

Tab 1		CS/HB 7097 by APC, WMC, Avila (CO-INTRODUCERS) Beltran, Eagle, Hill; (Compare to S 00062)						
		Taxation						
864620	D	S	RE	AP, Stargel, Gainer	Delete everything after	03/11	05:53	PM
490192	AA	S	RE	AP, Flores	Delete L.5 - 241.	03/11	05:53	PM
281722	AA	S	UNFAV	AP, Stewart	btw L.131 - 132:	03/11	05:53	PM
393542	AA	S	RE	AP, Brandes	Delete L.1004:	03/11	05:53	PM
662974	AA	S	RE	AP, Flores	Delete L.1541 - 1753.	03/11	05:53	PM
305586	AA	S	RE	AP, Braynon	Delete L.2101 - 2107:	03/11	05:53	PM
569010	AA	S	RE	AP, Brandes	btw L.2162 - 2163:	03/11	05:53	PM
286220	AA	S	UNFAV	AP, Book	Delete L.3111 - 3645.	03/11	05:53	PM
882296	D	S	FAV	AP, Stargel, Gainer	Delete everything after	03/11	05:53	PM
558640	A	S	00	AP, Stewart	btw L.348 - 349:	03/11	05:53	PM
410044	A	S	00	AP, Brandes	btw L.2070 - 2071:	03/11	05:53	PM

The Florida Senate
COMMITTEE MEETING EXPANDED AGENDA

APPROPRIATIONS
Senator Bradley, Chair
Senator Simpson, Vice Chair

MEETING DATE: Wednesday, March 11, 2020
TIME: 1:00—2:30 p.m.
PLACE: Pat Thomas Committee Room, 412 Knott Building

MEMBERS: Senator Bradley, Chair; Senator Simpson, Vice Chair; Senators Bean, Benacquisto, Book, Brandes, Braynon, Flores, Gainer, Gibson, Hutson, Lee, Mayfield, Montford, Passidomo, Powell, Rouson, Simmons, Stargel, Stewart, and Thurston

TAB	BILL NO. and INTRODUCER	BILL DESCRIPTION and SENATE COMMITTEE ACTIONS	COMMITTEE ACTION
1	CS/HB 7097, 1st Eng. Appropriations Committee / Ways and Means Committee / Avila (Compare CS/H 429, CS/CS/CS/H 689, H 701, CS/H 919, CS/H 1257, H 1369, H 6057, CS/CS/H 7063, S 62, CS/S 508, CS/CS/S 524, CS/S 542, S 1174, CS/S 1236, CS/S 1240, S 1348, CS/S 1752, S 7060)	Taxation; Revises provisions related to tourist development taxes, ad valorem taxes, corporate income taxes, value adjustment boards, tangible personal property rolls, truth-in-millage processes, communications services taxes, penalties related to dyed diesel fuels, convention development taxes, rental & license fees, sales tax reports, charter county & regional transportation system surtaxes, school capital outlay surtaxes, corporate income taxes, & contaminated site rehabilitation tax credits; repeals provision related to sports development; provides tax-free holidays. AP 03/11/2020 Fav/1 Amendment	Fav/1 Amendment (490192) Yeas 20 Nays 0

Other Related Meeting Documents

Click or tap here to enter text.**The Florida Senate**
BILL ANALYSIS AND FISCAL IMPACT STATEMENT

(This document is based on the provisions contained in the legislation as of the latest date listed below.)

Prepared By: The Professional Staff of the Committee on Appropriations

BILL: CS/HB 7097, 1st Eng.

INTRODUCER: Appropriations Committee; Ways and Means Committee; and Representatives Avila, Beltran, Eagle, and others

SUBJECT: Taxation

DATE: March 11, 2020

REVISED: _____

ANALYST	STAFF DIRECTOR	REFERENCE	ACTION
1. <u>Babin</u>	<u>Kynoch</u>	<u>AP</u>	<u>Fav/1amendment</u>

Please see Section IX. for Additional Information:

AMENDMENTS - Significant amendments were recommended

I. Summary:

Sections 1 through VIII of the analysis discuss CS/HB 7097, as passed by the House of Representatives. Section IX describes the amendment adopted by the Senate Appropriations Committee.

CS/HB 7097:

- Provides a three-day “back-to-school” tax holiday from August 7, 2020, through August 9, 2020, for certain clothing, school supplies, and personal computers.
- A seven-day “disaster preparedness” tax holiday from May 29, 2020, through June 04, 2020, for specified disaster preparedness items.
- Reduces the state communications services tax rate by 0.5 percentage points.
- Reduces the tax rate for commercial property rentals from 5.5 percent to 5.4 percent.
- Requires all surplus lines policies to be taxed at the same tax rate and reduces the rate from 5 percent to 4.94 percent.
- Increases the refund of aviation fuel tax for certain air carriers from 1.42 cents per gallon to 2.38 cents per gallon.
- Creates the Children’s Promise Tax Credit, a \$5 million per year tax credit program to encourage businesses to contribute to charitable organizations that provide services focused on child welfare.
- Provides a one-time increase of \$8.2 million for the brownfields tax credit program.
- Provides a one-time \$2 million corporate income tax credit for certain rental car and car leasing corporations.

- Amends the requirements for hospitals to qualify for a charitable tax exemption. Non-profit hospitals would be required to document the value of the community benefit they provide, and their current charitable tax exemption would be limited to the value of the community benefit.
- Extends the property tax exemption for educational property to certain leaseholds.
- Exempts from property tax certain construction equipment;
- Restructures the authorized uses of tourist development, convention development, and local option food and beverage taxes levied in Miami-Dade County. The bill also expands the allowable uses of the tourist development tax revenues in all counties to allow for water quality improvement and parks and trails projects.
- Increases the amount of receipts from the tax collection enforcement diversion program that are deposited into a reserve account for the Florida Association of Centers for Independent Living.
- Changes when certain utility-owned tangible personal property is included on the tax roll.
- Repeals the Charter County and Regional Transportation System Sales Surtax currently levied in Miami-Dade County, and limits any levy after July 1, 2020, to 20 years.
- Requires that School Capital Outlay sales surtaxes approved in the future be proportionately shared with charter schools.
- Repeals the Sports Development Program.
- Updates the qualifying operations for the deployed servicemember property tax exemption.
- Allows condominium associations to jointly represent condominium owners in certain judicial appeals.
- Amends the statutory provisions that address conflicts of interest for special magistrates.
- Restricts information that may be mailed with the yearly Notice of Proposed Property Taxes.
- Includes contributions to scholarship funding organizations as tax liabilities for purposes of refunds of corporate income tax required by s. 220.1105, Florida Statutes.
- Amends property tax roll classifications and required statistical measurements.
- Provides flexibility in property tax noticing requirements during declared states of emergency.
- Extends the time to provide documentation relating to boat and aircraft purchases by nonresidents.
- Extends the time property owners affected by Hurricane Michael may begin rebuilding in order to retain their prior homestead assessment limitation.
- Increases bond limits for certain bonds required of motor fuel dealers.
- Amends the penalty for mislabeling dyed diesel fuel.
- Requires certain payment settlement entities to provide a federal tax form to the Department of Revenue.
- Provides procedures for local governments to update addresses within their jurisdictions and provides procedures for correcting local government distributions.
- Authorizes the Department of Revenue to send certain notices electronically if the taxpayer consents.
- Extends the time for taxpayers to file a refund claim during informal protests.
- Reduces the penalties for failing to electronically file certain Reemployment Assistance Tax documents.

The bill reduces total state and local government revenue by \$120.5 million (\$133.0 million recurring) in Fiscal Year 2020-2021. *See* Section V.

The bill appropriates \$591,500 in General Revenue funds to the Department of Revenue to implement the two sales tax holidays, the tax rate reduction on the rental of commercial real property, and the Children's Promise Tax Credit program for contributions made to certain charitable organizations.

II. Present Situation:

The present situation for each issue is described below in Section III, Effect of Proposed Changes.

III. Effect of Proposed Changes:

Section 1 – Tourist Development Taxes

Present situation: The Local Option Tourist Development Act authorizes counties to levy up to five separate taxes on the short-term rental¹ or lease of accommodations.² The tourist development taxes (TDT) consist of the following levies:

- The original TDT may be levied at a rate of 1 or 2 percent.³
- An additional 1 percent tax may be levied by counties who have levied the original TDT for at least 3 years.⁴
- A high tourism impact tax of 1 percent may be levied by a county with a high tourism impact.⁵
- A professional sports franchise facility tax may be levied up to an additional 1 percent.⁶
- An additional professional sports franchise facility tax no greater than 1 percent may be imposed by a county that has already levied the professional sports franchise facility tax.⁷

Depending on a county's eligibility, the maximum tax rate that may be levied varies from 3 to 6 percent. The table below displays the five local option tourist development taxes available to counties, the number of counties eligible to levy a specific tourist development tax, and the number of counties currently levying such tax.⁸

¹ Section 125.0104(3)(a), F.S., provides that the tax applies to rentals or leases of 6 months or less.

² Section 125.0104, F.S.

³ Section 125.0104(3)(c), F.S.

⁴ Section 125.0104(3)(d), F.S.

⁵ Section 125.0104(3)(m), F.S.

⁶ Section 125.0104(3)(l), F.S.

⁷ Section 125.0104(3)(n) F.S.

⁸ Office of Economic and Demographic Research, 2020 Local Option Tourist/Food and Beverage/Tax Rates in Florida's Counties, available at <http://edr.state.fl.us/Content/local-government/data/county-municipal/2020LOTTRates.pdf>, (published Dec. 19, 2019) (last visited Feb. 12, 2020).

2020 TDT Rates & Number of Counties	Original Tax (1% or 2%)	Additional Tax (1%)	Professional Sports Franchise Facility Tax (up to 1%)	High Tourism Impact Tax (1%)	Additional Professional Sports Franchise Facility Tax (up to 1%)
Eligible to Levy:	67	59	67	9	65
Levying:	63	54	45	7	30

Tourist Development Tax Process

Each county that levies TDTs is required to have a “tourist development council.”⁹ The tourist development council is a group of residents from the county that are appointed by the county governing authority. The tourist development council, among other duties, makes recommendations to the county governing authority for the effective operation of special projects or for uses of TDT revenue and must continuously review expenditures of revenues from the TDT.

Prior to the authorization of the original 1 or 2 percent TDT, the levy must be approved by a countywide referendum¹⁰ and the additional TDT levy must be authorized by a vote of the county’s governing authority or by voter approval of a countywide referendum.¹¹

Each county proposing to levy the original 1 or 2 percent tax must then adopt an ordinance for the levy and imposition of the tax,¹² which must include a plan for tourist development prepared by the tourist development council.¹³ The plan for tourist development must include the anticipated net tax revenue to be derived by the county for the two years following the tax levy, as well as a list of the proposed uses of the tax and the approximate cost for each project or use.¹⁴ The plan for tourist development may not be substantially amended except by ordinance enacted by an affirmative vote of a majority plus one additional member of the governing board.¹⁵

Tourist Development Tax Uses

Generally, TDT revenues may be used for specified tourism marketing, water- or beach-oriented projects, and construction of tourist-related facilities;¹⁶ however, the permitted uses of each local option tax vary according to the particular levy.

Revenues received from the original 1 or 2 percent levy, as well as the additional 1 percent levy, and revenues received from the High Tourism Impact Tax of 1 percent must be used for the purposes listed in s. 125.0104(5), F.S. These purposes are:

⁹ Section 125.0104(4)(e), F.S.

¹⁰ Section 125.0104(6)(a), F.S.

¹¹ Section 125.0104(3)(d), F.S.

¹² Section 125.0104(4)(a), F.S.

¹³ Section 125.0104(4)(c), F.S.

¹⁴ Section 125.0104(4)(c), F.S.

¹⁵ Section 125.0104(4)(d), F.S. The provisions found in ss. 125.0104(4)(a)-(d), F.S., do not apply to the additional 1 percent tax, the high tourism impact tax, or the professional sports franchise facility tax, and s. 125.0104(4), F.S., does not apply to the additional professional sports franchise facility tax.

¹⁶ See s. 125.0104(5), F.S.; see also Florida Legislative Committee on Intergovernmental Relations, Issue Brief: Utilization of Local Option Tourist Taxes by Florida Counties in Fiscal Year 2009-2010 (December 2009), available at <http://edr.state.fl.us/Content/local-government/reports/localopttourist09.pdf> (last visited Mar. 03, 2020).

- The acquisition, construction, extension, enlargement, remodeling, repair, or improvement of a publicly owned and operated convention center, sports stadium, sports arena, coliseum, auditorium, aquarium, or a museum that is publicly owned and operated or owned and operated by a not-for-profit organization, or promotion of a zoo.
- Promotion and advertising of tourism in the state.
- Funding of convention bureaus, tourist bureaus, tourist information centers, and news bureaus as county agencies, or by contract with chambers of commerce or similar associations in the county.
Financing beach park facilities or beach improvement, maintenance, renourishment, restoration, and erosion control, including shoreline protection, enhancement, cleanup or restoration of inland lakes and rivers to which there is public access as those uses relate to the physical preservation of the beach, shoreline, or inland lake or river.¹⁷
- In counties with populations less than 750,000, tourist development tax revenue may be used for the acquisition, construction, extension, enlargement, remodeling, repair, or improvement, maintenance, operation, or promotion of zoos, fishing piers, or nature centers which are publicly owned and operated or owned and operated by a not-for-profit organization and open to the public.
- A county located adjacent to the Gulf of Mexico or the Atlantic Ocean, except a county that receives revenue from taxes levied pursuant to s. 125.0108, F.S., may use up to 10 percent of the tax revenue received pursuant to this section to reimburse expenses incurred in providing public safety services, including emergency medical services, and law enforcement services, which are needed to address impacts related to increased tourism and visitors to an area.
- Securing revenue bonds issued by the county for the acquisition, construction, extension, enlargement, remodeling, repair, or improvement of a publicly owned and operated convention center, sports stadium, sports arena, coliseum, auditorium, aquarium, or a museum or financing beach park facilities or beach improvement, maintenance, renourishment, restoration, and erosion control.

Revenues received from a Professional Sports Franchise Facility Tax (both the original 1 percent levy and the additional 1 percent levy) can be used to pay debt service on bonds for the construction or renovation of professional sports franchise facilities, spring training facilities or professional sports franchises, and to promote and advertise tourism. The original 1 percent levy may also be used to operate or maintain a convention center.

The use of TDT revenue for any purpose not expressly authorized in statute is expressly prohibited.¹⁸

Tourist Development Tax Administration

A county that levies a TDT may self-administer the tax if the county adopts an ordinance providing for the local collection and administration of the tax.¹⁹ A county that chooses to self-administer the taxes must also choose whether to assume all responsibility for auditing the

¹⁷ In counties with populations less than 100,000, up to 10 percent of TDT revenues may be used for financing beach park facilities. Section 125.0104(5)(a)5., F.S.

