



Finance and Tax Committee

Wednesday, February 3, 2016

11:30 a.m. – 2:30 p.m.

Morris Hall

ACTION PACKET

COMMITTEE MEETING REPORT

Finance & Tax Committee

2/3/2016 11:30:00AM

Location: Morris Hall (17 HOB)

Summary:

Finance & Tax Committee

Wednesday February 03, 2016 11:30 am

HB 501	Favorable	Yeas: 14	Nays: 0
CS/HB 627	Favorable	Yeas: 13	Nays: 0
CS/HB 785	Favorable With Committee Substitute	Yeas: 14	Nays: 2
CS/HB 791	Favorable	Yeas: 13	Nays: 2
CS/HB 895	Favorable	Yeas: 16	Nays: 0
HB 1039	Favorable	Yeas: 16	Nays: 0
CS/HB 1071	Favorable	Yeas: 15	Nays: 0
HB 1201	Favorable	Yeas: 15	Nays: 0
PCB FTC 16-04	Favorable With Amendment(s)	Yeas: 11	Nays: 0
PCS for HB 775	Favorable	Yeas: 13	Nays: 0

Committee meeting was reported out: Wednesday, February 03, 2016 4:36:08PM

COMMITTEE MEETING REPORT

Finance & Tax Committee

2/3/2016 11:30:00AM

Location: Morris Hall (17 HOB)

Attendance:

	<i>Present</i>	<i>Absent</i>	<i>Excused</i>
Matt Gaetz (Chair)	X		
Frank Artilles	X		
Lori Berman			X
Randolph Bracy	X		
Jason Brodeur	X		
Matt Caldwell	X		
Robert Cortes	X		
Jay Fant	X		
Jared Moskowitz	X		
Ray Rodrigues	X		
José Rodríguez	X		
Hazelle Rogers	X		
Richard Stark	X		
Jennifer Sullivan	X		
John Tobia	X		
Jay Trumbull	X		
Charles Van Zant	X		
Ritch Workman			X
Totals:	16	0	2

Committee meeting was reported out: Wednesday, February 03, 2016 4:36:08PM

COMMITTEE MEETING REPORT

Finance & Tax Committee

2/3/2016 11:30:00AM

Location: Morris Hall (17 HOB)

HB 501 : Conservation Easements

Favorable

	<i>Yea</i>	<i>Nay</i>	<i>No Vote</i>	<i>Absentee Yea</i>	<i>Absentee Nay</i>
Frank Artiles	X				
Lori Berman				X	
Randolph Bracy	X				
Jason Brodeur	X				
Matt Caldwell	X				
Robert Cortes	X				
Jay Fant	X				
Jared Moskowitz			X		
Ray Rodrigues	X				
José Rodríguez	X				
Hazelle Rogers	X				
Richard Stark	X				
Jennifer Sullivan	X				
John Tobia	X				
Jay Trumbull	X				
Charles Van Zant	X				
Ritch Workman			X		
Matt Gaetz (Chair)			X		
Total Yeas: 14		Total Nays: 0			

Committee meeting was reported out: Wednesday, February 03, 2016 4:36:08PM

COMMITTEE MEETING REPORT

Finance & Tax Committee

2/3/2016 11:30:00AM

Location: Morris Hall (17 HOB)

CS/HB 627 : Community Contribution Tax Credits

Favorable

	<i>Yea</i>	<i>Nay</i>	<i>No Vote</i>	<i>Absentee Yea</i>	<i>Absentee Nay</i>
Frank Artiles	X				
Lori Berman				X	
Randolph Bracy	X				
Jason Brodeur	X				
Matt Caldwell	X				
Robert Cortes	X				
Jay Fant	X				
Jared Moskowitz			X		
Ray Rodrigues	X				
José Rodríguez	X				
Hazelle Rogers	X				
Richard Stark			X		
Jennifer Sullivan	X				
John Tobia	X				
Jay Trumbull	X				
Charles Van Zant	X				
Ritch Workman			X		
Matt Gaetz (Chair)			X		
Total Yeas: 13		Total Nays: 0			

Appearances:

Kelly Mallette (Lobbyist) - Proponent
Offerdahl's Hand Off Foundation
104 West Jefferson Street
Tallahassee FL 32301
Phone: 850-224-3427

Committee meeting was reported out: Wednesday, February 03, 2016 4:36:08PM

COMMITTEE MEETING REPORT

Finance & Tax Committee

2/3/2016 11:30:00AM

Location: Morris Hall (17 HOB)

CS/HB 785 : St. Lucie County Fire District, St. Lucie County

Favorable With Committee Substitute

	Yea	Nay	No Vote	Absentee Yea	Absentee Nay
Frank Artiles	X				
Lori Berman				X	
Randolph Bracy	X				
Jason Brodeur	X				
Matt Caldwell	X				
Robert Cortes	X				
Jay Fant	X				
Jared Moskowitz	X				
Ray Rodrigues	X				
José Rodriguez	X				
Hazelle Rogers	X				
Richard Stark	X				
Jennifer Sullivan	X				
John Tobia		X			
Jay Trumbull	X				
Charles Van Zant		X			
Ritch Workman			X		
Matt Gaetz (Chair)	X				
Total Yeas: 14		Total Nays: 2			

Appearances:

Pete Viallasuso - Proponent
 St. Lucie Local 133 Professional Firefighters/Paramedics
 Firefighter/Medic
 580 NW Haven Street
 Port Saint Lucie FL 34983
 Phone: 772-285-3414

Doug Watler - Waive In Support
 Florida Professional Firefighters
 Firefighter
 345 West Madison Street
 Tallahassee FL 32399
 Phone: 561-488+1403

