Senator Rodriguez moved the following:

...Senate Amendment to Amendment (882296) (with title amendment)

Between lines 3370 and 3371 insert:

Section 72. The Office of Program Policy Analysis and Government Accountability shall, within existing resources, prepare a report that analyzes the effect of the adoption of water’s-edge combined reporting for affiliated domestic companies that are engaged in unitary business. The report shall, at a minimum:
(1) Estimate the effect of the adoption of the combined reporting on the capture of new revenues.

(2) Estimate the effect of the capture of new revenues on the refunds authorized in s. 220.1105, Florida Statutes.

(3) Identify changes in the combined reporting that would promote efficiency or clarity in applying the combined reporting.

(4) Estimate the maximum feasible rate reduction in the sales tax on commercial leases if s. 220.1105, Florida Statutes, was repealed and additional revenues were captured as a result of the adoption of the combined reporting.

(5) Estimate future rate reductions to the corporate income tax if revenue neutrality was maintained.

(6) Examine the effect of the combined reporting on the largest, median, and smallest corporate income taxpayers, or, if such taxpayers cannot be ascertained, include representative estimates.

The Office of Program Policy Analysis and Government Accountability must submit the report to the Governor, the President of the Senate, and the Speaker of the House of Representatives by January 1, 2021.

========== T I T L E A M E N D M E N T ===========
And the title is amended as follows:

Between lines 3720 and 3721 insert:

requiring the Office of Program Policy Analysis and Government Accountability to prepare a specified
report relating to water’s-edge combined reporting for corporate income tax purposes and submit it to the Governor and the Legislature by a specified date;