

TAXATION AND BUDGET REFORM COMMISSION

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March 18, 2008

The Honorable Ken Pruitt
President
The Florida Senate
409 The Capitol
404 South Monroe Street
Tallahassee, Florida 32399
The Honorable Marco Rubio
Speaker
The Florida House of Representatives
420 The Capitol
402 South Monroe Street
Tallahassee, Florida 32399
Tallahassee, Florida 32399

Dear President Pruitt and Speaker Rubio:

The Taxation and Budget Reform Commission hereby submits the Committee Substitute for Statutory Recommendation 29 for consideration by the Florida Legislature.

Article XI, section 6 of the Florida Constitution requires the Commission to conduct a review and to "propose to the legislature any recommended statutory changes related to the taxation or budgetary laws of the state." Consistent with this duty, the Commission approved the Committee Substitute for Statutory Recommendation 29 by a vote of 13-2 on March 7, 2008.

The statutory recommendation provides for the creation of a joint legislative committee to review sales tax exemptions. Exemptions for modification or repeal identified by the committee must be submitted to a vote of each house of the Legislature. The text and analysis of the recommendation are attached.

Please contact me or Susan Skelton, executive director, for additional information or assistance.

Sincerely,

Allan Bense, Chair

Enclosures

Cc: The Honorable Charlie Crist, Governor