Mark A. Boston - Proponent
 579 Nettles Boulevard
 Jenson Beach FL 34957

Committee meeting was reported out: Wednesday, February 03, 2016 4:36:08PM

COMMITTEE/SUBCOMMITTEE AMENDMENT

Bill No. CS/HB 785 (2016)

Amendment No. 1

COMMITTEE/SUBCOMMITTEE ACTION

ADOPTED	—	(Y/N)
ADOPTED AS AMENDED	—	(Y/N)
ADOPTED W/O OBJECTION	<input checked="" type="checkbox"/>	(Y/N)
FAILED TO ADOPT	—	(Y/N)
WITHDRAWN	—	(Y/N)
OTHER	—	

1 Committee/Subcommittee hearing bill: Finance & Tax Committee
2 Representative Lee offered the following:

3

4 **Amendment**

5 Remove line 24 and insert:

6 exceed 10 percent of the district's operating budget in any one
7 year, consistent

COMMITTEE MEETING REPORT

Finance & Tax Committee

2/3/2016 11:30:00AM

Location: Morris Hall (17 HOB)

CS/HB 785 : St. Lucie County Fire District, St. Lucie County (continued)

Appearances: (continued)

George "Buddy" Emerson - Proponent
St. Lucie County Fire District
Fire Chief
5160 NW Milner Drive
Port St. Lucie FL 34983
Phone: 772-621-3400

COMMITTEE MEETING REPORT

Finance & Tax Committee

2/3/2016 11:30:00AM

Location: Morris Hall (17 HOB)

CS/HB 791 : Local Tax Referenda

Favorable

	Yea	Nay	No Vote	Absentee Yea	Absentee Nay
Frank Artiles	X				
Lori Berman					X
Randolph Bracy		X			
Jason Brodeur	X				
Matt Caldwell	X				
Robert Cortes	X				
Jay Fant	X				
Jared Moskowitz		X			
Ray Rodrigues	X				
José Rodríguez	X				
Hazelle Rogers	X				
Richard Stark	X				
Jennifer Sullivan	X				
John Tobia	X				
Jay Trumbull	X				
Charles Van Zant	X				
Ritch Workman			X		
Matt Gaetz (Chair)			X		
Total Yeas: 13		Total Nays: 2			

Appearances:

Suggs, Davin (Lobbyist) - Opponent
 Florida Association of Counties
 100 S Monroe St
 Tallahassee FL 32301
 Phone: 850)922-4300

Hughes, Amber (Lobbyist) - Opponent
 Legislative Advocate
 PO Box 7156
 Tallahassee Florida 32301
 Phone: 701-3621

Greg Pounel - Information Only
 9166 Sunrise
 Largo FL 33773

Zander, Skylar (Lobbyist) - Proponent
 Americans for Prosperity
 Deputy State Director
 200 W College Ave
 Tallahassee Fl 32301
 Phone: (850) 408-1218

Committee meeting was reported out: Wednesday, February 03, 2016 4:36:08PM



Committee on

Finance - Tax

Date

2/3/16

Action Withdrawn

HOUSE AMENDMENT FOR DRAFTING PURPOSES ONLY

(may be used in Committee, but not on House Floor)

Amendment No. 1

Bill No. 791

(For filing with the Clerk, Committee and Member Amendments **must** be prepared on computer)

Representative(s)/The Committee on

Moskowitz

offered the following amendment:

43 - 50 percent
52 - 50 percent

Amendment

59

on page _____, line _____,

~~begin~~ at least 50 percent

line 67 - 50 percent

line 89 - 50 percent

line 148 - 50 percent

line 230 - 50 percent

line 389 - 50 percent

line 397 - 50 percent

line 406 - 50 percent

line 414 - 50 percent



Committee on

Finance & Tax

Date

2/3/16

Action

Withdrawn

HOUSE AMENDMENT FOR DRAFTING PURPOSES ONLY

(may be used in Committee, but not on House Floor)

Amendment No.

Substitute to Amendment 1

Bill No.

791

(For filing with the Clerk, Committee and Member Amendments **must** be prepared on computer)

Representative(s)/The Committee on

Mostowitz

offered the following amendment:

Amendment

on page _____, line _____

43 - a majority

52 a majority

59 a majority

67 a majority

89 a majority

198 a majority

250 a majority

389 a majority

397 a majority

406 a majority

414 a majority

79 a majority

239 a majority

COMMITTEE MEETING REPORT

Finance & Tax Committee

2/3/2016 11:30:00AM

Location: Morris Hall (17 HOB)

CS/HB 791 : Local Tax Referenda (continued)

Appearances: (continued)

Ralph Thomas - Opponent

Wakulla County Board of County Commission

Chairman

637 Hunters Trace

Crawfordville FL 32327

Phone: 850-251-0415

Committee meeting was reported out: Wednesday, February 03, 2016 4:36:08PM

COMMITTEE MEETING REPORT

Finance & Tax Committee

2/3/2016 11:30:00AM

Location: Morris Hall (17 HOB)

CS/HB 895 : West Manatee Fire and Rescue District, Manatee County

Favorable

	Yea	Nay	No Vote	Absentee Yea	Absentee Nay
Frank Artiles	X				
Lori Berman				X	
Randolph Bracy	X				
Jason Brodeur	X				
Matt Caldwell	X				
Robert Cortes	X				
Jay Fant	X				
Jared Moskowitz	X				
Ray Rodrigues	X				
José Rodriguez	X				
Hazelle Rogers	X				
Richard Stark	X				
Jennifer Sullivan	X				
John Tobia	X				
Jay Trumbull	X				
Charles Van Zant	X				
Ritch Workman			X		
Matt Gaetz (Chair)	X				
Total Yeas: 16		Total Nays: 0			

