



268468

LEGISLATIVE ACTION

Senate	.	House
Comm: WD	.	
04/10/2014	.	
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The Committee on Appropriations (Galvano) recommended the following:

Senate Amendment to Amendment (477076) (with title amendment)

Between lines 98 and 99
insert:

Section 5. Subsection (5) of section 212.05, is amended to read:

212.05 Sales, storage, use tax.—It is hereby declared to be the legislative intent that every person is exercising a taxable privilege who engages in the business of selling tangible



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11 personal property at retail in this state, including the
12 business of making mail order sales, or who rents or furnishes
13 any of the things or services taxable under this chapter, or who
14 stores for use or consumption in this state any item or article
15 of tangible personal property as defined herein and who leases
16 or rents such property within the state.

17 (5) Notwithstanding any other provision of this chapter,
18 the maximum amount of tax imposed under this chapter and
19 collected on each sale or use of a boat in this state may not
20 exceed \$18,000 and for each repair of a boat in this state may
21 not exceed \$120,000.

22
23 ===== T I T L E A M E N D M E N T =====

24 And the title is amended as follows:

25 Delete line 387

26 and insert:

27 the communications services tax; amending s. 212.05,
28 F.S.; providing a cap on the amount of sales tax
29 collected for the repair of a boat; amending s.
30 212.20,