

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WITHDRAWN	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 PCB: Finance & Tax Subcommittee
 2 Representative Diaz, M. offered the following:

Amendment

Remove lines 54-80 and insert:

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 6 by the state and due under this chapter, except the surcharge
 7 imposed by s. 212.0606. For purposes of the distributions of tax
 8 revenue under s. 212.20, the department shall disregard any tax
 9 credits allowed under this subsection to ensure that any
 10 reduction in tax revenue received that is attributable to the
 11 tax credits results only in a reduction in distributions to the
 12 General Revenue Fund. The credits against the state sales tax
 13 authorized pursuant to s. 1002.396 shall be deducted from any
 14 sales and use tax remitted by the dealer to the department by
 15 electronic funds transfer and may only be deducted on a sales
 16 and use tax return initiated through electronic data
 17 interchange. The dealer shall separately state the credit on the

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18 electronic return. The net amount of tax due and payable must be
19 remitted by electronic funds transfer. A dealer may only obtain
20 a credit using the method described in this subsection. A dealer
21 is not authorized to obtain a credit by applying for a refund.
22 The provisions of ss. 1002.396 and 1002.397 apply to credits
23 allowed under this subsection.

24 Section 2. Paragraph (cc) is added to subsection (8) of section
25 213.053, Florida Statutes, to read:

26 213.053 Confidentiality and information sharing.—

27 (8) Notwithstanding any other provision of this section,
28 the department may provide:

29 (cc) For purposes of notification that a tax credit has
30 been reserved, a copy of a letter of approval issued by the
31 department to a taxpayer or dealer for an allocation of a tax
32 credit to the eligible nonprofit scholarship-funding
33 organization selected by the taxpayer or dealer in an
34 application for a tax credit authorized
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