¹⁸ Section 125.0104(5)(e), F.S.

¹⁹ Section 125.0104(10), F.S.

records and accounts of dealers and assessing, collecting, and enforcing payments of delinquent taxes, or to delegate this authority to the Department of Revenue (DOR).²⁰

Current Collections and Related Expenditures in Miami-Dade County

Based on the Miami-Dade County budget for Fiscal Year 2019-2020,²¹ actual TDT collections for Fiscal Year 2018-2019 were nearly \$47 million, comprised of:

- Tourist Development Tax²² revenues of \$31,223,480, and
- Professional Sports Facilities Tax²³ revenues of \$15,611,740.

The estimated Fiscal Year 2019-2020 collections are nearly \$49 million, comprised of:

- Tourist Development Tax revenues of \$32,464,000, and
- Professional Sports Facilities Tax revenues of \$16,232,000.

These funds were budgeted for use as follows:

- TDT revenues were budgeted for distribution to:
 - The Greater Miami Convention and Visitors Bureau (60 percent minus a stipend to the Tourist Development Council),
 - The Cultural Affairs Council (within the Miami-Dade County Department of Cultural Affairs) (20 percent), and
 - City of Miami (20 percent), which is used for debt service.
- Professional Sports Facilities Tax revenues were exclusively budgeted for debt service.
 - The debt secured and paid by this revenue stream over time has included funds for the Key Biscayne Golf Course, Golf Club of Miami, Orange Bowl Stadium, International Tennis Center, Miami Arena, Homestead Sports Complex, and the Dade International Speedway.²⁴

Proposed change: The bill expands the list of allowable uses of TDT revenues to include public parks and trails and water quality improvement projects. Allowable water quality improvement projects include, but are not limited to, flood mitigation; seagrass or seaweed removal; algae control, cleanup, or prevention measures; and septic-to-sewer conversion projects primarily undertaken to reduce or prevent the discharge of untreated or partially treated wastewater into surface water that is important to the local tourism industry if the applicable septic tank is within 2 miles of any surface water other than those designated as Outstanding Florida Waters, as provided in s. 403.061(27), F.S., or within 5 miles of any surface water designated as Outstanding Florida Waters.

²⁰ Section 125.0104(10)(c), F.S.

²¹ Miami-Dade County, Management and Budget, *FY 2019-20 Adopted Budget and Multi-Year Capital Plan, Volume 1, Appendix 0: Transient Lodging and Food and Beverage Taxes*, 351, available at <https://www.miamidade.gov/budget/library/fy2019-20/adopted/appendix-o.pdf> (last visited Mar. 03, 2020).

²² Section 125.0104(3)(c), F.S.

²³ Section 125.0104(3)(l), F.S.

²⁴ Miami-Dade County, *Professional Sports Franchise Facility Tax*, 268, available at <http://www.miamidade.gov/finance/library/bond-book/2018/special/professional-sports-tax-receipts.pdf> (last visited Mar. 03, 2020).

The bill increases, from 750,000 to 950,000, the current population threshold under which counties are allowed to use TDT revenue for the acquisition, construction, extension, enlargement, remodeling, repair, or improvement, maintenance, operation, or promotion of zoos, fishing piers, or nature centers which are publicly owned and operated or owned and operated by a not-for-profit organization and open to the public.

The bill limits the uses of TDT revenues in Miami-Dade County.²⁵ It allows Miami-Dade County to use TDT revenues to complete the terms of any project or contract in effect as of the date the bill becomes law, including debt service on such projects, but does not allow use of revenues for extension of any project, contract, or debt service beyond the terms in effect as of the date the bill becomes law. Any revenue not needed for those purposes is redirected to the following:

- 50 percent of the revenues will be distributed to the local government jurisdictions within which the revenues were collected. For amounts collected and remitted within municipalities, the revenues will be distributed back to each local governing body in proportion to the amount of revenue received from that municipality. For unincorporated areas, revenues will be distributed back to Miami-Dade County. The jurisdictions are authorized to use these revenues to:
 - Promote or advertise tourism and fund convention bureaus, tourist bureaus, tourist information centers, and news bureaus. Promotion can be done through direct expenditures by the jurisdiction or through an interlocal agreement with the Greater Miami Convention and Visitors Bureau;
 - Reimburse expenses incurred in providing public safety services related to tourism, like emergency medical or law enforcement services, provided that such revenues may not supplant the normal operating expenses incurred for such services;
 - Acquire, construct, extend, enlarge, remodel, repair, improve, maintain, operate, or promote parks or trails that are publicly owned and operated or owned and operated by not-for-profit organizations and open to the public; or
 - Finance certain public facility infrastructure projects, if the public facilities are needed to increase tourist-related business activities in the county or subcounty special district and are recommended by the county tourist development council. Tourist Development Tax revenues may also be used for any related land acquisition, land improvement, design, and engineering costs and all other professional and related costs required to bring public facilities into service.²⁶ Any public facility infrastructure projects are subject to the conditions currently applicable to similar infrastructure projects in s. 125.0104(5)(a)6., F.S.:
 - The use must be approved by a vote of at least two-thirds of the county governing board membership;
 - No more than 70 percent of the cost of the new facilities may be paid for with these TDT revenues;

²⁵ This section of the bill applies to counties defined in s. 125.011(1), F.S. Section 125.011(1), F.S., defines “county” as “any county operating under a home rule charter adopted pursuant to ss. 10, 11, and 24, Art. VIII of the Constitution of 1885, as preserved by Art. VIII, s. 6(e) of the Constitution of 1968, which county, by resolution of its board of county commissioners, elects to exercise the powers herein conferred.” This definition currently applies only to Miami-Dade County.

²⁶ Infrastructure projects are limited to the acquisition, construction, extension, enlargement, remodel, repair, improvement, maintenance, or operation of public facilities in the jurisdiction. “Public facilities” is defined to mean “major capital improvements that have a life expectancy of 5 or more years, including, but not limited to, transportation; sanitary sewer, including solid waste, drainage, and potable water; and pedestrian facilities.”

- No more than 40 percent of these TDT revenues collected by the county are spent to promote and advertise tourism; and
- An independent analysis, performed at the expense of the county tourist development council, must demonstrate the positive impact of the infrastructure project on tourist-related business in the county.
- Acquire, construct, extend, enlarge, remodel, repair, improve, maintain, operate, or promote parks or trails that are either publicly owned and operated or owned and operated by a not-for-profit organization and open to the public.
- 20 percent of the revenues will be distributed to the county to fund the primary bureau, department, or association responsible for organizing, funding, and promoting opportunities for artists and cultural organizations within the county. The organization currently meeting this criteria is the Miami-Dade Department of Cultural Affairs.²⁷
- 30 percent of the revenues will be distributed to the county to be used for any new purpose specified for the current food and beverage tax in s. 212.0306, F.S., renamed the Local Option Coastal Recovery and Resiliency Tax by the bill. These include any one or more of the following, as decided by a majority of the governing board of the county:
 - Water quality improvement projects, including, but not limited to:
 - Flood mitigation,
 - Seagrass or seaweed removal,
 - Algae control, cleanup, or prevention measures,
 - Biscayne Bay and waterway network restoration measures, and
 - Septic-to-sewer conversion projects primarily undertaken to reduce or prevent the discharge of untreated or partially treated wastewater into surface water that is important to the local tourism industry if the applicable septic tank is within 2 miles of any surface water other than those designated as Outstanding Florida Waters, as provided in s. 403.061(27), F.S., or within 5 miles of any surface water designated as Outstanding Florida Water.
 - Erosion control.
 - Mangrove protection.
 - Removal of invasive plant and animal species.
 - Beach renourishment.
 - Purchase of land for conservation purposes.
 - Coral reef protection.

Sections 2 and 3 – Heavy Equipment and Construction Work in Progress

Present situation: All tangible personal property is subject to ad valorem taxation unless expressly exempted.²⁸ Household goods and personal effects,²⁹ items of inventory,³⁰ and up to \$25,000 of assessed value for each tangible personal property tax return³¹ are exempt from ad valorem taxation. Anyone who owns tangible personal property on January 1 of each year and

²⁷ For more information on this organization, available at <https://www.miamidadearts.org> (last visited Mar. 02, 2020).

²⁸ Section 196.001(1), F.S.

²⁹ Section 196.181, F.S.

³⁰ Section 196.185, F.S.

³¹ Section 196.183, F.S.

who has a proprietorship, partnership, or corporation, or is a self-employed agent or a contractor, must file a tangible personal property return to the property appraiser by April 1 each year.³²

Tangible personal property is defined as all goods, chattels, and other articles of value (not including vehicles) capable of manual possession and whose chief value is intrinsic to the article itself.³³

“Inventory” is defined as chattels consisting of items commonly referred to as goods, wares, and merchandise which are held for sale or lease to customers in the ordinary course of business.³⁴ Items of inventory that are held for lease to customers in the ordinary course of business, rather than for sale, are deemed inventory only prior to the initial lease.

“Construction work in progress” is defined as items consisting of tangible personal property commonly known as fixtures, machinery, and equipment when in the process of being installed in new or expanded improvements to real property and whose value is materially enhanced upon connection or use with a preexisting, taxable, operational system or facility. Construction work in progress is subject to ad valorem taxation when it is deemed to be substantially completed, meaning when it is connected with the preexisting, taxable, operational system or facility.³⁵

Proposed Change: The bill amends s. 192.001(11)(c), F.S., to provide that the term “inventory,” for all levies other than school district levies, also means construction equipment owned by a heavy equipment rental dealer that is for sale or short-term rental in the normal course of business on the annual assessment date. “Heavy equipment rental dealer” means a person or entity principally engaged in the business of short-term rental and sale of equipment described under North American Industry Classification System code 532412. “Short-term rental” means the rental of a dealer’s heavy equipment for less than 365 days under an open-ended contract or under a contract with unlimited terms. The bill provides that the prior short-term rental of the construction or industrial equipment does not disqualify the property from qualifying as inventory, and the term “inventory” does not include heavy equipment rented with an operator.

The bill also amends s. 192.001(11)(d), F.S., to provide that for purposes of tangible personal property constructed or installed by an electric utility, construction work in progress shall not be deemed substantially complete unless all permits or approvals required for commercial operation have been received and approved.

The bill applies the provisions related to construction work in progress retroactively to January 1, 2020.

Section 4 – Hurricane Michael Rebuilding Start Time

Present situation: Changes, additions, or improvements to property are assessed at just value on January 1 after the changes, additions, or improvements are substantially completed; however,

³² Section 193.062, F.S.; See also DOR, Tangible Personal Property, available at https://floridarevenue.com/property/Pages/Taxpayers_TangiblePersonalProperty.aspx (last visited Mar. 02, 2020).

³³ Section 192.001(11)(d), F.S.

³⁴ Section 192.001(11)(c)1., F.S.

³⁵ Section 192.001(11)(d), F.S.

for property damaged or destroyed by misfortune or calamity, Florida allows property owners to retain their assessment limitations – meaning the property is taxed at less than just value – when the property owner replaces all or a portion of damaged property.³⁶ The repairs must begin within three years after the first January 1 after the damage, and the square footage of the improvements may not exceed 110 percent of the property before the damage or destruction. The 110 percent limitation does not apply to property that, as changed or improved, does not exceed 1500 square feet.

Proposed change: The bill creates s. 193.1557, F.S., to extend from three years to five years the timeframe for commencing changes, additions or improvements that replace all or a portion of property damaged or destroyed by Hurricane Michael.

Sections 5, 7, and 47 – Condominium Associations

Present situation: Condominium units and cooperative units are subject to ad valorem taxation. Current law allows condominium associations and cooperative associations to file a single, joint petition to the Value Adjustment Board ("VAB") in order to contest the tax assessment of all units within the condominium or cooperative.³⁷ The association must provide each unit owner notice of the petition and of the unit owner's right to opt out of the petition, if desired.³⁸

Under certain circumstances, a property appraiser may appeal a VAB decision to the circuit court.³⁹ In a recent decision, a Florida court found that if the property appraiser appeals a VAB decision, each unit owner must each defend the suit if the unit owner so chooses; the association may not represent all unit owners in defending the property appraiser's appeal.⁴⁰

Proposed change: The bill amends ss. 194.011, 194.181, and 718.111, F.S., to provide that where an association has filed a single joint petition to challenge a tax assessment, a condominium or cooperative association may continue to represent, prosecute, and defend the unit owners through any related subsequent proceeding in any tribunal and any appeals. This provision would apply to cases pending on July 1, 2020.

The bill provides that in any case brought by the property appraiser concerning a value adjustment board decision on a single joint petition filed by a condominium or cooperative association, the association and all unit owners included in the single joint petition are the party defendants. The association must notify all unit owners of their options to participate or not participate. The notice must be hand-delivered or delivered by certified mail, return receipt requested, or transmitted electronically if a unit owner has expressly consented in writing to receive such notices through electronic transmission. The association must provide at least 14 days for unit owners to respond to the notice. Any unit owner failing to respond to the notice will be represented in the response or answer filed by the association.

³⁶ See ss. 193.155(4)(b), 193.1554(6)(b), and 193.1555(6)(b), F.S.

³⁷ Section 194.011(3)(e), F.S.

³⁸ Section 194.011(3)(e), F.S.

³⁹ See s. 194.036, F.S.

⁴⁰ *Central Carillon Beach Condominium Association, Inc., et al., v. Garcia, etc., et al.*, 245 So. 3d 869 (Fla. 3d DCA 2018).

Section 6 – Special Magistrate Appraisals

Present situation: Florida provides for the administrative review of ad valorem tax assessments and exemption denials through local value adjustment boards (VABs).⁴¹ The VAB hearings are a venue in which taxpayers can present their case to a neutral party without the need to hire an attorney or go through the formal process of a circuit court case.

Current law authorizes a property owner to initiate a review by filing a petition with the clerk of the VAB before the 25th day after the mailing of the Notice of Proposed Property Taxes.⁴²

In most counties, the VAB hearing takes place in front of a special magistrate instead of the VAB.⁴³ Special magistrates are experienced appraisers and attorneys who are hired to serve as impartial hearing officers.⁴⁴ Special magistrates hear evidence and make recommendations to the VAB, and the VAB makes the final decision on a petition.

Proposed change: The bill amends s. 194.035(1), F.S., to provide that an appraisal may not be submitted as evidence to the VAB in any year during which the appraiser who prepared the appraisal serves the board as a special magistrate.

Sections 8 and 9 – Classification of Property

Present situation: All property on an assessment roll must be classified based upon the use of the property.⁴⁵ In Florida, apartment property is classified as multifamily property; however, the industry typically assesses apartment property as commercial property.⁴⁶

Proposed change: The bill amends s. 195.073, F.S., to specify that apartment property with more than nine units should be classified as commercial property.