Appearances:

Terry Lewis - Information Only
 West Manatee Fire Rescue District
 Attorney
 Flagler Drive
 West Palm Beach FL 33401
 Phone: 561-640-0820

COMMITTEE MEETING REPORT

Finance & Tax Committee

2/3/2016 11:30:00AM

Location: Morris Hall (17 HOB)

HB 1039 : Babcock Ranch Community Independent Special District, Charlotte and Lee Counties

Favorable

	Yea	Nay	No Vote	Absentee Yea	Absentee Nay
Frank Artiles	X				
Lori Berman				X	
Randolph Bracy	X				
Jason Brodeur	X				
Matt Caldwell	X				
Robert Cortes	X				
Jay Fant	X				
Jared Moskowitz	X				
Ray Rodrigues	X				
José Rodriguez	X				
Hazelle Rogers	X				
Richard Stark	X				
Jennifer Sullivan	X				
John Tobia	X				
Jay Trumbull	X				
Charles Van Zant	X				
Ritch Workman			X		
Matt Gaetz (Chair)	X				
Total Yeas: 16		Total Nays: 0			

Appearances:

Bill Truex - Waive In Support
 Charlotte Co. Board of County Commissioners
 Commissioner
 18500 Murdock Circle
 Port Charlotte FL 33948
 Phone: 941-270-1733

French Brown (Lobbyist) - Proponent
 Babcock Property Holdings, LLC
 119 S. Monroe Street #300
 Tallahassee FL 32301
 Phone: 850-222-7500

Committee meeting was reported out: Wednesday, February 03, 2016 4:36:08PM

COMMITTEE MEETING REPORT

Finance & Tax Committee

2/3/2016 11:30:00AM

Location: Morris Hall (17 HOB)

CS/HB 1071 : South Broward Hospital District, Broward County

Favorable

	Yea	Nay	No Vote	Absentee Yea	Absentee Nay
Frank Artiles	X				
Lori Berman				X	
Randolph Bracy	X				
Jason Brodeur	X				
Matt Caldwell	X				
Robert Cortes	X				
Jay Fant	X				
Jared Moskowitz	X				
Ray Rodrigues	X				
José Rodríguez	X				
Hazelle Rogers	X				
Richard Stark	X				
Jennifer Sullivan	X				
John Tobia			X		
Jay Trumbull	X				
Charles Van Zant	X				
Ritch Workman			X		
Matt Gaetz (Chair)	X				
Total Yeas: 15		Total Nays: 0			

Appearances:

Book, Ronald (Lobbyist) - Proponent
 South Broward Hospital District
 104 W. Jefferson
 Tallahassee FL 32301
 Phone: (850)224-3427

Unger, Jason (Lobbyist) - Proponent
 South Broward Hospital District
 301 S. Bronough Street
 Tallahassee FL 32301
 Phone: (850)577-9090

Committee meeting was reported out: Wednesday, February 03, 2016 4:36:08PM

COMMITTEE MEETING REPORT

Finance & Tax Committee

2/3/2016 11:30:00AM

Location: Morris Hall (17 HOB)

HB 1201 : Homestead Tax Exemptions

Favorable

	Yea	Nay	No Vote	Absentee Yea	Absentee Nay
Frank Artiles	X				
Lori Berman				X	
Randolph Bracy	X				
Jason Brodeur	X				
Matt Caldwell	X				
Robert Cortes	X				
Jay Fant	X				
Jared Moskowitz	X				
Ray Rodrigues	X				
José Rodriguez	X				
Hazelle Rogers	X				
Richard Stark	X				
Jennifer Sullivan	X				
John Tobia			X		
Jay Trumbull	X				
Charles Van Zant	X				
Ritch Workman			X		
Matt Gaetz (Chair)	X				
Total Yeas: 15		Total Nays: 0			

Appearances:

Cleaver, Martha (Lobbyist) - Proponent
 Florida Association of Property Appraisers, Inc
 PO Box 11275
 Tallahassee FL
 Phone: 850) 491-1945

Pedro Garcia - Proponent
 Miami Dade Property Appraiser
 8420 SW 47th Street
 Miami FL 33135
 Phone: 305-375-4155

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COMMITTEE MEETING REPORT

Finance & Tax Committee

2/3/2016 11:30:00AM

Location: Morris Hall (17 HOB)

PCB FTC 16-04 : Taxation

Favorable With Amendment(s)

	Yea	Nay	No Vote	Absentee Yea	Absentee Nay
Frank Artiles	X				
Lori Berman			X		
Randolph Bracy			X		
Jason Brodeur	X				
Matt Caldwell	X				
Robert Cortes	X				
Jay Fant	X				
Jared Moskowitz			X		
Ray Rodrigues	X				
José Rodriguez			X		
Hazelle Rogers			X		
Richard Stark			X		
Jennifer Sullivan	X				
John Tobia	X				
Jay Trumbull	X				
Charles Van Zant	X				
Ritch Workman			X		
Matt Gaetz (Chair)	X				
Total Yeas: 11		Total Nays: 0			

Appearances:

Bevis, Brewster (Lobbyist) - Opponent
 Associated Industries of Florida
 Senior Vice President
 516 N Adams St
 Tallahassee FL 32301
 Phone: 850)224-7173

Templin, Rich (Lobbyist) - Opponent
 Florida AFL-CIO
 135 S. Monroe
 Tallahassee FL 32301
 Phone: 850-224-6926

Prebble O Ramswell - Opponent
 14 Country Club Drive E.
 Destin FL 32541
 Phone: 850-714-7744

