

CHAPTER 2018-80

Senate Bill No. 100

An act relating to taxes and fees for veterans and low-income persons; creating s. 205.055, F.S.; exempting certain persons and businesses from business taxes and fees; providing requirements for applying for such exemption; repealing s. 205.171, F.S., relating to exemptions allowed for disabled veterans of any war or their unremarried spouses; authorizing municipalities that impose certain business taxes on merchants to continue to impose such taxes; authorizing such municipalities to revise the definition of the term “merchant”; amending ss. 322.051 and 322.14, F.S.; deleting fees for adding the word “Veteran” to an identification card or driver license; revising acceptable forms of identification required for such addition; amending s. 322.135, F.S.; prohibiting tax collectors from charging certain driver license service fees to veterans who present specified forms of identification; providing an effective date.

Be It Enacted by the Legislature of the State of Florida:

Section 1. Section 205.055, Florida Statutes, is created to read:

205.055 Exemptions; veterans, spouses of veterans and certain service-members, and low-income persons.—

(1) The following persons are entitled to an exemption from a business tax and any fees imposed under this chapter:

(a) A veteran of the United States Armed Forces who was honorably discharged upon separation from service, or the spouse or unremarried surviving spouse of such a veteran.

(b) The spouse of an active duty military servicemember who has relocated to the county or municipality pursuant to a permanent change of station order.

(c) A person who is receiving public assistance as defined in s. 409.2554.

(d) A person whose household income is below 130 percent of the federal poverty level based on the current year’s federal poverty guidelines.

(2) A person 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 a person who is exempt under subsection (1) owns a majority interest in a business with fewer than 100 employees, the business is exempt. Such person 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 for the business under this subsection.

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 Section 205.171, Florida Statutes, is repealed.

Section 3. Notwithstanding the provisions of this act, a municipality that imposes a business tax on merchants which is measured by gross receipts from the sale of merchandise or services, or both, may continue to impose such tax and may, by ordinance, revise the definition of the term “merchant.” However, the municipality may not revise the rate of the tax measured by gross sales.

Section 4. Paragraph (b) of subsection (8) of section 322.051, Florida Statutes, is amended to read:

322.051 Identification cards.—

(8)

(b)1. The word “Veteran” ~~must~~ shall be exhibited on the identification card of a veteran upon ~~the payment of an additional \$1 fee for the identification card and~~ the presentation of a copy of the person’s:

a. DD Form 214, issued by the United States Department of Defense;

b. Veteran health identification card, issued by the United States Department of Veterans Affairs;

c. Veteran identification card, issued by the United States Department of Veterans Affairs pursuant to the Veterans Identification Card Act of 2015, Pub. L. 114-31; or

d. Other ~~another~~ acceptable form specified by the Department of Veterans’ Affairs.

2. Until a veteran’s identification card is next renewed, the veteran may have the word “Veteran” added to his or her identification card upon surrender of his or her current identification card, ~~payment of a \$2 fee to be deposited into the Highway Safety Operating Trust Fund,~~ and presentation of any of the forms of identification specified in subparagraph 1 ~~a copy of his or her DD Form 214 or another acceptable form specified by the Department of Veterans’ Affairs.~~ If the applicant is not conducting any other transaction affecting the identification card, a replacement identification card must ~~shall~~ be issued with the word “Veteran” without payment of the fee required in s. 322.21(1)(f)3.

Section 5. Paragraph (d) of subsection (1) of section 322.14, Florida Statutes, is amended to read:

322.14 Licenses issued to drivers.—

(1)

(d)~~1.~~ The word “Veteran” ~~must shall~~ be exhibited on the driver license of a veteran upon the payment of an additional \$1 fee for the license and the presentation of a copy of the person’s:

- a. DD Form 214, issued by the United States Department of Defense;
- b. Veteran health identification card, issued by the United States Department of Veterans Affairs;
- c. Veteran identification card, issued by the United States Department of Veterans Affairs pursuant to the Veterans Identification Card Act of 2015, Pub. L. 114-31; or
- d. ~~Other another~~ acceptable form specified by the Department of Veterans’ Affairs.

~~2.~~ Until a veteran’s license is next renewed, the veteran may have the word “Veteran” added to his or her license upon surrender of his or her current license, payment of a \$2 fee to be deposited into the Highway Safety Operating Trust Fund, and presentation of any of the forms of identification specified in subparagraph 1 a copy of his or her DD Form 214 or another acceptable form specified by the Department of Veterans’ Affairs. If the applicant is not conducting any other transaction affecting the driver license, a replacement license ~~must shall~~ be issued with the word “Veteran” without payment of the fee required in s. 322.21(1)(e).

Section 6. Paragraph (c) of subsection (1) of section 322.135, Florida Statutes, is amended to read:

322.135 Driver license agents.—

(1) The department shall, upon application, authorize by interagency agreement any or all of the tax collectors who are constitutional officers under s. 1(d), Art. VIII of the State Constitution in the several counties of the state, subject to the requirements of law, in accordance with rules of the department, to serve as its agent for the provision of specified driver license services.

(c) A service fee of \$6.25 ~~must shall~~ be charged, in addition to the fees set forth in this chapter, for providing all services pursuant to this chapter. The service fee may not be charged:

- 1. More than once per customer during a single visit to a tax collector’s office.
- 2. For a reexamination requested by the Medical Advisory Board or required pursuant to s. 322.221.
- 3. For a voter registration transaction.
- 4. In violation of any federal or state law.

5. To a veteran receiving any service pursuant to this chapter, upon presentation of a copy of the veteran's:

a. DD Form 214, issued by the United States Department of Defense;

b. Veteran health identification card, issued by the United States Department of Veterans Affairs;

c. Veteran identification card, issued by the United States Department of Veterans Affairs pursuant to the Veterans Identification Card Act of 2015, Pub. L. 114-31; or

d. Other acceptable form specified by the Department of Veterans' Affairs.

Section 7. This act shall take effect July 1, 2018.

Approved by the Governor March 23, 2018.

Filed in Office Secretary of State March 23, 2018.