Section 9 – Review of Assessment Rolls

Present situation: Florida law requires the DOR to conduct an in-depth review of the real property and tangible personal property assessment rolls of each county at least once every two years,⁴⁷ and report the results of its review to specified legislative committees and county officials.⁴⁸ The DOR must adhere to the standards to which property appraisers are required to adhere and to use all practicable steps to maximize the representativeness or statistical reliability of the samples of properties reviewed.

⁴¹ See generally s. 194.011, F.S.

⁴² Section 194.011(3), F.S. This notice is often referred to as the Truth in Millage Notice (TRIM Notice).

⁴³ Section 194.035(1), F.S., requires the use of special magistrates in counties with a population over 75,000. Smaller counties may use special magistrates, but special magistrates are not required.

⁴⁴ Section 194.035(1), F.S.

⁴⁵ Section 195.073, F.S.

⁴⁶ See International Association of Assessing Officers, Standard on Mass Appraisal of Real Property, p. 8, Standard 4.1, Valuation Models, available at <https://www.iaao.org/media/standards/StandardOnMassAppraisal.pdf> (last visited Mar. 7, 2020).

⁴⁷ Section 195.096(1), F.S.

⁴⁸ Section 195.096(3)(c), F.S.

During the review process, the DOR is required to sample and analyze enough of each tax roll to ensure that there is a 95-percent level of confidence that the portions analyzed represent the roll as a whole.⁴⁹ The DOR is required to compute these confidence intervals for each classification or sub-classification studied.⁵⁰ The DOR is also required to compute a confidence interval for the roll as a whole.

The DOR ceased conducting in-depth reviews of the tangible personal property tax rolls approximately 10 years ago as a result of the Legislature cutting the positions that conducted those reviews. As for the confidence interval calculation for the tax roll as a whole, there is no industry standard for such a calculation, as it would combine disparate classifications and sub-classifications that were analyzed independently.

A recently completed Auditor General's report contained findings noting that the DOR has not conducted in-depth reviews of tangible personal property tax rolls, and that the DOR has not met the requirement to compute a confidence interval for the property tax roll as a whole.

Proposed Change: The bill amends s. 195.096, F.S., to specify that in-depth reviews are only required for real property tax rolls and to remove the requirement that the DOR compute confidence intervals for the property tax roll as a whole.

Sections 10, 11 and 12 – Ad Valorem Exemption for Deployed Servicemembers⁵¹

Present situation: The Florida Constitution grants an exemption for military servicemembers that have Florida homesteads and are deployed on active duty outside the continental United States, Alaska or Hawaii in support of military operations designated by the Legislature.⁵² The exemption is equal to the taxable value of the qualifying servicemember's homestead on January 1 of the year in which the exemption is sought, multiplied by the number of days that the servicemember was on a qualifying deployment in the preceding calendar year, and divided by the number of days in that year.⁵³

A service member who seeks to claim the tax exemption must file an application for exemption with the property appraiser on or before March 1 of the year following the year of the qualifying deployment.⁵⁴

By January 15 of each year, the Department of Military Affairs must submit to the President of the Senate, the Speaker of the House of Representatives, and the tax committees of each house of the Legislature a report of all known and unclassified military operations outside the continental United States, Alaska, or Hawaii for which servicemembers based in the continental United States have been deployed during the previous calendar year.⁵⁵

⁴⁹ See s. 195.096(2)(f), F.S.

⁵⁰ Section 195.096(2)(f), F.S.

⁵¹ Section 196.173(7), F.S., defines the term "servicemember" for purposes of this exemption to mean a member or former member of any branch of the United States military or military reserves, the United States Coast Guard or its reserves, or the Florida National Guard.

⁵² FLA. CONST. art. VII, s. 3(g). See also s. 196.173, F.S.

⁵³ Section 196.173(4), F.S.

⁵⁴ Section 196.173(5)(a), F.S.

⁵⁵ Section 196.173(3), F.S.

Proposed change: The bill updates the statutory list of military operations eligible for the exemption by adding Operation Juniper Shield, which began February 2007, Operation Pacific Eagle, which began September 2017, and Operation Martillo, which began January 2012. The bill also removes Operation Enduring Freedom which ended on December 31, 2014.

The bill extends the application deadline to receive an exemption for a qualified deployment added by the bill for the 2020 tax roll to June 1, 2020.

For purposes of applying for the exemption, the bill specifies that a property appraiser may grant the exemption to an otherwise qualifying applicant who fails to meet the June 1, 2020, deadline, under the following conditions:

- The applicant files on or before the 25th day after the mailing by the property appraiser of the notice of proposed property taxes;
- The applicant is qualified under the exemption; and
- The applicant produces sufficient evidence to demonstrate that they were unable to apply in a timely manner.

The bill provides an opportunity for review by a VAB, and the bill waives the VAB filing fee.

Section 13 – Ad Valorem Exemption for Hospitals

Present situation: The Florida Constitution authorizes the Legislature to grant property tax exemptions for property used predominately for educational, literary, scientific, religious or charitable purposes.⁵⁶ The Legislature has implemented these exemptions and set forth the criteria used to determine whether property is used for an exempt purpose.⁵⁷

Only the portions of the property used predominantly for exempt purposes may be exempt from ad valorem taxation.⁵⁸ In determining whether the use of a property qualifies the property for an ad valorem tax exemption, the property appraiser must consider the nature and extent of the exempt activity compared to other activities performed by the organization owning the property, and the availability of the property for use by other exempt entities.⁵⁹ If the property owned by an exempt organization is used exclusively for exempt purposes, it is totally exempt from ad valorem taxation.

Charitable Organizations

Under federal law, an organization may only be tax-exempt if it is organized and operated for exempt purposes, including charitable purposes.⁶⁰ None of the organization's earnings may benefit any private shareholder or individual, and the organization may not attempt to influence legislation as a substantial part of its activities.⁶¹

⁵⁶ FLA. CONST., art. VII, s. 3.

⁵⁷ Sections 196.195 and 196.196, F.S.

⁵⁸ Section 196.196(2), F.S.

⁵⁹ Section 196.196(1)(a)-(b), F.S.

⁶⁰ 26 U.S.C. § 501(c)(3).

⁶¹ *Id.*

Florida law defines a charitable purpose as a function or service which is of such a community service that its discontinuance could legally result in the allocation of public funds for the continuance of the function or the service.⁶²

Determining Profit vs. Non-Profit Status of an Entity

Current law outlines the criteria a local property appraiser must consider in determining whether an applicant for a religious, literary, scientific, or charitable exemption is a nonprofit or profit-making venture for the purposes of receiving an exemption.⁶³ An applicant must provide the property appraiser with “such fiscal and other records showing in reasonable detail the financial condition, record of operations, and exempt and nonexempt uses of the property . . . for the immediately preceding fiscal year.”⁶⁴

The applicant must show that “no part of the subject property, or the proceeds of the sale, lease, or other disposition thereof, will inure to the benefit of its members, directors, or officers or any person or firm operating for profit or for a nonexempt purpose.”⁶⁵

Based on the information provided by the applicant, the property appraiser must determine whether the applicant is a nonprofit or profit-making venture or if the property is used for a profit-making purpose.⁶⁶ In doing so, the property appraiser must consider the reasonableness of various payments, loan guarantees, contractual arrangements, management functions, capital expenditures, procurements, charges for services rendered, and other financial dealings.

A religious, literary, scientific, or charitable exemption may not be granted until the property appraiser, or the VAB on appeal, determines the applicant to be nonprofit.⁶⁷

Additional Criteria for Hospitals, Nursing Homes, and Homes for Special Services

The Legislature has used its authority to exempt property used for charitable purposes to exempt, among other property, property used by hospitals, nursing homes, and homes for special services.⁶⁸ In order to qualify for the exemption, a hospital,⁶⁹ nursing home,⁷⁰ or a home for special services⁷¹ must be a Florida non-profit corporation that is exempt organizations under the provisions of s. 501(c)(3) of the Internal Revenue Code.⁷²

⁶² Section 196.012(7), F.S.

⁶³ Section 196.195, F.S.

⁶⁴ Section 196.195(1), F.S.

⁶⁵ Section 196.195(3), F.S.

⁶⁶ Section 196.195(2)(a)-(e), F.S.

⁶⁷ Section 196.195(4), F.S.

⁶⁸ Section 196.197, F.S.

⁶⁹ Section 196.012(8), F.S., “Hospital” means an institution which possesses a valid license granted under chapter 395 on January 1 of the year for which exemption from ad valorem taxation is requested

⁷⁰ Section 196.012(8), F.S., “Nursing home” or “home for special services” means an institution that possesses a valid license under chapter 400 or part I of chapter 429 on January 1 of the year for which exemption from ad valorem taxation is requested.

⁷¹ *Id.*; s. 400.801, F.S. “Home for special services” means a site licensed by AHCA prior to January 1, 2006, where specialized health care services are provided, including personal and custodial care, but not continuous nursing services.

⁷² Section 196.197, F.S.

Community Benefit Activities Reporting Requirements

To qualify for federal tax exemption, hospitals must report their community benefit activities to the Internal Revenue Service by filing IRS Form 990 and a supplemental Schedule H form. Community benefit activities include the net, unreimbursed costs of charity care (providing free or discounted services to patients who qualify under the hospital's financial assistance policy); participation in means-tested government programs, such as Medicaid; health professions education; health services research; subsidized health services; community health improvement activities; and cash or in-kind contributions to other community groups.⁷³ Net community benefit activities do not include revenue from uncompensated care pools or programs, such as Low Income Pool or Disproportionate Share Hospital funds.⁷⁴

Proposed change: The bill requires that the value of net community benefit expense provided by a hospital in each county be compared to the value of the hospital's property exemption in each county. If the value of the charity care is less than the value of the all of the hospital's exempt property, then the hospital's exemption on each parcel in a county will be reduced to reflect the ratio of the hospital's charity care in the county to the tax value of all of the hospital's exempt property in the county. The language provides specific calculations.

The bill requires hospitals when applying for the exemption each year to provide their IRS form 990, schedule H, and a schedule displaying: 1) the value of net community benefit expense provided or performed in each Florida county in which a hospital's properties are located, and 2) the portion of net community benefit expense reported by the hospital on its most recently filed IRS Form 990, schedule H, attributable to the services and activities provided or performed by the hospital outside of Florida. The sum of the amounts provided in the schedule must equal the total net community benefit expense reported by the hospital on its most recently filed IRS Form 990, schedule H.

The bill also requires hospitals to provide a statement signed by the hospital's CEO and an independent certified public accountant that the information submitted is true and correct.

Section 14 – Educational Institution Property Tax Exemption

Present situation: Florida exempts from ad valorem tax property owned by an educational institution and used exclusively for educational purposes.⁷⁵ The exemption applies to any educational institution that uses the property for educational purposes; the institution can be for-profit and private. The exemption has been expanded to include unique ownership situations. For instance, land, buildings, and other improvements used exclusively for educational purposes is deemed to be owned by an educational institution (and therefore exempt) if the entity that owns

⁷³ James, Julia. Health Affairs, *Nonprofit Hospitals' Community Benefit Requirements* (2016), available at <https://www.healthaffairs.org/doi/10.1377/hpb20160225.954803/full/> (last visited Mar. 07, 2019); Department of the Treasury, Internal Revenue Service, *Instructions for Schedule H (Form 990)* (2019) available at <https://www.irs.gov/pub/irs-pdf/i990sh.pdf>. (last visited Mar. 09, 2020).

⁷⁴ Department of the Treasury, Internal Revenue Service, *Instructions for Schedule H (Form 990)* (2019) available at <https://www.irs.gov/pub/irs-pdf/i990sh.pdf>. (last visited Mar. 09, 2020).

⁷⁵ Section 196.198, F.S.

the land is a nonprofit entity and the land is leased by an educational institution that is a 501(c)(3) entity that provides education limited to kindergarten through grade 8.⁷⁶

Proposed change: The bill amends s. 196.198, F.S., to provide that land, buildings, and other improvements used exclusively for educational purposes shall be deemed owned by an educational institution if the educational institution that currently uses the land, buildings, and other improvements for educational purposes received the exemption under s. 196.198, F.S., in any 10 prior years, and, under a lease, the educational institution is responsible for any taxes owed and for ongoing maintenance and operational expenses for the land, buildings, and other improvements. The educational institution must receive the full benefit of the exemption. The owner of the property must disclose to the educational institution the full amount of the benefit derived from the exemption and the method for ensuring that the educational institution receives the benefit.

Section 15 – Notice of Proposed Property Taxes during Declared Emergencies

Present situation: Florida law requires local taxing authorities to annually prepare and deliver to each taxpayer a notice of proposed property taxes. Various noticing requirements, timeframes, and other required procedures are provided in law; however, during a state of emergency, there is no secondary process available to a property appraiser if the emergency stops the property appraiser from complying with the statutory timeframes. Historically, governors have issued executive orders providing the authority for the DOR to make the needed adjustments to the process.

Proposed change: The bill amends s. 200.065, F.S., to provide alternative deadlines, scheduling requirements, revised notice delivery methods and other procedures that may be used by property appraisers and local taxing authorities as a result of a declared state of emergency.

Section 16 – Information Included with the Notice of Proposed Property Taxes

Present situation: Each August, property appraisers send a Notice of Proposed Property Taxes (TRIM Notice) to all property owners. The TRIM Notice provides specific information about the property owner's parcel.⁷⁷

The TRIM notice provides assessment information about the property. It also lists each taxing authority that levies taxes on the property, how much tax the each taxing authority levied on that parcel in the previous year, the proposed levies under the proposed budget, and how much would be levied on the property if the taxing authority made no budget changes.⁷⁸ It also provides notice of the preliminary budget hearing.⁷⁹

Proposed change: The bill amends s. 200.069, F.S., limiting additional information included in the mailing of the TRIM Notice additional statements explaining items in the notice and any other relevant information for property owners.

⁷⁶ *Id.*

⁷⁷ Section 200.069, F.S.

⁷⁸ *Id.*

⁷⁹ Section 200.069(4)(g), F.S.

Sections 17, 18, and 19 – Communications Services Tax

Present situation: Current law imposes a tax on the sale of communication services, including wireline and mobile telecommunications service, cable and video service, and direct-to-home satellite service.

The state tax rate for communications services (state CST) is 4.92 percent and is collected on each retail sale of communications services, except direct-to-home satellite services, which are taxed at a rate of 9.07 percent.⁸⁰ In addition to the 4.92 percent state tax rate, communications services are subject to gross receipts tax at a rate of 2.52 percent.⁸¹

Local governments are authorized to levy a local communications service tax, which varies by jurisdiction.⁸²

Proposed change: The bill reduces the state CST rate for communications services from 4.92 percent to 4.42 percent and the rate for direct-to-home satellite services from 9.07 percent to 8.57 percent. The bill provides that these reduced rates take effect January 1, 2021.