Enrique Albay Jr. - Opponent
 154 Pinewood Circle
 Kissimmee FL 34743
 Phone: 407-591-9755

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COMMITTEE MEETING REPORT

Finance & Tax Committee

2/3/2016 11:30:00AM

Location: Morris Hall (17 HOB)

PCB FTC 16-04 : Taxation (continued)

Appearances: (continued)

Anna Cole - Opponent

261 Kettle Court
Casselberry FL 32707
Phone: 407-446-4431

Al Friedman - Opponent

22817 Bay Cedar Drive
LOL FL 34639
Phone: 727-809-1776

Don Lyerly - Opponent

23254 Weaterman Avenue
Port Charlotte FL 33954
Phone: 941-286-5056

Gus Cicaca - Opponent

9017-D Scarsdale Court
Melbourne FL 32904
Phone: 321-271-1938

Mark A. Boston - Opponent

579 Nettles Boulevard
Jensen Beach FL 34957

Tom Phillips - Opponent

301 79 Avenue North
St. Petersburg FL 33702
Phone: 727-458-4127

Albert Carroll - Opponent

4945 37 Avenue North
St. Petersburg FL 33710
Phone: 727-742-1640

O.D. Elliott - Opponent

101 - 78th Avenue NE
St. Petersburg FL 33702
Phone: 727-526-2673

Virginia Haley - Opponent

Visit Sarasota County
President
1777 Main Street #302
Sarasota FL 34236

Christine Saint Louis - Opponent

2319 Meadow Oak Circle
Kissimmee FL 34746
Phone: 407-756-0334

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COMMITTEE MEETING REPORT

Finance & Tax Committee

2/3/2016 11:30:00AM

Location: Morris Hall (17 HOB)

PCB FTC 16-04 : Taxation (continued)

Appearances: (continued)

James Lingley - Opponent
5220 Arrowhead Road
Pensacola FL 32507
Phone: 850-261-6512

William Theodore - Opponent
9002 Tarrywynd Court
Odessa FL 33556

Mike Monopoli - Opponent
311 Palmetto Avenue
Melbourne FL 32901
Phone: 321-271-9865

Mike Clark - Opponent
842 Delmar Circle
West Melbourne FL 32904
Phone: 321-543-9227

Jose L. Gonzalez - Information Only
Anheuser- Busch
VP State Affairs
P.O. Box 836
Tallahassee FL 32302
Phone: 850-294-4057

Val Smith - Opponent
12375 Eagle Chase Way
New Port Richey FL 34655
Phone: 727-457-8730

Jason Smith - Opponent
12376 Eagle Chase Way
New Port Richey FL 34655
Phone: 727-457-7876

Kevin Byrne - Opponent
256 SE Todd Avenue
Port St. Lucie FL 34983
Phone: 772-979-5899

Michael Kimmel - Information Only
4128 Hampton Cove Ct. S.
Jacksonville FL
Phone: 904-745-5062

Theo Parsons - Opponent
221 Maplecrest Circle
Jupiter FL 33458
Phone: 561-346-5241

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COMMITTEE MEETING REPORT

Finance & Tax Committee

2/3/2016 11:30:00AM

Location: Morris Hall (17 HOB)

PCB FTC 16-04 : Taxation (continued)

Appearances: (continued)

Anthony Ali - Opponent
2943 Moorcroft Court
Orlando FL 32815

Stephens, Nancy (Lobbyist) - Waive In Support
Manufacturers Association of Florida
1625 Summit Lake Dr Ste 300
Tallahassee FL 32317
Phone: (850)402-2954

Shane Ulbin - Opponent
704 Crestood Way
Winter Springs FL
Phone: 407-808-3675

Joanne Cannon - Opponent
3410 - 50th Street West
Bradenton FL 34209
Phone: 941-812-7113

Nancy Thurkettle - Opponent
6007 - 7th Avenue Drive West
Bradenton FL 34209
Phone: 941-730-9814

Daniel, David (Lobbyist) - Proponent
International Council of Shopping Centers
311 East Park Avenue
Tallahassee FL 32301
Phone: 850)224-5081

Kenneth Blankenship - Opponent
11040 Lake Shore Drive
Land O Lakes FL 34637
Phone: 813-486-7742

Zander, Skylar (Lobbyist) - Proponent
Americans for Prosperity
Deputy State Director
200 W College Ave
Tallahassee FL 32301
Phone: (850) 728-4522

Armando Ibarra (Lobbyist) - Opponent
Greater Miami and the Beaches Hotels Association
951 Brickell Avenue #701
Miami FL 33131
Phone: 786-514-2965

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COMMITTEE MEETING REPORT

Finance & Tax Committee

2/3/2016 11:30:00AM

Location: Morris Hall (17 HOB)

PCB FTC 16-04 : Taxation (continued)

Appearances: (continued)

Scoggins, Danielle (Lobbyist) (State Employee) - Information Only

Florida Realtors

Tallahassee FL

Phone: 8506178324

Johnson, Carolyn (Lobbyist) - Proponent

Florida Chamber of Commerce

Policy Director

136 S Bronough Street

Tallahassee FL 32311

Phone: 850-521-1235

Ramba, Melissa (Lobbyist) - Proponent

Florida Retail Federation

227 S Adams St

Tallahassee FL 32301

Phone: (850) 570-0269

Bell, Douglas (Lobbyist) - Proponent

McDonald's Corporation

101 N. Monroe Street

Tallahassee FL

Phone: (850)222-3533

Jerry Pierce - Information Only

NFIB & Small Businesses

566 Gehius Drive

Winter Park FL 32789

Phone: 407-529-6925

Woodall, Karen (Lobbyist) - Opponent

Florida Center for Fiscal and Economic Policy

579 E Call Street

Tallahassee FL 32301

Phone: (850) 321-9386

Mrtin Ginsberg - Opponent

10 Fawlkland Circle

Boynton Beach FL 33426

Phone: 861-370-8604

Donald Persson - Opponent

12980 Orange Grove Boulevard

West Palm Beach FL 33411

Phone: 561-719-6838

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COMMITTEE MEETING REPORT

Finance & Tax Committee

2/3/2016 11:30:00AM

Location: Morris Hall (17 HOB)

