effect July 1, 2018.