Sections 20 and 22 – Fuel Tax Bond Requirement Increase

Present situation: Sections 206.05 and 206.90, F.S., require fuel tax dealers to file with the DOR a bond to allow for recovery of unpaid tax. The amount of the bond is to be “approximately 3 times the combined average monthly tax levied...during the preceding 12 calendar months”; however, the required bond may not exceed \$100,000.⁸³

Based on information provided by the DOR, three times the combined average monthly tax levied for motor fuel terminal suppliers is currently \$405,209.⁸⁴ Three times the average levy for motor fuel wholesalers and importers is \$151,459. The three-month average of these two types of motor fuel dealers is currently \$278,334, which is significantly over the current \$100,000 limit in statute.

Proposed change: The bill increases the maximum bond amount to \$300,000. This amount is slightly higher than the current three-month average tax levied for motor fuel dealers.

Section 21 – Dyed Diesel Fuel Penalty Revision

Present situation: Florida law exempts from state and local tax dyed diesel fuel used: on a farm for farming purposes; by a local government; in a vehicle owned by an aircraft museum; by the American Red Cross; in a vessel employed in the business of commercial transportation or in commercial fishing; in a school bus; in a local bus service open to the public; by a nonprofit educational facility; in a motor vehicle owned by the US Government which is used off-highway; in a vessel of war; for home heating; in certain off-road or stationary equipment; and

⁸⁰ Section 202.12(1), F.S.

⁸¹ Section 203.01(1), F.S.

⁸² Section 202.19(1), F.S.

⁸³ Section 206.05(1), F.S.

⁸⁴ Document received from DOR staff, Feb. 6, 2020, (on file with the Senate Committee on Appropriations).

for noncommercial vessels.⁸⁵ Dyed diesel fuel is marked with red dye⁸⁶ and when sold, invoices, shipping papers, bills of lading, pumps, and other related items associated with the sale are required to state: “Dyed Diesel Fuel, Nontaxable Use Only, Penalty for Taxable Use.”⁸⁷

Failure to include the required statement subjects the seller to a penalty of \$10 for every gallon of diesel fuel involved or \$1,000, whichever is greater.⁸⁸ This has resulted in large penalties being assessed on taxpayers, even when all tax has been paid.

Proposed change: The bill amends s. 206.8741, F.S., to change the penalty to a flat \$2,500 for each month there is a failure to include the notice as required.

Section 23 – Aviation Fuel Tax

Present situation: Florida law imposes an excise tax of 4.27 cents on every gallon of aviation fuel sold in the state or brought into the state for use.⁸⁹ Aviation fuel is defined as “fuel for use in aircraft, and includes aviation gasoline and aviation turbine fuels and kerosene, as determined by the American Society for Testing Materials specifications D-910 or D-1655 or current specifications.”⁹⁰

In 2018, the Legislature authorized an air carrier who conducts scheduled operations or all-cargo operations that are authorized under 14 C.F.R. parts 121, 129, or 135 to receive a refund of 1.42 cents per gallon on the aviation fuel the carrier purchases, effectively reducing the tax rate imposed on these carriers to 2.85 cents per gallon.

Proposed change: The bill increases from 1.42 cents per gallon to 2.38 cents per gallon the refund granted to certain air carriers, effectively reducing the tax rate imposed on these carriers from 2.85 cents per gallon to 1.89 cents per gallon.

Section 24 – Convention Development Taxes

Present situation: The Convention Development Tax Act⁹¹ authorizes certain counties or special taxing districts within a county to levy convention development taxes on the short-term rental or lease of accommodations. Depending on a jurisdiction’s eligibility to levy a convention development tax (CDT), the tax rate varies from 1 percent to 3 percent:

- The consolidated county convention development tax may be levied at 2 percent.⁹²
- The charter county convention development tax may be levied at 3 percent.⁹³

⁸⁵ Section 206.874(3), F.S.

⁸⁶ See Rule 12B-5.140(1), F.A.C., and 48.4082-1(b), Treasury Regulations (February 26, 2002), which specifies the dye “Solvent Red 164 (and no other dye) at a concentration spectrally equivalent to at least 3.9 pounds of the solid dye standard Solvent Red 26 per thousand barrels of diesel fuel.”

⁸⁷ Section 206.8741(2), F.S.

⁸⁸ Sections 206.8741(6) and 206.872(11), F.S.

⁸⁹ Section 206.9825, F.S.

⁹⁰ Section 206.9815, F.S.

⁹¹ Section 212.0305, F.S.

⁹² Section 212.0305(4)(a), F.S.

⁹³ Section 212.0305(4)(b), F.S.

- The special district, special, and subcounty convention development tax may be levied at a rate up to 3 percent.⁹⁴

Duval County (as a county consolidated with a municipality), Miami-Dade County (as a charter county), and parts of Volusia County currently levy the maximum convention development tax allowable in their respective jurisdictions.⁹⁵

Convention Development Tax Process

The CDT levies must be authorized pursuant to an ordinance enacted by the county's governing body,⁹⁶ and can take effect the first day of any month at least 60 days after enactment of the ordinance. Revenues must be deposited in the county's convention development trust fund.⁹⁷

The charter county development tax has an exception for municipalities in which a municipal tourist tax is levied and in which a resolution prohibiting imposition of the charter county convention development levy within such municipality has been adopted.⁹⁸ The convention development levy is imposed by the county in all other areas of the county except municipalities which have a municipal tourist tax and which have adopted a resolution. No CDT funds may be used in a municipality which has adopted such a resolution. In Miami-Dade County, three jurisdictions have a municipal tourist tax and have adopted a resolution under this provision. Those jurisdictions are Bal Harbour, Miami Beach, and Surfside.⁹⁹

Convention Development Tax Uses

Generally, the revenues raised by CDT levies may be used for capital construction of convention centers and other tourist-related facilities, as well as tourism promotion; however, the authorized uses vary by levy.

The charter county convention development tax, levied only by Miami-Dade County, is restricted to the following uses:

- Two-thirds of the proceeds were to be used to extend, enlarge, and improve the largest existing publicly owned convention center in the county.¹⁰⁰ Since this project was completed, this tax revenue was authorized for use to acquire, construct, extend, enlarge, remodel, repair, improve, plan for, operate, manage, or maintain one or more convention centers, stadiums, exhibition halls, arenas, coliseums, auditoriums, golf courses, or an intercity light rail transportation system.¹⁰¹
- One-third of the proceeds were to be used to construct a new multipurpose convention/coliseum/exhibition center/stadium or the maximum components thereof as funds

⁹⁴ Section 212.0305(4)(c),(d), and (e), F.S.

⁹⁵ Office of Economic & Demographic Research, *2020 Local Option Tourist / Food & Beverage / Tax Rates in Florida's Counties*, available at <http://edr.state.fl.us/Content/local-government/data/county-municipal/2020LOTTRates.pdf> (last visited Mar. 07, 2020).

⁹⁶ Section 212.0305(4)(b)1., F.S.

⁹⁷ Section 212.0305(4)(b)7., F.S.

⁹⁸ Section 212.0305(4)(b)3., F.S.

⁹⁹ Office of Economic & Demographic Research (EDR), *2019 Local Government Financial Handbook* (Nov. 2019), 237-238, available at <http://edr.state.fl.us/Content/local-government/reports/lgfih19.pdf> (last visited Mar. 03, 2020).

¹⁰⁰ Section 212.0305(4)(b)2.a., F.S.

¹⁰¹ Section 212.0305(4)(b)2.c., F.S.

permit in the most populous municipality in the county (Miami).¹⁰² Since this project was completed, tax revenues may be used, as determined by the county, to operate an oversight authority or to acquire, construct, extend, enlarge, remodel, repair, improve, operate, or maintain one or more convention centers, stadiums, exhibition halls, arenas, coliseums, auditoriums, golf courses, or related buildings and parking facilities in Miami.¹⁰³

Current Collections and Related Expenditures in Miami-Dade County

In the State Fiscal Year 2019-2020, Miami-Dade County estimates their CDT will generate \$97,025,000.¹⁰⁴ Budgeted expenditures include payments to Miami-Dade County for bond payments for the Performing Arts Center and neighborhood cultural facilities, Performing Arts Center operations, American Airlines Arena operations and maintenance, and interlocal payments to the Cities of Miami Beach and Miami, as well as residual payments to Miami-Dade County for eligible projects.¹⁰⁵

Proposed change: The bill limits the uses of CDT revenues to the following:

- To complete the terms of any project or contract in effect as of the date the bill would become law, including debt service on such projects, but does not allow revenues to be used for extension of any project, contract, or debt service beyond the terms in effect as of the date the bill would become law.
- Any revenue not needed for those purposes is redirected to the following:
 - One-half of the revenues will be distributed back to the municipal jurisdictions within the county. Revenues will be distributed back to each municipality in proportion to the amount of revenue collected in that municipality compared to the revenues collected in all municipalities within the county. The jurisdictions are authorized to use the revenues to acquire, construct, extend, enlarge, remodel, repair, improve, operate, or maintain one or more of the following: a convention center, exhibition hall, coliseum, auditorium, or related building or parking facility in the jurisdiction. They are also authorized to use the revenues to promote and advertise tourism and tourism promotion bureaus or to enter into an interlocal agreement with the county-wide tourism bureau to use the funds.
 - One-half of the revenues will be distributed to Miami-Dade County. The county is authorized to use the revenues to acquire, construct, extend, enlarge, remodel, repair, improve, operate, or maintain one or more of the following: a convention center, exhibition hall, coliseum, auditorium, or related building or parking facility in the county. The county may also use the proceeds to fund a countywide convention and visitors' bureau which, by interlocal agreement and contract with the county, has been given the primary responsibility for promoting the county and its cities as business and pleasure destinations. The organization currently meeting this criteria is the Greater Miami Convention and Visitors Bureau.¹⁰⁶

¹⁰² Section 212.0305(4)(b)2.b., F.S.

¹⁰³ Section 212.0305(4)(b)2.d., F.S.

¹⁰⁴ Miami-Dade County, Management and Budget, *FY 2019-20 Adopted Budget and Multi-Year Capital Plan, Volume 1, Appendix 0: Transient Lodging and Food and Beverage Taxes*, 351, available at <https://www.miamidade.gov/budget/library/fy2019-20/adopted/appendix-o.pdf> (last visited Mar. 03, 2020).

¹⁰⁵ *Id.*

¹⁰⁶ For more information on this organization, available at <https://www.miamiandbeaches.com/about-gmcvb> (last visited Mar. 08, 2020).

Section 25 – Local Option Food and Beverage Tax

Present situation: Section 212.0306(1)(a), F.S., authorizes Miami-Dade County to impose, by majority vote of the county’s governing body, a 2 percent tax on the sale of food, beverages, and alcoholic beverages in restaurants, coffee shops, snack bars, wet bars, night clubs, banquet halls, catering or room services, and any other food and beverage facilities in or on the property of hotels and motels. Like the tourist development tax, the proceeds of this 2 percent tax must be used to fund a convention bureau or to fund similar tourism promotion activities.¹⁰⁷

Food and Beverage Tax Process

The levy of the food and beverage tax must be authorized pursuant to an ordinance enacted by the county’s governing body.¹⁰⁸ A certified copy of the ordinance imposing the levy must be furnished by the county to DOR within 10 days after approval of such ordinance.¹⁰⁹ The effective date of imposition of the levy can be the first day of any month at least 60 days after enactment of the ordinance.¹¹⁰ The county must locally administer the tax subject to the same provisions in s. 125.0104, F.S., that local jurisdictions which self-administer tourist development taxes must use.¹¹¹

The food and beverage tax has an exception for municipalities in which a municipal tourist tax is levied.¹¹² In Miami-Dade County, three jurisdictions levy a municipal tourist tax: Bal Harbour, Miami Beach, and Surfside.¹¹³

Food and Beverage Tax Uses

The revenues raised by the food and beverage tax are to be used to fund a countywide convention and visitors bureau which, by interlocal agreement and contract with the county, has been given the primary responsibility for promoting the county and its cities as business and pleasure destinations. The organization currently meeting this criteria is the Greater Miami Convention and Visitors Bureau.¹¹⁴ In the event the interlocal agreement and contract end, the funds are to be used for general tourism purposes consistent with the TDT provisions in ss. 125.0104(5)(a)2. and 3., F.S.

¹⁰⁷ Section 212.0306(3)(a), F.S.

¹⁰⁸ Section 212.0306(1)(a), F.S.

¹⁰⁹ Section 212.0306(4), F.S.

¹¹⁰ Section 212.0306(5), F.S.

¹¹¹ Section 212.0306(6), F.S.

¹¹² Section 212.0306(2)(d), F.S.

¹¹³ Office of Economic & Demographic Research (EDR), *2019 Local Government Financial Handbook* (Nov. 2019), 237-238, available at <http://edr.state.fl.us/Content/local-government/reports/lgfh19.pdf> (last visited Mar. 03, 2020)

¹¹⁴ For more information on this organization, available at <https://www.miamiandbeaches.com/about-gmcvb> (last visited Mar. 08, 2020).

Current Collections and Related Expenditures in Miami-Dade County

In the State Fiscal Year 2019-2020, Miami-Dade County estimates this tax will generate \$8,131,000.¹¹⁵ Budgeted expenditures include \$100,000 to the Tourist Development Council and the remainder to the Greater Miami Convention and Visitors Bureau.

Proposed change: The bill names the two percent food and beverage tax the “Local Option Coastal Recovery and Resiliency Tax.”

The bill redirects the use of tax revenues as follows:

- Funds are used to complete the terms of the contract in effect as of the date the bill would become law but does not allow the use of revenues for the extension of any contract beyond the terms in effect as of the date the bill would become law.
- Any revenue not needed for those purposes is redirected to any one or more of the following, as decided by a majority of the governing board of the county:
- Water quality improvement projects, including, but not limited to:
 - Flood mitigation,
 - Seagrass or seaweed removal,
 - Algae control, cleanup, or prevention measures,
 - Biscayne Bay and waterway network restoration measures, and
 - Septic to sewer conversion projects primarily undertaken to reduce or prevent the discharge of untreated or partially treated wastewater into surface water that is important to the local tourism industry if the applicable septic tank is within 2 miles of any surface water other than those designated as Outstanding Florida Waters, as provided in s. 403.061(27), F.S., or within 5 miles of any surface water designated as Outstanding Florida Water.
 - Erosion control.
 - Mangrove protection.
 - Removal of invasive plant and animal species.
 - Beach renourishment.
 - Purchase of land for conservation purposes.
 - Coral reef protection.

Section 26 – Sales Tax on the Rental of Commercial Real Property

Present situation: Since 1969, Florida has imposed sales tax on the total rent charged under a commercial lease or license to use real property.¹¹⁶ Sales tax is due at the rate of 5.5 percent on the total rent paid. Local option sales surtaxes can also apply.¹¹⁷ If the tenant makes payments such as mortgage, ad valorem taxes, or insurance on behalf of the property owner, such payments are also classified as rent and are subject to tax.¹¹⁸

Numerous commercial rentals are exempted from the tax, including:

¹¹⁵ Miami-Dade County, Management and Budget, *FY 2019-20 Adopted Budget and Multi-Year Capital Plan, Volume 1, Appendix 0: Transient Lodging and Food and Beverage Taxes*, 351, available at <https://www.miamidade.gov/budget/library/fy2019-20/adopted/appendix-o.pdf> (last visited Mar. 03, 2020).