PCB FTC 16-04 : Taxation (continued)

Appearances: (continued)

Brain Pitts - Information Only

Justice 2 Jesus

Trustee

1119 Newton Avenue South

St. Petersburg FL

Phone: 727-897-9291

Committee meeting was reported out: Wednesday, February 03, 2016 4:36:08PM

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		

1 Committee/Subcommittee hearing bill: Finance & Tax Committee
 2 Representative Williams, A. offered the following:

Amendment (with directory and title amendments)

Between lines 1787 and 1788, insert:

6 (oo) Florida Historic Capitol and Capitol Building gift
 7 shop sales.—This exemption applies to the retail sale of any
 8 item of tangible personal property purchased from a gift shop
 9 located in the Florida Historic Capitol or the Capitol Building.

10 Section 19. Energy Star and WaterSense products sales tax
 11 holiday.—

12 (1) The tax levied under chapter 212, Florida Statutes,
 13 may not be collected during the period from 12:01 a.m. on
 14 September 16, 2016, through 11:59 p.m. on September 21, 2016, on
 15 the first \$1,500 of the sales price of an Energy Star product or
 16 a WaterSense product. However, a person is limited to one
 17 purchase of each specific type of Energy Star or WaterSense

Amendment No. 1

18 product listed in paragraph (2)(a) or paragraph (2)(b) with a
19 sales price of \$500 or more. A second or subsequent purchase of
20 a specific type of Energy Star or WaterSense product listed in
21 paragraph (2)(a) or paragraph (2)(b) with a sales price of \$500
22 or more is subject to tax.

23 (2) As used in this section, the term:

24 (a) "Energy Star product" means any air-conditioning unit,
25 air purifier, ceiling fan, clothes washer, clothes dryer,
26 dehumidifier, dishwasher, freezer, refrigerator, water heater,
27 swimming pool pump, or package of light bulbs that is designated
28 by the United States Environmental Protection Agency and the
29 United States Department of Energy as meeting or exceeding each
30 agency's requirements under the Energy Star program and that is
31 affixed with an Energy Star label.

32 (b) "WaterSense product" means a bathroom sink faucet or
33 faucet-related accessory, high-efficiency toilet or urinal,
34 showerhead, or weather or sensor-based irrigation controller
35 that is recognized as water efficient by the WaterSense program
36 sponsored by the United States Environmental Protection Agency
37 and that is affixed with a WaterSense label.

38 (3) The Department of Revenue may, and all conditions are
39 deemed met to, adopt emergency rules pursuant to ss. 120.536(1)
40 and 120.54, Florida Statutes, to administer this section.

41 Section 20. Hurricane preparedness products sales tax
42 holiday.-

Amendment No. 1

43 (1) The tax levied under chapter 212, Florida Statutes,
44 may not be collected during the period from 12:01 a.m. on May
45 29, 2016, through 11:59 p.m. on June 6, 2016, on the sale of:

46 (a) A portable self-powered light source with a sales
47 price of \$20 or less.

48 (b) A portable self-powered radio, two-way radio, or
49 weather band radio with a sales price of \$50 or less.

50 (c) A tarpaulin or other flexible waterproof sheeting with
51 a sales price of \$50 or less.

52 (d) A self-contained first-aid kit with a sales price of
53 \$30 or less.

54 (e) A ground anchor system or tie-down kit with a sales
55 price of \$50 or less.

56 (f) A gas or diesel fuel tank with a sales price of \$25 or
57 less.

58 (g) A package of AA-cell, C-cell, D-cell, 6-volt, or 9-
59 volt batteries, excluding automobile and boat batteries, with a
60 sales price of \$30 or less.

61 (h) A nonelectric food storage cooler with a sales price
62 of \$30 or less.

63 (i) A portable generator used to provide light or
64 communication or preserve food in the event of a power outage
65 with a sales price of \$750 or less.

66 (j) Reusable ice with a sales price of \$10 or less.

Amendment No. 1

67 (2) The Department of Revenue may, and all conditions are
68 deemed met to, adopt emergency rules pursuant to ss. 120.536(1)
69 and 120.54, Florida Statutes, to administer this section.

70

71

72

D I R E C T O R Y A M E N D M E N T

73

Remove lines 1287-1288 and insert:

74

(5) of section 212.08, Florida Statutes, paragraphs (n) and

75

(kkk) of subsection (7) of that section are amended, and

76

paragraph (ooo) is added to that subsection, to read:

77

78

79

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

80

Remove line 85 and insert:

81

equipment; providing an exemption from the sales and

82

use tax for the retail sale of items from Florida

83

Historic Capitol and Capitol Building gift shops;

84

providing an exemption from the sales and use tax for

85

the retail sale of Energy Star and WaterSense products

86

and certain hurricane preparedness products during a

87

specified period; providing definitions; providing

88

applicability; authorizing the Department of Revenue

89

to adopt emergency rules; amending s. 220.03, F.S.;

90

adopting the 2016

COMMITTEE/SUBCOMMITTEE AMENDMENT

Bill No. PCB FTC 16-04 (2016)

