CS/CS/HB 487 2017

1 A bill to be entitled 2 An act relating to local business taxes; creating s. 3 205.055, F.S.; exempting veterans, spouses and surviving unremarried spouses of veterans, spouses of 4 5 certain active duty military servicemembers, specified 6 low-income individuals, and certain businesses in 7 which a majority interest is owned by such individuals 8 from business taxes and fees; providing requirements 9 for applying for such exemption; repealing s. 205.171, 10 F.S., relating to exemptions allowed for disabled 11 veterans of any war or their unremarried spouses; 12 authorizing municipalities that impose business taxes on merchants measured by gross receipts from the sale 13 14 of merchandise or services to continue to impose such taxes; authorizing such municipalities to change, by 15 16 ordinance, a specified definition; providing an 17 effective date. 18 19 Be It Enacted by the Legislature of the State of Florida: 20 21 Section 1. Section 205.055, Florida Statutes, is created 22 to read:

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205.055 Exemptions; veterans, spouses of veterans and

certain servicemembers, and low-income individuals.-

CODING: Words stricken are deletions; words underlined are additions.

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	(1)	An	indi	ividu	ıal is	s entitle	ed to	an ex	xemption	from	ı a
busin	ess	tax	and	any	fees	imposed	under	this	s chapter	if	the
indiv	idua	al:									

- (a) Is a veteran of the United States Armed Forces who was honorably discharged upon separation from service, or such person's spouse;
- (b) Is the unremarried surviving spouse of a veteran of the United States Armed Forces, provided the veteran received an honorable discharge upon separation from service;
- (c) Is the spouse of an active duty military servicemember who has relocated to the county or municipality pursuant to a permanent change of station order;
- (d) Is receiving public assistance, as defined in s. 409.2554; or
- (e) Has a household income below 130 percent of the federal poverty level based on the current year's federal poverty guidelines.
- (2) An individual must complete and sign, under penalty of perjury, a Request for Fee Exemption to be furnished by the local governing authority and provide written documentation in support of his or her request for an exemption under subsection (1).
- (3) If an exempt individual owns a majority interest in a business with fewer than 100 employees, the business is exempt.

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

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Section 3. Notwithstanding the provisions of this act, any municipality that imposes a business tax on merchants measured by gross receipts from the sale of merchandise or services, or both, is hereby authorized to continue to impose such tax and to change, by ordinance, the definition of "merchant," but not the rate of the tax measured by gross sales.

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Section 4. This act shall take effect July 1, 2017.