¹¹⁶ Chapter 1969-222, Laws of Fla.

¹¹⁷ Section 212.031, F.S., and Rule 12A-1.070, F.A.C.

¹¹⁸ Rule 12A-1.070, F.A.C.

- Rentals of real property assessed as agricultural;
- Rentals to nonprofit organizations that hold a current Florida consumer's certificate of exemption;
- Rentals to federal, state, county, or city government agencies;
- Properties used exclusively as dwelling units; and
- Public streets or roads used for transportation purposes.

Florida is the only state to charge sales tax on commercial rentals of real property.

Proposed change: The bill amends s. 212.031, F.S., to reduce the state sales tax rate on the rental of commercial real property from 5.5 percent to 5.4 percent, beginning January 1, 2021.

Section 27 – Documentation Period for Purchases of Boats and Aircraft

Present situation: Nonresidents¹¹⁹ who purchase a boat or aircraft in Florida for use outside of Florida are not required to pay Florida sales tax, subject to the following documentation requirements:

- A purchaser has **10 days** from the date the boat or aircraft left Florida to provide the DOR with proof of the removal.
- A purchaser has **30 days** from the date of departure to provide the DOR with documentation that the boat or aircraft has been titled or registered in another jurisdiction. If proof of registration is not available within **30 days**, the purchaser must provide evidence that the registration was applied for in another jurisdiction within the timeframe and must send the registration to the DOR once the registration is received.
- The selling dealer has **5 days** from the date of the sale to provide to the DOR a copy of the invoice (or other proof of sale) and a copy of the original affidavit from the purchaser attesting that he or she has read the statute on nonresident purchases.

Proposed change: The bill amends s. 212.05, F.S., to extend the timeframes for providing documentation as follows:

- The time for the purchaser to provide proof of removal is extended from 10 to 30 days.
- The time for the purchaser to provide proof of registration is extended from 30 to 90 days.
- The time for the dealer to provide the invoice and affidavit is extended from 5 to 30 days.

Section 28 – Charter County and Regional Transportation System Surtax

Present situation: Each charter county that has adopted a charter, each county the government of which is consolidated with that of one or more municipalities, and each county that is within or under an interlocal agreement with a regional transportation or transit authority created under ch. 343 or ch. 349, F.S., may levy a discretionary sales surtax of up to one percent, subject to approval by a majority vote of the electorate of the county or by a charter amendment approved by a majority vote of the electorate of the county.¹²⁰

¹¹⁹ Section 212.05(1)(a)2., F.S., provides that Florida sales tax does not apply to the purchase of a boat or aircraft if the purchaser is, at the time of delivery, (1) a nonresident of the state, (2) not engaged in carrying on a trade or business which would use the boat or aircraft in the state, and (3) not a corporation which has any Florida resident officers or directors.

¹²⁰ Section 212.055(1), F.S.

Generally, the surtax proceeds are used for the development, construction, operation, and maintenance of fixed guideway rapid transit systems; bus systems; on-demand transportation services; and roads and bridges.¹²¹ Counties eligible to levy the surtax may also use up to 25 percent of the proceeds for nontransit purposes.¹²² Currently four counties are levying the tax.¹²³

Proposed change: The bill provides that the surtax levied in counties, as defined in s. 125.011(1), F.S.,¹²⁴ shall expire on December 31, 2049. Any new levy of such surtax, on or after January 1, 2050, must be approved by a majority vote of the electorate at a general election held within two years prior to the effective date of a new levy.

The bill also requires any levy of this surtax enacted pursuant to a referendum held on or after July 1, 2020, to be imposed for a period of no more than 20 years.

Sections 28 and 29 – School Capital Outlay Surtax

Present situation: Subsection 212.055(6), F.S., authorizes school districts to levy discretionary sales surtaxes for school capital outlay. Each county school board may levy a discretionary sales surtax at a rate not to exceed 0.5 percent, pursuant to a resolution conditioned to take effect only upon approval by a majority vote of the electors of the county voting in a referendum.¹²⁵

The resolution must include a statement that provides a brief and general description of the school capital outlay projects to be funded by the surtax.¹²⁶ The resolution must include a plan for the use of the surtax proceeds for fixed capital expenditures or fixed capital costs associated with the construction, reconstruction, or improvement of school facilities and campuses that have a useful life expectancy of five or more years, and any land acquisition, land improvement, design, and related engineering costs. The plan must also include the costs of retrofitting and providing for technology implementation, including hardware and software, for the various sites within the school district. Surtax revenues may be used for the purpose of servicing bond indebtedness to finance authorized projects, and any interest accrued may be held in trust to finance the projects.¹²⁷

Twenty-four counties currently levy a school capital outlay surtax.¹²⁸ DOR collects the surtax revenues and is required by law to distribute them to the district school board imposing the tax.¹²⁹ There is currently no provision in law requiring school districts to share the capital outlay surtax funds with charter schools.

¹²¹ Section 212.055(1)(d), F.S.

¹²² Section 212.055(1)(d)3., F.S.

¹²³ Broward, Duval, Hillsborough and Miami-Dade counties levy this tax. See Office of Economic & Demographic Research, *2019 Local Government Financial Information Handbook*, p. 158. available at <http://edr.state.fl.us/Content/local-government/reports/lgfih19.pdf> (last visited Mar. 07, 2020).

¹²⁴ Section 125.011(1), F.S., defines “county” as “any county operating under a home rule charter adopted pursuant to ss. 10, 11, and 24, Art. VIII of the Constitution of 1885, as preserved by Art. VIII, s. 6(e) of the Constitution of 1968, which county, by resolution of its board of county commissioners, elects to exercise the powers herein conferred.” This definition currently applies only to Miami-Dade County.

¹²⁵ Section 212.055(6), F.S.

¹²⁶ Section 212.055(6)(b), F.S.

¹²⁷ Section 212.055(6)(c), F.S.

¹²⁸ Office of Economic & Demographic Research, *2019 Local Government Financial Information Handbook*, p. 158., available at <http://edr.state.fl.us/Content/local-government/reports/lgfih19.pdf> (last visited Mar. 03, 2020).

¹²⁹ Section 212.055(6)(d), F.S.

Proposed change: The bill requires resolutions to levy the surtax to include a statement that the revenues collected must be shared with charter schools based on their proportionate share of the total school district enrollment.

The bill also requires that charter schools expend the surtax revenues in a manner consistent with existing allowable uses for charter school capital outlay funding, as set forth in section 1013.62(4), F.S., which are for the:

- Purchase of real property.
- Construction of school facilities.
- Purchase, lease-purchase, or lease of permanent or relocatable school facilities.
- Purchase of vehicles to transport students to and from the charter school.
- Renovation, repair, and maintenance of school facilities that the charter school owns or is purchasing through a lease-purchase or long-term lease of five years or longer.
- Payment of the cost of premiums for property and casualty insurance necessary to insure the school facilities.
- Purchase, lease-purchase, or lease of driver's education vehicles; motor vehicles used for the maintenance or operation of plant and equipment; security vehicles; or vehicles used in storing or distributing materials and equipment.
- Purchase, lease-purchase, or lease of computer and device hardware and operating system software necessary for gaining access to or enhancing the use of electronic and digital instructional content and resources; and enterprise resource software applications that are classified as capital assets in accordance with definitions of the Governmental Accounting Standards Board, have a useful life of at least five years, and are used to support schoolwide administration or state-mandated reporting requirements. Enterprise resource software may be acquired by annual license fees, maintenance fees, or lease agreement.
- Payment of the cost of the opening day collection for the library media center of a new school.

Further, all revenues and expenditures shall be accounted for in a charter school's monthly or quarterly financial statement pursuant to s. 1002.33(9), F.S. These changes only apply to levies authorized by vote of the electors on or after July 1, 2020.

Section 30 – Form 1099-K Reporting Requirement

Present situation: Section 6050W of the Internal Revenue Code requires payment settlement entities¹³⁰ to file a form each year to provide information about payments made by credit card or third party merchants.¹³¹ The Internal Revenue Service requires these entities to use Form 1099-K, and to submit the form each calendar year on or before the last day of February of the year following the transactions.¹³²

¹³⁰“A PSE [payment settlement entity] makes a payment in settlement of a reportable payment transaction, that is, any payment card or third party network transaction, if the PSE submits the instruction to transfer funds to the account of the participating payee to settle the reportable payment transaction.” Internal Revenue Service, *2020 Instructions for Form 1099-K, Payment Card and Third Party Network Transactions*, 1, (Nov. 07, 2019), available at <https://www.irs.gov/pub/irs-pdf/i1099k.pdf> (last visited Mar. 04, 2020).

¹³¹ 26 U.S.C. s. 6050W(e)

¹³² Internal Revenue Service, *About Form 1099-K, Payment Card and Third Party Network Transactions*, available at <https://www.irs.gov/forms-pubs/about-form-1099-k> (last visited Mar. 03, 2020).

Reportable transactions include any payment card transactions (i.e. credit card or debit card) or a third party payment system (i.e. PayPal or Apple Pay). The form is filed by the payment settlement entity (e.g., a bank, credit card company, or payment platform (i.e. PayPal)) and a copy is provided to dealers who have payment card transactions of any amount, or who have third-party payment transactions in excess of \$20,000 and more than 200 transactions.¹³³

Some states require payment settlement entities to submit a copy of Form 1099-K related to sales in that state or for residents of that state, if the IRS already requires the Form 1099-K to be filed. Examples include Alabama,¹³⁴ Tennessee,¹³⁵ North Carolina,¹³⁶ and New York.¹³⁷

For states that do not require separate copies of Form 1099-K to be filed with them, the IRS provides those returns to the states for tax enforcement purposes.¹³⁸ However, the information can be delayed, and thus, a state's ability to use the information for enforcement purposes becomes limited. Most states have a window in which an audit can take place. In Florida, audits have a three-year statute of limitations.¹³⁹ If the information is delayed, transactions that could have been included in an audit may be outside the statute of limitations by the time the state receives Form 1099-K.

Proposed change: The bill creates s. 212.134, F.S., to require entities required to file Form 1099-K to file a copy with the DOR electronically within 15 days of filing the federal form. The bill also creates a penalty of \$1,000 for each month a required form is not filed with the DOR, up to \$10,000 per year, per reporting entity. This penalty may be waived by the DOR if it determines the failure was due to reasonable cause.

Section 31 – Tax Jurisdiction Situs and Distribution Adjustments

Present situation: Businesses that register with the DOR to collect sales and use tax are assigned to a specific county in DOR's computer system based upon the best available address information. The county assignment is used to determine the local tax rate that the business is required to collect and also for the DOR to correctly distribute revenue to the correct local government.

¹³³ Internal Revenue Service, *Understanding Your Form 1099-K*, available at <https://www.irs.gov/businesses/understanding-your-form-1099-k> (last visited Mar.03, 2020).

¹³⁴ Alabama Department of Revenue, *New 1099-K Filing Requirements*, (Feb. 2, 2018), available at <https://revenue.alabama.gov/2018/02/new-1099-k-filing-requirement/> (last visited Mar. 03, 2020).

¹³⁵ Tennessee Department of Revenue, *1099-K Filing Requirement*, available at <https://www.tn.gov/revenue/taxes/sales-and-use-tax/1099-k-filing-requirement.html> (last visited Mar. 03, 2020).

¹³⁶ North Carolina Department of Revenue, *Guidance on Information Reporting, Payment Settlement Entity (1099K)*, available at <https://www.ncdor.gov/file-pay/guidance-information-reporting> (last visited Mar. 03, 2020).

¹³⁷ New York State, Department of Taxation and Finance, available at https://www.tax.ny.gov/bus/multi/reporting_requirements.htm (last visited Mar. 03, 2020).

¹³⁸ See section 6103(d), IRC, authorizing the information to be shared with states. The Internal Revenue Manual, Part 11, Chapter 3, Section 32, provides more information about the disclosures to states for tax administration purposes. It is available at https://www.irs.gov/irm/part11/irm_11-003-032 (last visited Mar. 08, 2020).

¹³⁹ Section 95.091(3)(a)1.a., F.S., provides a statute of limitations that allows for assessments of tax “within 3 years after the date the tax is due, any return with respect to the tax is due, or such return is filed, whichever occurs later.”

The DOR uses several sources to determine the county assignment, including United States Postal Service approved software and the DOR's Address/Jurisdiction Database.¹⁴⁰ Communications services dealers¹⁴¹ and insurers¹⁴² use the latter database to identify the tax rates applicable to specific addresses.

The Address/Jurisdiction Database is currently updated twice a year, consistent with statutory requirements.¹⁴³ Local jurisdictions must provide updates 120 days before changes go into effect, and the DOR must publish the updates 90 days before they go into effect.¹⁴⁴ Changes to the database are effective January 1 and July 1 of each year.¹⁴⁵ Some local jurisdictions do not routinely provide the DOR with updated jurisdiction information.

Current law does not require a local jurisdiction to notify the DOR of changes to county address information that would identify sales tax dealers that may be located in their local jurisdiction. As a result, the DOR may be unaware of changes in addresses, annexations, incorporations, reorganizations, or any other changes in jurisdictional boundaries, all which may affect the tax rate assignment and subsequent revenue distributions to a county.

In addition, there is no statutory guidance on how the DOR should resolve a misallocation of distributions among counties.

Proposed change: The bill requires the DOR to update the Address/Jurisdiction Database every six months based on information received from counties. Counties are responsible for providing the DOR with any updates necessary to identify subcounty special districts that may be subject to special tourist development taxes under s. 125.0104(3)(b), F.S., unless the county self-administers that tax. These provisions align with existing requirements for the Address/Jurisdiction Database, and updates will follow the existing January 1/July 1 update schedule.

The bill also provides specific statutory guidance on correcting misallocations due to incorrect local jurisdiction assignments. Generally, for distributions of tourist development taxes, convention development taxes, or discretionary sales surtaxes, or for distributions from the Local Government Half-cent Sales Tax Clearing Trust Fund, misallocations caused by an incorrectly assigned address will be corrected prospectively from the date the DOR is made aware of the incorrect assignment, subject to the following criteria:

- If the county that should have received the distributions has complied with the notification provisions to update the Address/Jurisdiction Database in a timely manner, then prior incorrect distributions may be corrected by adjusting current and future distributions from the

¹⁴⁰ Department of Revenue, available at <https://pointmatch.floridarevenue.com/Default.aspx> (last visited Mar. 08, 2020).

¹⁴¹ See s. 202.22(2)(a), F.S., and Rule 12A-19.071, F.A.C., for more information on how the address/jurisdiction database is used for CST purposes.