Amendment No. 2

COMMITTEE/SUBCOMMITTEE ACTION

ADOPTED	<input type="checkbox"/>	(Y/N)
ADOPTED AS AMENDED	<input type="checkbox"/>	(Y/N)
ADOPTED W/O OBJECTION	<input type="checkbox"/>	(Y/N)
FAILED TO ADOPT	<input type="checkbox"/>	(Y/N)
WITHDRAWN	<input checked="" type="checkbox"/>	(Y/N)
OTHER	<input type="checkbox"/>	

1 Committee/Subcommittee hearing bill: Finance & Tax Committee
2 Representative Miller offered the following:

3

4 **Amendment**

5 Remove line 255 and insert:
6 information centers, ~~and~~ news bureaus, and film commissions as
7 county agencies or by

COMMITTEE/SUBCOMMITTEE AMENDMENT

Bill No. PCB FTC 16-04 (2016)

Amendment No. 3

COMMITTEE/SUBCOMMITTEE ACTION

ADOPTED	<input type="checkbox"/>	(Y/N)
ADOPTED AS AMENDED	<input type="checkbox"/>	(Y/N)
ADOPTED W/O OBJECTION	<input checked="" type="checkbox"/>	(Y/N)
FAILED TO ADOPT	<input type="checkbox"/>	(Y/N)
WITHDRAWN	<input type="checkbox"/>	(Y/N)
OTHER	<input type="checkbox"/>	

1 Committee/Subcommittee hearing bill: Finance & Tax Committee
2 Representative Gaetz offered the following:

3
4 **Amendment**

5 Remove line 358 and insert:

6 reasonable attorney fees, including on appeal. No challenge
7 under this paragraph shall lie with regard to a facility for
8 which tax revenues under this section have already been pledged
9 to secure and liquidate revenue bonds pursuant to paragraph (c).

COMMITTEE/SUBCOMMITTEE AMENDMENT

Bill No. PCB FTC 16-04 (2016)

Amendment No. 4

COMMITTEE/SUBCOMMITTEE ACTION

ADOPTED	<input checked="" type="checkbox"/> (Y/N)
ADOPTED AS AMENDED	<input type="checkbox"/> (Y/N)
ADOPTED W/O OBJECTION	<input type="checkbox"/> (Y/N)
FAILED TO ADOPT	<input type="checkbox"/> (Y/N)
WITHDRAWN	<input type="checkbox"/> (Y/N)
OTHER	<input type="checkbox"/>

1 Committee/Subcommittee hearing bill: Finance & Tax Committee
2 Representative Gaetz offered the following:

3
4 **Amendment (with title amendment)**

5 Remove lines 1899-2198 and insert:
6 fiscal year, \$10 million in the 2016-2017 fiscal year, and \$5
7 million annually thereafter.

8 Section 24. Paragraph (c) of subsection (1) and subsection
9 (2) of section 220.192, Florida Statutes, are amended to read:

10 220.192 Renewable energy technologies investment tax
11 credit.—

12 (1) DEFINITIONS.—For purposes of this section, the term:

13 (c) "Eligible costs" means 75 percent of all capital
14 costs, operation and maintenance costs, and research and
15 development costs incurred between July 1, 2012, and June 30,
16 2017 ~~2016~~, not to exceed \$1 million per state fiscal year for
17 each taxpayer and up to a limit of \$10 million per state fiscal

COMMITTEE/SUBCOMMITTEE AMENDMENT

Bill No. PCB FTC 16-04 (2016)

Amendment No. 4

18 year for all taxpayers, in connection with an investment in the
19 production, storage, and distribution of biodiesel (B10-B100),
20 ethanol (E10-E100), and other renewable fuel in the state,
21 including the costs of constructing, installing, and equipping
22 such technologies in the state. Gasoline fueling station pump
23 retrofits for biodiesel (B10-B100), ethanol (E10-E100), and
24 other renewable fuel distribution qualify as an eligible cost
25 under this section.

26 (2) TAX CREDIT.—For tax years beginning on or after
27 January 1, 2013, a credit against the tax imposed by this
28 chapter shall be granted in an amount equal to the eligible
29 costs. Credits may be used in tax years beginning January 1,
30 2013, and ending December 31, 2017 ~~2016~~, after which the credit
31 shall expire. If the credit is not fully used in any one tax
32 year because of insufficient tax liability on the part of the
33 corporation, the unused amount may be carried forward and used
34 in tax years beginning January 1, 2013, and ending December 31,
35 2019 ~~2018~~, after which the credit carryover expires and may not
36 be used. A taxpayer that files a consolidated return in this
37 state as a member of an affiliated group under s. 220.131(1) may
38 be allowed the credit on a consolidated return basis up to the
39 amount of tax imposed upon the consolidated group. Any eligible
40 cost for which a credit is claimed and which is deducted or
41 otherwise reduces federal taxable income shall be added back in
42 computing adjusted federal income under s. 220.13.

43 Section 25. Paragraph (e) of subsection (2), paragraphs

COMMITTEE/SUBCOMMITTEE AMENDMENT

Bill No. PCB FTC 16-04 (2016)

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44 (b) and (g) of subsection (3), and subsection (8) of section
45 220.193, Florida Statutes, are amended to read:

46 220.193 Florida renewable energy production credit.—

47 (2) As used in this section, the term:

48 (e) "New facility" means a Florida renewable energy
49 facility that is operationally placed in service after May 1,
50 2006. The term includes a Florida renewable energy facility that
51 has had an expansion operationally placed in service after May
52 1, 2006, and whose cost exceeded 50 percent of the assessed
53 value of the facility immediately before the expansion, and
54 includes any nonpublic waste-to-energy facility certified
55 pursuant to ss. 403.501-403.518.

