

Amendment No. 1

COMMITTEE/SUBCOMMITTEE ACTION

ADOPTED	<u> </u>	(Y/N)
ADOPTED AS AMENDED	<u> </u>	(Y/N)
ADOPTED W/O OBJECTION	<u> </u>	(Y/N)
FAILED TO ADOPT	<u> </u>	(Y/N)
WITHDRAWN	<u> </u>	(Y/N)
OTHER	<u> </u>	

1 Committee/Subcommittee hearing bill: Ways & Means Committee
2 Representative Gossett-Seidman offered the following:

Amendment (with title amendment)

Remove lines 41-60 and insert:

1. As used in this paragraph, the term:

7 a. "Private investigation services" has the same meaning
8 as the term "private investigation" as defined in s.
9 493.6101(17).

10 b. "Small private investigative agency" means a private
11 investigator licensed under s. 493.6201 which:

12 (I) Employs three or fewer full-time or part-time
13 employees, including those performing services pursuant to an
14 employee leasing arrangement as defined in s. 468.520(4), in
15 total; and

16 (II) During the previous calendar year, performed private

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17 investigation services otherwise taxable under this chapter in
18 which the charges for the services performed were less than
19 \$150,000 for all its businesses related through common
20 ownership.

21 2. The sale of private investigation services by a small
22 private investigative agency to a client is exempt from the tax
23 imposed by this chapter.

24 3. The exemption provided by this paragraph may not apply
25 in the first calendar year a small private investigative agency
26 conducts sales of private investigation services taxable under
27 this chapter.

28 Section 2. (1) The Department of Revenue may, and all
29 conditions are deemed met to, adopt emergency rules pursuant to
30 s. 120.54(4), Florida Statutes, for the purpose of implementing
31 the amendment made by this act to s. 212.08, Florida Statutes.

32 (2) Notwithstanding any other law, emergency rules adopted
33 pursuant to this section are effective for 6 months after
34

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36 **T I T L E A M E N D M E N T**

37 Remove lines 4-8 and insert:
38 providing definitions; providing an exemption from the
39 state tax on sales, use, and other transactions for
40 investigative services provided by a small private

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41 | investigative agency; providing an exception;
42 | authorizing the Department of Revenue to adopt