¹⁴² Insurance Premium Taxes are specific to street addresses. Insurers use the database to assign policies and premiums to local taxing jurisdictions. More information about how the database is used and updated for IPT purposes available at <https://floridarevenue.com/taxes/taxesfees/Pages/ipt.aspx> (last visited Mar. 08, 2020).

¹⁴³ Section 202.22(2)(b)2., F.S.

¹⁴⁴ Section 202.22(2)(b)1. and 2., F.S.

¹⁴⁵ Section 202.22(2)(b)1., F.S.

incorrect county to the correct county. Those distributions will be prorated and may be distributed over an extended period, not to exceed three years.

- If the county that should have received the distributions did not comply with the notification provisions to update the Address/Jurisdiction Database in a timely manner, but the county which received the amount in error did update the Database in a timely manner, the prior incorrect distributions will not be corrected; only future distributions will be corrected.

The bill also allows the counties affected by incorrect distributions to agree to an alternative method of correction pursuant to an interlocal agreement. The agreement must be submitted to the DOR within 90 days of the date the DOR is notified of the misallocation.

Sections 32, 33, 34, 41, and 42 – Sports Development Program

Present situation: Section 288.11625, F.S., titled Sports Development (Program), provides a statutory process for professional sports programs within Florida to apply for distributions of state sales and use tax revenue to fund professional sports franchise facilities. The Department of Economic Opportunity (DEO) administers the Program and is responsible for screening applicants¹⁴⁶ for state funding. The purpose of the Program is to provide state funding for the construction, reconstruction, renovation, or improvement of a sports facility.¹⁴⁷

Distribution of State Funds

The amount that an applicant may receive is based on 75 percent of the average annual new incremental state sales taxes generated by sales at the facility, and are limited by a tiered system.

The DEO is required to consult with the DOR and the Office of Economic and Demographic Research to develop a standard calculation for estimating the average annual new incremental state sales taxes generated by sales at the facility.

Use of Funds

Once certified, applicants may use the funds for the following purposes:

- Constructing, reconstructing, renovating, or improving a facility or reimbursing such costs;
- Paying or pledging for the payment of debt service on bonds issued for the construction or renovation of a facility;
- Funding debt service reserve funds, arbitrage rebate obligations, or other amounts payable with respect thereto on bonds issued for the construction or renovation of a facility; and
- Reimbursing the costs associated with debt service payments or refinancing of bonds issued for the construction or renovation of a facility.¹⁴⁸

¹⁴⁶ Section 288.11625(1), F.S.

¹⁴⁷ Section 288.11625(3), F.S. A “facility” is a structure, and its adjoining parcels of local-government-owned land, primarily used to host games or events held by a beneficiary and does not include any portion used to provide transient lodging. Section 288.11625(2)(e), F.S.

¹⁴⁸ Section 288.11625(8), F.S.

Contract

Certified applicants must enter into a contract with the DEO that meets certain criteria.¹⁴⁹ The contract must also require the applicant to reimburse the state, after all distributions have been made, any amount by which the total distributions made under the program exceed actual new incremental state sales taxes generated by sales at the facility during the contract, plus a five percent penalty on that amount.

Applicant History under the Sports Development Program

To date, no applicants have been certified and no funds have been distributed under the Program. In Fiscal Year 2014-2015, the DEO received four applications: the City of Jacksonville, the City of Orlando, Daytona International Speedway, LLC, and South Florida Stadium, LLC.

In Fiscal Year 2015-2016, the DEO received four applications: Buccaneers Football Stadium Limited Partnership, the City of Jacksonville, Daytona International Speedway, LLC, and South Florida Stadium, LLC. The Buccaneers application was incomplete and not transmitted to the Legislature.

In Fiscal Year 2016-2017, the DEO received one application. It was from Buccaneers Stadium, LLC.

The DEO did not receive any applications for the Program in Fiscal Years 2017-2018 or 2018-2019.¹⁵⁰

Economic Development Programs Evaluation

Section 288.0001, F.S., requires the Office of Economic and Demographic Research and the OPPAGA to review and analyze the Sports Development Program by January 1, 2018, and every three years thereafter. As no applicants have been certified under the Program and no funds have been distributed, the offices were not able to review the Program in its first three-year reporting cycle.^{151, 152}

Proposed change: The bill repeals s. 288.11625, F.S., eliminating the Sports Development Program. The bill also removes provisions relating to the distribution of funds under the program, reimbursement provisions, and reporting requirements, to conform to elimination of the program.

Section 35 – Electronic Notification

Present situation: The DOR provides taxpayers official notice of actions such as billings, audits, and assessments by United States Postal Service mail delivery.¹⁵³ Certain communications, like

¹⁴⁹ Section 288.11625(7), F.S.

¹⁵⁰ Email from Karis Lockhart, Deputy Director of Legislative Affairs, DEO (Jan. 17, 2020), (on file with the Senate Committee on Appropriations).

¹⁵¹ OPPAGA, Report No. 17-13, Florida Economic Development Program Evaluations-Year 5, p. 45 (Dec. 28, 2017).

¹⁵² EDR, Return on Investment for the Florida Sports Foundation Grants and Related Programs, p. 1 (Jan. 1, 2018).

¹⁵³ Certain taxes provide that notice of agency action should be by personal delivery or registered or certified mail. *See, e.g.*, s. 220.739, F.S. In addition, s. 120.569(1), F.S., provides that any notice in any proceeding in which the substantial interests

ongoing communications related to an audit, general taxpayer information publications, or updates to a taxpayer's account, may be conducted using e-mail if requested by the taxpayer.

The DOR is authorized to use e-mail or other electronic means to distribute information relating to changes in law, tax rates, interest rates, or other information that is not specific to a particular taxpayer; to remind taxpayers of due dates; to respond to a taxpayer at an e-mail address that does not support encryption if the use of that address is authorized by the taxpayer; or to notify taxpayers to contact the DOR.¹⁵⁴

Electronic notification, however, is not used for formal agency action, even in cases where the DOR has communicated with the taxpayer for an extended time through electronic means or where the taxpayer requests electronic delivery.

Proposed change: The bill provides specific authority for the DOR to send taxpayers official notice of actions by electronic means if the DOR receives the consent of the taxpayer.

Section 36 – Tolling the Period during which a Taxpayer Can File a Refund Claim

Present situation: Under Florida law, a taxpayer may file an application for a refund when tax was paid error, an overpayment was made, or when no tax was due.¹⁵⁵ Generally, a taxpayer has three years from the time the tax was paid to apply for the refund.¹⁵⁶

When a taxpayer would like to dispute the outcome of an audit or a refund denial, the taxpayer may pursue a protest through the informal protest process within the DOR.¹⁵⁷ The informal protest process provides taxpayers an independent forum to challenge audit assessments and refund denials.

The time limit for the DOR to make a tax assessment is tolled during the informal protest process;¹⁵⁸ however, the time for a taxpayer to file a refund claim is not tolled during the informal protest. Thus, if a refund claim is identified during informal protest, the time for the taxpayer to file a refund claim may have already expired.

Proposed change: The bill amends s. 213.21, F.S., to toll the time for refund claims during the informal protest process.

of a party are determined by an agency must be delivered or mailed to each party (or attorney of record) at the address of record.

¹⁵⁴ Section 213.053(5)(b), F.S.

¹⁵⁵ Section 215.26(1), F.S.

¹⁵⁶ Section 215.26(2), F.S.

¹⁵⁷ Section 213.21(1)(a), F.S.; see also *Florida Tax Procedure: A Primer* by Robert Babin and Yvonne Gsteiger, Florida Bar Journal, Vol. 81, No. 6, p. 73, June 2007 available at <https://www.floridabar.org/the-florida-bar-journal/florida-tax-procedure-a-primer/> (last visited Mar. 08, 2020).

¹⁵⁸ Section 213.21(1)(b), F.S.

Sections 37 and 38 – Refunds of Corporate Income Tax to Scholarship Funding Contributors

Present situation: On December 22, 2017, the federal government passed the Tax Cuts and Jobs Act,¹⁵⁹ which resulted in Florida's corporate income tax receipts increasing significantly, beginning in Fiscal Year 2018-2019. In response to the increased tax receipts, the Legislature established a refund and rate reduction procedure that will provide refunds to corporate income taxpayers with a positive tax liability.¹⁶⁰ Based on current forecast for corporate income tax collections, only one set of refunds is currently scheduled.¹⁶¹ The refunds will be paid by May 1, 2020.¹⁶²

Florida currently allows corporate income taxpayers to participate in the Florida Tax Scholarship Program. Under the program, a corporate taxpayer receives a credit against the corporate income tax for the amount of its contribution.¹⁶³ If, for instance, a corporate taxpayer makes a qualifying contribution equal to 100 percent of its corporate tax liability, the corporation's final tax liability would be zero. For purposes of the refunds described above, the corporate taxpayer would be treated as if it had paid no tax, when, in fact, it had made a qualifying contribution equal to its tax due.

Proposed change: The bill amends s. 220.1105, F.S., to provide that the amount of corporation's qualifying contribution under the Florida Tax Scholarship Program is treated as a tax payment for purposes of s. 220.1105, F.S.

Section 39 and 43 – Voluntary Cleanup Tax Credit Program - Brownfields Tax Credit

Present situation: In 1998, the Legislature provided the Department of Environmental Protection (DEP) the direction and authority to issue corporate income tax credits as an additional incentive to encourage site rehabilitation in brownfield areas and to encourage voluntary cleanup of certain other types of contaminated sites. The credit is equal to 50 percent of the costs of voluntary cleanup activity that is integral to site rehabilitation at the following sites:

- A site eligible for state-funded cleanup under the Drycleaning Solvent Cleanup Program;¹⁶⁴
- A drycleaning solvent contaminated site at which the real property owner undertakes voluntary cleanup, provided that the real property owner has never been the owner or operator of the drycleaning facility; or
- A brownfield site in a designated brownfield area.¹⁶⁵

Applicants may receive up to \$500,000 in tax credits per site, per year for each site voluntarily rehabilitated.

¹⁵⁹ Pub. Law No. 115-97, H.R. 1 (Dec. 22, 2017).

¹⁶⁰ See 220.1105, F.S.

¹⁶¹ Revenue Estimating Conference, *Corporate Income Tax – Supporting Material for Statutory Adjustment*, available at http://www.edr.state.fl.us/Content/conferences/generalrevenue/CIT_AdjustmentSupportingMaterial.pdf (last visited Mar. 08, 2020).

¹⁶² See s. 220.1105(4)(c), F.S.

¹⁶³ Section 220.1875(1), F.S.

¹⁶⁴ Section 376.30781, F.S.

¹⁶⁵ Section 220.1845, F.S.

Applicants may claim tax credits equal to an additional 25 percent of rehabilitation costs, not to exceed \$500,000, in the final year of cleanup, as evidenced by the DEP issuing a “No Further Action” order for that site.¹⁶⁶ Applicants may also claim an additional 25 percent of the rehabilitation costs, not to exceed \$500,000, for redevelopment of the brownfield sites into affordable housing¹⁶⁷ or a health care facility.¹⁶⁸

Applicants may claim 50 percent of the costs, not to exceed \$500,000, for removal, transportation and disposal of solid waste.¹⁶⁹

The total amount of tax credits for all sites that may be granted by the DEP is \$10 million annually. In the event that approved tax credit applications exceed the \$10 million statutory limit, remaining applications roll over into the next fiscal year.

Since 1998, the program has approved \$108.1 million in credits.¹⁷⁰ Since 2014, the approved tax credits have averaged more than \$12.3 million per year. The DEP received 149 applications for 2019 calendar year totaling approximately \$13.0 million.¹⁷¹ As of February 1, 2020, the DEP has been unable to fund \$8.2 million in approved tax credits.¹⁷²

Proposed change: The bill amends ss. 220.1845 and 376.30781, F.S., to provide a one-time additional tax credit authorization of \$8.2 million for Fiscal Year 2020-2021.

Section 40 – Like-Kind Exchange Tax Credit

Present situation: Corporate income taxpayers are allowed to deduct the cost of long-term business assets by deducting a portion of the cost over the useful life of the property (depreciation).¹⁷³ Since taxpayers deduct for depreciation in calculating their federal taxable income, the deduction is already included when the taxpayer begins calculating its Florida taxable income.

For over a decade, federal legislation has granted an additional, first-year depreciation deduction (bonus depreciation).¹⁷⁴ The legislation has generally authorized 50 or 100 percent of the cost of qualifying property to be deducted in the first year of depreciation. Currently, some level of bonus depreciation is authorized through 2026.

¹⁶⁶ Section 376.30781(3)(c), F.S.

¹⁶⁷ Section 376.30781(3)(d), F.S.

¹⁶⁸ Section 376.30781(3) (f), F.S.

¹⁶⁹ 376.30781(3) (e), F.S.

¹⁷⁰ Email correspondence with DEP staff, Feb. 6, 2020, (on file with the Senate Committee on Appropriations).

¹⁷¹ Email correspondence with DEP staff, Feb. 5, 2020, (on file with the Senate Committee on Appropriations).

¹⁷² DEP, Voluntary Cleanup Tax Credit Backlog, *available at* https://floridadep.gov/sites/default/files/VCTC-Pending-Awards_30Jul19.pdf (last visited Mar. 08, 2020)

¹⁷³ *See generally* ss. 167 and 168, IRC.

¹⁷⁴ *See* the Economic Stimulus Act of 2008, Pub. L. No. 110-185; the American Recovery and Reinvestment Act of 2009, Pub. L. No. 111-5; the Small Business Jobs Act of 2010, Pub. L. No. 111-240; the Tax Relief, Unemployment Insurance Reauthorization, and Job Creation Act of 2010, Pub. L. No. 111-312; the American Taxpayer Relief Act of 2012, Pub. L. No. 112-240; the Tax Increase Prevention Act of 2014, Pub. L. No. 113-295; the Consolidated Appropriations Act, 2016, Pub. L. No. 114-113; and the Tax Cuts and Jobs Act of 2017, Pub. L. No. 115-97.

Due to the near term fiscal impact that bonus depreciation deductions would have on Florida, the Legislature has chosen to “decouple” from bonus depreciation deductions by requiring taxpayers to add back the amount of bonus depreciation to their taxable income for Florida purposes and then subtract 1/7th of that amount over seven years.¹⁷⁵ This treatment has the effect of giving the taxpayer the benefit of bonus depreciation, but requiring the taxpayer to “spread” that benefit over a 7-year period.

The Tax Cuts and Jobs Act of 2017

On December 22, 2017, President Trump signed into law the Tax Cuts and Jobs Act of 2017 (TCJA).¹⁷⁶ The TCJA made significant changes to federal income tax provisions related to individuals, corporations, and the treatment of foreign income. The TCJA extended bonus depreciation through taxable years beginning before January 1, 2027.¹⁷⁷

Section 1031 (Like-Kind) Exchanges

Generally, when a taxpayer sells an asset, the taxpayer must recognize as income any gain on the sale.¹⁷⁸ One exception to this general recognition rule is provided by section 1031 of the Internal Revenue Code, for transactions commonly known as “like-kind exchanges” or “1031 exchanges.”