56 (3) An annual credit against the tax imposed by this
57 section shall be allowed to a taxpayer, based on the taxpayer's
58 production and sale of electricity from a new or expanded
59 Florida renewable energy facility. For a new facility, the
60 credit shall be based on the taxpayer's sale of the facility's
61 entire electrical production. For an expanded facility, the
62 credit shall be based on the increases in the facility's
63 electrical production that are achieved after May 1, 2012.

64 (b) The credit may be claimed for electricity produced and
65 sold on or after January 1, 2013. ~~Beginning in 2014 and~~
66 ~~continuing until 2017,~~ Each taxpayer claiming a credit under
67 this section must apply to the Department of Agriculture and
68 Consumer Services by the date established by the Department of
69 Agriculture and Consumer Services for an allocation of available

COMMITTEE/SUBCOMMITTEE AMENDMENT

Bill No. PCB FTC 16-04 (2016)

Amendment No. 4

70 credits for that year. The application form shall be adopted by
71 rule of the Department of Agriculture and Consumer Services in
72 consultation with the commission. The application form shall, at
73 a minimum, require a sworn affidavit from each taxpayer
74 certifying the increase in production and sales that form the
75 basis of the application and certifying that all information
76 contained in the application is true and correct.

77 ~~(g) Notwithstanding any other provision of this section,~~
78 ~~credits for the production and sale of electricity from a new or~~
79 ~~expanded Florida renewable energy facility may be earned between~~
80 ~~January 1, 2013, and June 30, 2016.~~ The combined total amount of
81 tax credits which may be granted for all taxpayers under this
82 section is limited to ~~\$5 million in state fiscal year 2012-2013~~
83 ~~and \$10 million per state fiscal year in state fiscal years~~
84 ~~2013-2014 through 2016-2017 and 2017-2018.~~ If the annual tax
85 credit authorization amount is not exhausted by allocations of
86 credits within that particular state fiscal year, any authorized
87 but unallocated credit amounts may be used to grant credits that
88 were earned pursuant to s. 220.192 but unallocated due to a lack
89 of authorized funds.

90 ~~(8) This section shall take effect upon becoming law and~~
91 ~~shall apply to tax years beginning on and after January 1, 2013.~~

92 Section 26. Paragraph (e) of subsection (2) of section
93 220.196, Florida Statutes, is amended to read:

94 220.196 Research and development tax credit.—

95 (2) TAX CREDIT.—

COMMITTEE/SUBCOMMITTEE AMENDMENT

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Amendment No. 4

96 (e) The combined total amount of tax credits which may be
97 granted to all business enterprises under this section during
98 any calendar year is \$9 million, except that the total amount
99 that may be granted ~~awarded~~ in the 2016 calendar year is \$23
100 million and the total amount that may be granted in the 2017
101 calendar year is \$18 million. Applications may be filed with the
102 department on or after March 20 and before March 27 for
103 qualified research expenses incurred within the preceding
104 calendar year. If the total credits for all applicants exceed
105 the maximum amount allowed under this paragraph, the credits
106 shall be allocated on a prorated basis.

107 Section 27. Effective upon this act becoming a law and
108 applicable to taxable years beginning on or after January 1,
109 2016, section 220.222, Florida Statutes, is amended to read:

110 220.222 Returns; time and place for filing.-

111 (1) (a) Returns required by this code shall be filed with
112 the office of the department in Leon County or at such other
113 place as the department may by regulation prescribe. All returns
114 required for a DISC (Domestic International Sales Corporation)
115 under paragraph 6011(c)(2) of the Internal Revenue Code shall be
116 filed on or before the 1st day of the 10th month following the
117 close of the taxable year; all partnership information returns
118 shall be filed on or before the 1st day of the 4th ~~5th~~ month
119 following the close of the taxable year; and all other returns
120 shall be filed on or before the 1st day of the 5th ~~4th~~ month
121 following the close of the taxable year or the 15th day

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122 following the due date, without extension, for the filing of the
123 related federal return for the taxable year, unless under
124 subsection (2) one or more extensions of time, not to exceed 6
125 months in the aggregate, for any such filing is granted.

126 (b) Notwithstanding paragraph (a), for taxable years
127 beginning before January 1, 2026, returns of taxpayers with a
128 taxable year ending on June 30 shall be filed on or before the
129 1st day of the 4th month following the close of the taxable year
130 or the 15th day following the due date, without extension, for
131 the filing of the related federal return for the taxable year,
132 unless under subsection (2) one or more extensions of time for
133 any such filing is granted.

134 (2) (a) When a taxpayer has been granted an extension or
135 extensions of time within which to file its federal income tax
136 return for any taxable year, and if the requirements of s.
137 220.32 are met, the filing of a request for such extension or
138 extensions with the department shall automatically extend the
139 due date of the return required under this code until ~~15 days~~
140 ~~after the expiration of the federal extension or until the~~
141 ~~expiration of 6 months from the original due date, whichever~~
142 ~~first occurs.~~

143 (b) The department may grant an extension or extensions of
144 time for the filing of any return required under this code upon
145 receiving a prior request therefor if good cause for an
146 extension is shown. However, the aggregate extensions of time
147 under paragraph ~~paragraphs~~ (a) and this paragraph ~~(b)~~ shall not

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148 exceed 6 months. An ~~No~~ extension granted under this paragraph is
149 not ~~shall be~~ valid unless the taxpayer complies with the
150 ~~requirements of~~ s. 220.32.

151 (c) For purposes of this subsection, a taxpayer is not in
152 compliance with ~~the requirements of~~ s. 220.32 if the taxpayer
153 underpays the required payment by more than the greater of
154 \$2,000 or 30 percent of the tax shown on the return when filed.

