Senator Gruters moved the following:

**Senate Amendment to Substitute Amendment (271678) (with title amendment)**

Between lines 1782 and 1783 insert:

Section 37. The Office of Program Policy Analysis and Government Accountability (OPPAGA), in consultation with the Department of Revenue, shall conduct a study and prepare a report of the fiscal impact of the repeal, pursuant to s. 220.1105(5), of the downward adjustments to corporate income tax rates under s. 220.1105 on adversely affected taxpayers. By
January 1, 2021, OPPAGA shall submit the report to the Governor, the President of the Senate, and the Speaker of the House of Representatives.

And the title is amended as follows:

Delete line 1981 and insert:

providing an appropriation; requiring the Office of Program Policy Analysis and Government Accountability, in consultation with the department, to conduct a study and prepare a certain report relating to the scheduled repeal of certain downward adjustments to corporate income tax rates; requiring OPPAGA to submit the report to the Governor and the Legislature by a certain date; authorizing the department