Prior to the TCJA, taxpayers were allowed to defer recognition of gain or loss when business property was exchanged for business property of a like kind.¹⁷⁹ Thus, a business that was regularly exchanging old business equipment for new business equipment might avoid having to recognize any relevant income at the federal level by exchanging the old equipment for new equipment, rather than selling the old equipment and buying new equipment in separate transactions. This type of transaction could be used by a rental car company that regularly updates its rental fleet.¹⁸⁰

Importantly, the TCJA amended s. 1031 to limit like-kind exchange treatment to exchanges of realty. The effect of losing the ability to use s. 1031 was mitigated at the federal level because the TCJA provides 100 percent bonus depreciation deduction on the new equipment purchase. For Florida tax purposes, companies are now required to report their income earned on like-kind exchanges and then “spread” the bonus depreciation amount over seven years.

Proposed change: The bill creates s. 220.197, F.S., which provides a \$2 million credit against the 2018 state corporate income tax of certain passenger car rental and leasing and sales financing companies. A corporation is eligible for a \$2 million credit if it deferred gains on the sale of its personal property assets, under s. 1031 of the Internal Revenue Code, for the purposes

¹⁷⁵ See chs. 2008-206, 2009-192, 2011-229, 2013-46, 2015-35, 2016-220, and 2018-119, L.O.F.

¹⁷⁶ Pub. Law No. 115-97 (Dec. 22, 2017).

¹⁷⁷ See Tax Cuts and Jobs Act of 2017, s. 13201, Pub. L. No. 115-97.

¹⁷⁸ See s. 62(a)(3), IRC

¹⁷⁹ See s. 1031(a)(1), IRC (2016)

¹⁸⁰ Gerald Auten, David Joufaian, and Romen Mookerjee, *Recent Trends in Like-kind Exchanges*, 1 (August 1, 2017), available at <http://dx.doi.org/10.2139/ssrn.3049029> (last visited Mar. 08, 2020), stating that: “[i]ndeed, the most common like-kind exchanges are now those involving the ‘trade-in’ of vehicles and replacement vehicles and vehicle fleets, e.g., by rental car companies, farmers, and businesses.”

of federal income tax, during its taxable year that began on or after August 1, 2016, but before August 1, 2017, and it is:

- A car rental or leasing company that is classified under NAICS¹⁸¹ industry group code 53211 and that had a final tax liability of more than \$15 million for its taxable year, beginning on or after August 1, 2017, and before August 1, 2018. This tax liability must also be at least 700 percent greater than its final tax liability from its prior tax year; or
- A car sales financing establishment or car leasing company, classified under NAICS industry group code 522220 and 532112, respectively that had a final tax liability of more than \$15 million for its taxable year beginning on or after August 1, 2017, and before August 1, 2018. This tax liability must also be at least \$15 million greater than its final tax liability from the prior tax year.

The bill fixes the NAICS references used in s. 220.197, F.S., to the version published in 2007 by the Office of Management and Budget, Executive Office of the President.

This section of the bill operates retroactively to January 1, 2018.

Section 44 – Tax Collection Enforcement Diversion Program

Present situation: The Tax Collection Enforcement Diversion program, which collects revenue due from persons who have not remitted their sales tax collections, began in 2002 as a pilot program and was fully implemented in 2005. The program, operated by participating State Attorney's Offices in cooperation with the DOR, is available to taxpayers that show a pattern of tax delinquency for several months that does not exceed the misdemeanor level. Eight State Attorney's Offices currently participate in the program: Jacksonville, Clearwater, Miami, Tampa, West Palm Beach, Fort Lauderdale, Fort Myers, and Orlando (Key West participated in the program from Fiscal Year 2008-2009 through Fiscal Year 2013-2014).

Fifty percent of all collections from the program are distributed as sales tax collections via 212.20, F.S., and fifty percent are deposited into a special reserve account for the Florida Association of Centers for Independent Living to be used to administer the James Patrick Memorial Work Incentive Personal Attendant Services and Employment Assistance Program and to contract with the State Attorneys participating in the tax collection enforcement diversion program. The portion of the receipts deposited into the trust fund supports personal care attendants and other support and services to persons with significant and chronic disabilities to enable them to obtain or maintain competitive and integrated employment, including self-employment.

Proposed change: The bill amends s. 413.4021, F.S., to increase the percentage of collections from the program that are deposited into the special reserve account of the Florida Association of Centers for Independent Living from 50 percent to 75 percent.

¹⁸¹ The NAICS is the North American Industry Classification System developed by the Office of Management and Budget for use by Federal statistical agencies to classify business establishments for the collection, analysis, and publication of statistical data related to the U.S. business economy. U.S. Census Bureau, *Introduction to NAICS*, available at <https://www.census.gov/eos/www/naics/> (last visited Mar. 08, 2020).

Section 45 – Reemployment Assistance Tax E-File Revisions

Present situation: The following Reemployment Assistance Tax filers must file and remit payments electronically:

- Agents who prepare and report for 100 or more employers in any quarter of the preceding state fiscal year.¹⁸²
- Employers with 10 or more employees in any quarter during the prior state fiscal year.¹⁸³

Filers who fail to file electronically when required by law are subject to a penalty of \$50 plus \$1 per employee included on the report.¹⁸⁴ If the filer also failed to pay electronically, there is an additional penalty of \$50.¹⁸⁵ An employer or agent has the ability to request a waiver of the penalty. This waiver request must be in writing and must establish that the imposition of the penalty would be inequitable.¹⁸⁶

The DOR has the authority to waive the requirement for electronic filing of reports if the filer is unable to comply.¹⁸⁷

Because the number of employees and number of employers for whom an agent files determines whether the filer has to file electronically, there have been administrative issues in tracking who is required to file electronically, which resulted in unnecessary billing of agents, and caused confusion for taxpayers and the DOR.¹⁸⁸

The DOR reviewed filings under this section and determined that over 99 percent of returns filed by agents were e-filed properly.¹⁸⁹ The DOR believes this would continue even without the statutory requirement, as electronic submissions are more efficient than paper filings.¹⁹⁰

In addition, the DOR reviewed similar provisions in other southern states and found that Alabama, Georgia, Kentucky, Mississippi, North Carolina, South Carolina, Tennessee, and Texas all elect not to bill agents for this issue.¹⁹¹

Proposed Change: Section 443.163, F.S., is amended to:

- Remove the electronic filing and payment requirements and penalty for agents.
- Remove the requirement for a written penalty waiver request.
- Require employers to file corrections electronically if they are required to file reports and make payments electronically.

¹⁸² Section 443.163(1), F.S.

¹⁸³ *Id.*

¹⁸⁴ Section 443.163(1)(a), F.S.

¹⁸⁵ *Id.*

¹⁸⁶ Section 443.163(5), F.S.

¹⁸⁷ Section 443.163(3), F.S.

¹⁸⁸ “Reemployment Tax Agent Requirement” document received from the DOR on February 4, 2020, (on file with the Senate Committee on Appropriations).

¹⁸⁹ *Id.*

¹⁹⁰ *Id.*

¹⁹¹ *Id.*

- Reduce electronic filing penalties from \$50 to \$25, which is consistent with other reemployment tax penalties.¹⁹²

Section 46 – Surplus Lines Insurance Premiums Tax

Present situation: Surplus lines insurance refers to a category of insurance for which the admitted market is unable or unwilling to provide coverage.¹⁹³ There are three basic categories of surplus lines risks:

- Specialty risks that have unusual underwriting characteristics or underwriting characteristics that authorized insurers¹⁹⁴ view as undesirable;
- Niche risks for which authorized insurers do not have a filed policy form or rate; and
- Capacity risks that are risks where an insured needs higher coverage limits than those that are available in the admitted market.

A surplus lines insurance policy can cover risk held in multiple states. In these instances, Florida imposes a tax rate of 5 percent on that portion of the premium attributed to the risk in Florida; the portion of the premium attributed to risk outside Florida is subject to the rate where the risk is located.

Proposed change: The bill amends s. 626.932, F.S., to reduce the tax rate on surplus lines premium from 5 percent to 4.94 percent and subject all surplus lines risk to the new rate.

Section 48 – “Back-to-School” Sales Tax Exemption

Present situation: Florida has enacted a “back-to-school” sales tax holiday 18 times since 1998. The Florida Residents’ Tax Relief Act of 1998 established Florida’s first tax holiday, during which clothing purchases of \$50 or less were exempt from tax.¹⁹⁵ Backpacks were added to the tax holiday in 1999 and school supplies were added in 2001. In 2013, the Legislature expanded the exemption to include personal computers and related accessories selling for \$750 or less, purchased for noncommercial home or personal use. The duration of “back-to-school” sales tax holidays has varied from three to ten days. The type and value of exempt items have also varied.

Sixty-seven of the 73 school districts in Florida began the 2019-2020 school year on August 12, 2019, and the remaining school districts began by August 19, 2019.¹⁹⁶

Proposed change: The bill establishes a 3-day period, from August 7 to August 9, 2020, during which time the following items that cost \$60 or less are exempt from the state sales tax and county discretionary sales surtaxes:

¹⁹² Section 443.141(1)(b)1., F.S., provides for a \$25 per month penalty for delinquent reports.

¹⁹³ The admitted market is comprised of insurance companies licensed to transact insurance in Florida. The administration of surplus lines insurance business is managed by the Florida Surplus Lines Service Office. Section 626.921, F.S.

¹⁹⁴ Section 624.09, F.S., describes an “authorized” insurer as one who is duly authorized by a subsisting certificate of authority issued by the office of Insurance Regulation to transact insurance in this state.

¹⁹⁵ Chapter 98-341, Laws of Fla.

¹⁹⁶ Florida Department of Education, *PK-12 Public School Data Publications and Reports*, available at <http://www.fldoe.org/accountability/data-sys/edu-info-accountability-services/pk-12-public-school-data-pubs-reports/index.stml> (last visited Mar. 08, 2020).

- Clothing (defined as an “article of wearing apparel intended to be worn on or about the human body,” but excluding watches, watchbands, jewelry, umbrellas, and handkerchiefs);
- Footwear (excluding skis, swim fins, roller blades, and skates);
- Wallets; and
- Bags (including handbags, backpacks, fanny packs, and diaper bags, but excluding briefcases, suitcases, and other garment bags).

The bill also exempts various “school supplies” that cost \$15 or less per item and first \$1,000 of the sales price of personal computers and related accessories purchased for noncommercial home or personal use. This would include tablets, laptops, monitors, input devices, and non-recreational software. Cell phones and furniture, and devices or software intended primarily for recreational use, are not exempted.

The exemptions provided for in the “back-to-school” holiday do not apply to the following:

- Sales within a theme park or entertainment complex, as defined in s. 509.013(9), F.S.;
- Sales within a public lodging establishment, as defined in s. 509.013(4), F.S.; and
- Sales within an airport, as defined in s. 330.27(2), F.S.

A dealer may opt-out from participating in the sales tax holiday if less than 5 percent of the dealer’s gross sales of tangible personal property in the prior calendar year are comprised of items that would be exempt under the bill. If a qualifying dealer chooses not to participate in the tax holiday, the dealer must, by August 1, 2020, notify the DOR in writing of its election to collect sales tax during the holiday and must post a copy of that notice in a conspicuous location at its place of business. The DOR is authorized to adopt emergency rules to implement the provisions of the tax holidays.

Section 49 – Sales Tax Exemption for Items Related to Disaster Preparedness

Present situation: Florida has enacted a “disaster preparedness” sales tax holiday six times since 2006, exempting specified items in preparation for the Atlantic hurricane season that officially begins June 1 of each year. The types and values of exempted items have varied, and the length of the exemption periods has varied from 3 to 12 days.

The Florida Division of Emergency Management recommends having a disaster supply kit with items such as a battery operated radio, flashlight, batteries, and first-aid kit to last for a minimum of 7 days.¹⁹⁷

Proposed change: The bill establishes a 7-day sales tax holiday, from May 29 to June 4, 2020, for specified items related to disaster preparedness. During the holiday, the following items are exempt from the state sales tax and county discretionary sales surtaxes:

- A portable self-powered light source selling for \$20 or less;
- A portable self-powered radio, two-way radio, or weather band radio selling for \$50 or less;
- A tarpaulin or other flexible waterproof sheeting selling for \$50 or less;
- A ground anchor system or tie-down kit selling for \$50 or less;

¹⁹⁷ Florida Division of Emergency Management, *Plan & Prepare: Disaster Supply Kit*, available at <https://www.floridadisaster.org/planprepare/disaster-supply-kit/> (last visited Mar. 08, 2020).

- A gas or diesel fuel tank selling for \$25 or less;
- A package of AAA-cell, AA-cell, C-cell, D-cell, 6-volt, or 9-volt batteries, excluding automobile and boat batteries, selling for \$30 or less;
- A nonelectric food storage cooler selling for \$30 or less;
- A portable generator that is used to provide light or communications or preserve food in the event of a power outage selling for \$750 or less; and
- Reusable ice selling for \$10 or less.

The exemptions provided for in this sales tax holidays do not apply to the following sales:

- Sales within a theme park or entertainment complex, as defined in s. 509.013(9), F.S.;
- Sales within a public lodging establishment, as defined in s. 509.013(4), F.S.; and
- Sales within an airport, as defined in s. 330.27(2), F.S.

The DOR is authorized to adopt emergency rules to implement the provisions of the tax holidays.

Section 50 to 61 – Children’s Promise Tax Credit

Present situation: The Children’s Promise Tax Credit program does not currently exist.

Proposed change: The bill creates s. 402.62, F.S., the Children’s Promise Tax Credit. Generally speaking, the program grants tax credits to businesses that contribute to charitable organizations that provide services focused on child welfare. The tax credits can be taken against corporate income tax, insurance premium tax, severance taxes on oil and gas production, alcoholic beverage tax on beer, wine, and spirits, or sales tax by direct pay permit holders.

Certification and Responsibilities of Eligible Charitable Organizations

To qualify for the program, an eligible charitable organization must be exempt from federal income tax under s. 501(c)(3) of the Internal Revenue Code, must be a Florida entity with its principal office in Florida, and must provide services to:

- Prevent child abuse, neglect, abandonment, or exploitation;
- Enhance the safety, permanency, or well-being of children who have child welfare involvement;
- Assist families who have children with a chronic illness or physical, intellectual, developmental, or emotional disability; or
- Provide workforce development services to families of children eligible for a federal free or reduced-price meals program.

An eligible charitable organization cannot:

- Provide abortions, pay for or provide coverage of abortions or financially support any other entity that provides, pays for, or provides coverage of abortions, or
- Receive more than 50 percent of its total annual revenue from the Department of Children and Families (DCF) or the Agency for Persons with Disabilities, either directly or indirectly.