155 (d) For taxable years beginning before January 1, 2026,
156 the 6-month time period in paragraphs (a) and (b) shall be 7
157 months for taxpayers with a taxable year ending June 30 and
158 shall be 5 months for taxpayers with a taxable year ending
159 December 31.

160 Section 28. Effective upon this act becoming a law and
161 applicable to taxable years beginning on or after January 1,
162 2017, section 220.241, Florida Statutes, is amended to read:

163 220.241 Declaration; time for filing.—

164 (1) A declaration of estimated tax under this code shall
165 be filed before the 1st day of the 6th ~~5th~~ month of each taxable
166 year, except that if the minimum tax requirement of s. 220.24(1)
167 is first met:

168 (a) (1) After the 3rd month and before the 6th month of the
169 taxable year, the declaration shall be filed before the 1st day
170 of the 7th month;

171 (b) (2) After the 5th month and before the 9th month of the
172 taxable year, the declaration shall be filed before the 1st day
173 of the 10th month; or

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174 (c) ~~(3)~~ After the 8th month and before the 12th month of
175 the taxable year, the declaration shall be filed for the taxable
176 year before the 1st day of the succeeding taxable year.

177 (2) Notwithstanding subsection (1), for taxable years
178 beginning before January 1, 2026, taxpayers with a taxable year
179 ending on June 30 shall file declarations before the 1st day of
180 the 5th month of each taxable year, unless paragraph (1)(a),
181 paragraph (1)(b), or paragraph (1)(c) applies.

182 Section 29. Effective upon this act becoming a law and
183 applicable to taxable years beginning on or after January 1,
184 2017, subsection (1) of section 220.33, Florida Statutes, is
185 amended to read:

186 220.33 Payments of estimated tax.—A taxpayer required to
187 file a declaration of estimated tax pursuant to s. 220.24 shall
188 pay such estimated tax as follows:

189 (1) If the declaration is required to be filed before the
190 1st day of the 6th ~~5th~~ month of the taxable year, the estimated
191 tax shall be paid in four equal installments. The first
192 installment shall be paid at the time of the required filing of
193 the declaration; the second and third installments shall be paid
194 before the 1st day of the 7th month and before the 1st day of
195 the 10th month of the taxable year, respectively; and the fourth
196 installment shall be paid before the 1st day of the next taxable
197 year.

198 Section 30. Effective upon this act becoming a law and
199 applicable to taxable years beginning on or after January 1,

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Bill No. PCB FTC 16-04 (2016)

Amendment No. 4

200 2017, paragraph (c) of subsection (2) of section 220.34, Florida
201 Statutes, is amended to read:

202 220.34 Special rules relating to estimated tax.—

203 (2) No interest or penalty shall be due or paid with
204 respect to a failure to pay estimated taxes except the
205 following:

206 (c) The period of the underpayment for which interest and
207 penalties apply shall commence on the date the installment was
208 required to be paid, determined without regard to any extensions
209 of time, and shall terminate on the earlier of the following
210 dates:

211 1. The first day of the 5th ~~fourth~~ month following the
212 close of the taxable year;

213 2. For taxable years beginning before January 1, 2026, for
214 taxpayers with a taxable year ending June 30, the first day of
215 the 4th month following the close of the taxable year; or

216 3.2- With respect to any portion of the underpayment, the
217 date on which such portion is paid.

218
219 For purposes of this paragraph, a payment of estimated tax on
220 any installment date shall be considered a payment of any
221 previous underpayment only to the extent such payment exceeds
222 the amount of the installment determined under subparagraph
223 (b)1. for such installment date.

224 Section 31. Subsection (4) of section 376.30781, Florida
225 Statutes, is amended to read:

COMMITTEE/SUBCOMMITTEE AMENDMENT

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Amendment No. 4

226 376.30781 Tax credits for rehabilitation of drycleaning-
227 solvent-contaminated sites and brownfield sites in designated
228 brownfield areas; application process; rulemaking authority;
229 revocation authority.-

230 (4) The Department of Environmental Protection is
231 responsible for allocating the tax credits provided for in s.
232 220.1845, which may not exceed a total of \$21.6 million in tax
233 credits in the 2015-2016 fiscal year, \$10 million in tax credits

234

235

236

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

237

Remove lines 107-114 and insert:

238

a future year; amending s. 220.222, F.S.; revising due



Committee on

Finance & Tax

Date 2/3/16

Action Failed

HOUSE AMENDMENT FOR DRAFTING PURPOSES ONLY

(may be used in Committee, but not on House Floor)

Amendment No. 5

Bill No. PCB FTC 16-04

(For filing with the Clerk, Committee and Member Amendments **must** be prepared on computer)

Representative(s)/The Committee on J Rodriguez

offered the following amendment:

Amendment

on page 1, line 2,

Remove line 2 and insert:

AN Act relating to corporate welfare
and minimal assistance to families;
amending s. 125.0104,



Committee on

Finance + Tax

Date 2/3/16

Action adopted

HOUSE AMENDMENT FOR DRAFTING PURPOSES ONLY

(may be used in Committee, but not on House Floor)

Amendment No. 6

Bill No. FTC 16-04

(For filing with the Clerk, Committee and Member Amendments **must** be prepared on computer)

Representative(s) The Committee on Goetz

offered the following amendment:

Amendment Remove lines
on page 40, line 1016-1018 and insert:

and all other kinds and forms of products,
including wraps, made in whole or in
part from tobacco leaves for use ~~in~~ tobacco
prepared in such manner as to be suitable
for chewing, smoking, or sniffing. The term
but "tobacco"