In addition, the organization must:

- Have a contract or written referral agreement with, or reference from, the DCF, a Community-based Care Organization (CBC), a managing entity, or the Agency for Persons with Disabilities to provide the services listed above;
- Apply to the DCF for designation as an eligible charitable organization; and
- Provide ongoing information as requested by the DCF.

An eligible charitable organization must spend 100 percent of the funds received under this program on direct services for Florida residents for an approved purpose under the program. It must also conduct background screenings on all volunteers and staff working with children in any programs funded by the program. In addition, the organization must annually provide a copy of its most recent IRS Return of Organization Exempt from Income Tax form (Form 990), hire an independent certified public accountant to conduct an audit of the organization, and provide the audit report to the DCF within 180 days after completion of the organization's fiscal year.

Responsibilities of the Department of Children and Families

The DCF is responsible for reviewing and approving or denying applications from charitable organizations. The DCF must review and designate eligible charitable organizations each year. The DCF must create and maintain a section of its website dedicated to the program and provide information on the process for becoming an eligible charitable organization, a list of current eligible charitable organizations, and the process for a taxpayer to select an eligible charitable organization as the recipient of funding through the program.

Revenue Sources

Corporate Income Tax: The bill creates s. 220.1876, F.S., which, beginning January 1, 2021, authorizes a credit of 100 percent of an eligible contribution to an eligible charitable organization against any corporate income tax due. The bill makes conforming amendments to ss. 220.02, 220.13, and 220.186.

Severance Taxes on Oil and Gas Production: The bill creates s. 211.0252, F.S., which, beginning July 1, 2021, authorizes a credit of 100 percent of an eligible contribution to an eligible charitable organization against any tax due for oil or gas production. However, this credit, combined with any credits for contributions made to the Florida Tax Credit Scholarship Program, may not exceed 50 percent of the tax due on the return on which the credit is taken. If the combined value of the credits is greater than 50 percent, the taxpayer must first exhaust credits for contributions made pursuant to the Florida Tax Credit Scholarship Program. The bill directs the DOR to ensure that only amounts distributed to the General Revenue Fund are reduced by the credit.

Sales Taxes Paid by Direct Pay Permit Holders: The bill creates s. 212.1833, F.S., which, beginning July 1, 2021, authorizes a credit of 100 percent of an eligible contribution to an eligible charitable organization against any state sales tax due from a direct pay permit holder under s. 212.183, F.S. The bill directs the DOR to ensure that only amounts distributed to the General Revenue Fund are reduced by the credit. Taxpayers claiming this tax credit must file returns and pay taxes by electronic means.

Alcoholic Beverage Taxes: The bill creates s. 561.1212, F.S., which, beginning January 1, 2021, authorizes a credit of 100 percent of an eligible contribution to an eligible charitable organization against tax due under ss. 563.05, 564.06, or 565.12, F.S., except for taxes imposed on domestic wine production. The credit is limited to 90 percent of the tax due on the return on which the credit is taken. The Division of Alcoholic Beverage and Tobacco is directed to ensure that only amounts distributed to the General Revenue Fund are reduced under the credit.

Insurance Premium Tax: The bill creates s. 624.51056, F.S., which, beginning January 1, 2021, authorizes a credit of 100 percent of an eligible contribution to an eligible charitable organization against any insurance premium tax due.

Cap on Annual Tax Credit Approvals

The annual tax credit cap for all credits under this program is \$5 million per state fiscal year.

Application and Approval of Tax Credits by the DOR

Businesses that wish to make contributions to an eligible charitable organization must apply to the DOR beginning October 1, 2020, for an allocation of the tax credit. The taxpayer must specify in the application each tax for which the taxpayer requests a credit, the applicable taxable year for a credit against the corporate income and insurance premium tax, and the applicable state fiscal year for a credit against oil and gas production, direct pay permit sales, and alcoholic beverage tax. The DOR is required to approve the tax credits on a first-come, first-served basis and must obtain the approval of Division of Alcoholic Beverages and Tobacco prior to approving an alcoholic beverage tax credit under s. 561.1212, F.S.

Any unused credit may be carried forward for up to ten years. The bill does not allow a taxpayer to transfer the credit to another entity unless all of the assets of the taxpayer are transferred in the same transaction. The DOR may approve transfers between members of an affiliated group of corporations if the credit transferred will be taken against the same type of tax.

Rescinding Tax Credits

A taxpayer may apply to the DOR to rescind all or part of an approved tax credit. The amount rescinded becomes available for that state fiscal year to another eligible taxpayer as approved by the DOR if the taxpayer receives notice that the rescindment has been accepted.

The bill provides rulemaking authority to the DOR, DCF, and DBPR. In addition, the DOR is granted emergency rulemaking authority for purposes of implementing the act. An appropriation of \$208,000 is provided to the DOR for implementation costs.

The bill directs the Florida Institute for Child Welfare at the Florida State University to perform an analysis of the program and the use of the funds and submit a report to the Governor, the Speaker of the House of Representatives, and President of the Senate by October 31, 2024.

Sections 62 and 63 – Sales Tax Absorption

Present situation: Florida businesses that sell items subject to Florida’s sales tax must register as dealers with the DOR.¹⁹⁸ A dealer must add sales tax to the price of the taxable good or service and collect the tax from a purchaser at the time of sale.¹⁹⁹

Florida prohibits dealers from advertising, directly or indirectly, that they will absorb, or refund to a purchaser all or part of the sales tax due on a sale.²⁰⁰ A dealer who violates this prohibition, whether by advertising or refunding, is guilty of a second-degree misdemeanor.²⁰¹

Proposed Change: The bill amends s. 212.07(4), F.S., to allow a dealer the option to advertise that it will pay all or part of the sales tax due. To do so, however, the dealer must provide the customer with an invoice or similar document that (1) states that the business will pay the sales tax owed, and (2) separately states the sale price and the amount of tax due on the sale. If a dealer violates this provision, he or she is guilty of a second-degree misdemeanor.²⁰²

The bill also amends s. 212.15, F.S., to expand the criminal offense of failure to remit collected taxes to the department to include taxes paid on behalf of the purchaser by the dealer. Depending on the amount of revenue stolen, and whether the dealer has prior offenses, he or she is subject penalties ranging from a second-degree misdemeanor to a first-degree felony.

Section 64 – Appropriation

The bill appropriates \$72,500 in nonrecurring funds from the General Revenue Fund to the DOR to administer the commercial rental tax rate reduction.

Section 65 instructs the Division of Law Revision to replace the phrase “the effective date of this act” wherever it occurs within the bill with the date that the act becomes law.

Section 66 authorizes the DOR to adopt emergency rules to implement the changes to ss. 206.05, 206.8741, 206.90, 212.05, 212.134, 212.181, 213.21, and 220.1105, F.S., made by the bill.

Section 67 provides that the effective date of the bill is July 1, 2020, except where the bill expressly states otherwise.

IV. Constitutional Issues:

A. Municipality/County Mandates Restrictions:

Article VII, s. 18 of the Florida Constitution governs laws that require counties and municipalities to spend funds, limit the ability of counties and municipalities to raise revenue, or reduce the percentage of state tax shared with counties and municipalities.

¹⁹⁸ Florida Dep’t. of Revenue, *Business Owner’s Guide for Sales and Use Tax* at 4 (Jul. 2019), available at https://floridarevenue.com/Forms_library/current/gt300015.pdf (last visited Mar. 08, 2020).

¹⁹⁹ Sections 212.06(3)(a) and 212.07(2), F.S.

²⁰⁰ Section 212.07(4), F.S.

²⁰¹ Section 212.07(4), F.S.

²⁰² A dealer who commits a subsequent violation of s. 212.07(4), F.S., is subject to a first-degree misdemeanor.

Subsection (b) of Art. VII, s. 18 of the Florida Constitution provides that except upon approval of each house of the Legislature by two-thirds vote of the membership, the legislature may not enact, amend, or repeal any general law if the anticipated effect of doing so would be to reduce the authority that municipalities or counties have to raise revenue in the aggregate, as such authority existed on February 1, 1989. However, the mandates requirements do not apply to laws having an insignificant impact,^{203, 204} which is \$2.2 million or less for Fiscal Year 2020-2021.²⁰⁵

The Revenue Estimating Conference determined that the bill will reduce the authority that counties have to raise revenue from the local option sales tax by \$6.0 million in Fiscal Year 2020-2021. The bill also reduces local government revenues from ad valorem taxes by \$29 million. Therefore, the mandates provision may apply.

B. Public Records/Open Meetings Issues:

None.

C. Trust Funds Restrictions:

None.

D. State Tax or Fee Increases:

None.

E. Other Constitutional Issues:

None identified.

V. Fiscal Impact Statement:

A. Tax/Fee Issues:

The total impact of the bill reduces revenues in Fiscal Year 2020-2021 by \$120.5 million (\$133.0 million recurring); General Revenue Fund receipts are reduced by \$92.5 million (\$85.7 million recurring), state trust fund receipts are reduced by \$3.2 million (\$4.8 million recurring), and local government revenue is reduced by \$24.8 million (\$42.5 million recurring), as displayed in the table below.

Total tax reductions are represented by the sum of the recurring impacts (reflecting the annual value of permanent tax cuts when fully implemented) and the pure nonrecurring

²⁰³ FLA. CONST. art. VII, s. 18(d).

²⁰⁴ An insignificant fiscal impact is the amount not greater than the average statewide population for the applicable fiscal year multiplied by \$0.10. See Florida Senate Committee on Community Affairs, Interim Report 2012-115: Insignificant Impact, (September 2011), available at <http://www.flsenate.gov/PublishedContent/Session/2012/InterimReports/2012-115ca.pdf> (last visited Mar. 08, 2020).

²⁰⁵ Based on the Demographic Estimating Conference's April 1, 2020, estimated population adopted on Dec. 3, 2019. The conference packet is available at <http://edr.state.fl.us/Content/conferences/population/ConferenceResults.pdf> (last visited Mar. 08, 2020).

impacts (reflecting temporary tax reductions). The total tax reduction of \$198.4 million is the sum of the tax reductions of \$133.0 million (recurring, excluding appropriations), and \$65.4 million (pure nonrecurring in Fiscal Year 2020-2021).

CS/HB 7097, Eng. 1								
Fiscal Year 2020-21 Estimated Fiscal Impacts (million of \$)								
	General Revenue		State Trust Funds		Local		Total	
	1st Yr.	Recur.	1st Yr.	Recur.	1st Yr.	Recur.	1st Yr.	Recur.
Sales Tax: Business Rent Tax/Rate Cut 0.1%	(14.0)	(29.3)	(*)	(*)	(1.8)	(3.8)	(15.8)	(33.1)
Comm Services Tax: Rate Cut 0.5%	(20.9)	(50.1)	(*)	(*)	(4.0)	(9.6)	(24.9)	(59.7)
Sales Tax: BTS Holiday 3 Days	(32.3)	-	(*)	-	(9.5)	-	(41.8)	-
Sales Tax: Tax Holiday/Disaster Preparedness	(4.3)	-	(*)	-	(1.3)	-	(5.6)	-
Sales Tax: Collection Enforcement Diversion Prog.	(0.9)	(0.9)	(*)	(*)	(0.1)	(0.1)	(1.0)	(1.0)
Sales Tax: Absorption	(**)	(**)	(**)	(**)	(**)	(**)	(**)	(**)
Corporate Income Tax: Brownfields Backlog	(8.2)	-	-	-	-	-	(8.2)	-
Corporate Income Tax: Like-Kind Exchange Relief	(6.0)	-	-	-	-	-	(6.0)	-
Ad Valorem: Deployed Service Discount/Update	-	-	-	-	(*)	(*)	(*)	(*)
Ad Valorem: Hospitals Exemption/Charity Care	-	-	-	-	**	**	**	**
Ad Valorem: Condo Assn Appeal Representation	-	-	-	-	(5.5)	(1.7)	(5.5)	(1.7)
Ad Valorem: Const. Work in Progress/Clarification	-	-	-	-	(2.6)	(2.6)	(2.6)	(2.6)
Ad Valorem: Inventory Heavy Equipment Dealers	-	-	-	-	-	(20.5)	-	(20.5)
Ad Valorem: Educational Exemption Transfer	-	-	-	-	-	(4.2)	-	(4.2)
Ins. Premium Tax: Tax all surplus lines premium at 4.94%	+/-	+/-	+/-	+/-	-	-	+/-	+/-
Fuel Tax: Aviation Tax Cut	(0.3)	(0.4)	(3.2)	(4.8)	-	-	(3.5)	(5.2)
Various Taxes: Children's Promise Tax Credits	(5.0)	(5.0)	-	-	-	-	(5.0)	(5.0)
DOR Legislative Concepts:								
Ad Valorem: Hurr. Michael/Extend Rebuild Time	-	-	-	-	-	(**)	-	(**)
Sales Tax: Information Returns/Credit Cards	**	**	**	**	**	**	**	**
Sales Tax: Statute of Limitations/Refunds	(**)	(**)	(**)	(**)	(**)	(**)	(**)	(**)
Appropriations: Tax Holiday & Rate Changes	(0.59)	-	-	-	-	-	(0.59)	-
2020-21 Total	(92.5)	(85.7)	(3.2)	(4.8)	(24.8)	(42.5)	(120.5)	(133.0)
							Pure Nonrecurring =	(65.4)
							Recurring + Pure Nonrecurring (2) =	(198.4)
(*) Impact less than \$50,000; (**) Impact is indeterminate.								
(1) Ad valorem tax impacts assume current rates.								
(2) Recurring tax cut total (excl. appropriations)=-\$133.0million								
Pure nonrecurring tax cuts in FY 2020-21= -\$65.4 million								
- \$198.4 million								

Appropriations Detail - The \$591,500 in General Revenue appropriations included in the bill consists of \$241,000 to implement the “back-to-school” sales tax holiday, \$70,000 to implement the disaster preparedness sales tax holiday, \$72,500 to implement the reduction in the business rent tax, and \$208,000 to implement the Children’s Promise Tax Credit. More than half of the appropriations is needed to pay the cost of notifying several hundred thousand sales tax dealers of either the temporary or permanent law changes.

B. Private Sector Impact:

The bill will reduce the state portion of the communications services tax. The bill will reduce the sales tax on the rental of commercial real estate. The bill provides for a three-

day back-to-school sales tax holiday and a seven-day disaster preparedness sales tax holiday.

C. **Government Sector Impact:**

None.

VI. Technical Deficiencies:

None.

VII. Related Issues:

None.

VIII. Statutes Affected:

This bill substantially amends the following sections of the Florida Statutes: 125.0104, 192.001, 194.011, 194.035, 194.181, 195.073, 195.096, 196.173, 196.197, 196.198, 200.065, 200.069, 202.12, 202.12001, 203.001, 206.05, 206.8741, 206.90, 206.9826, 212.0305, 212.0306, 212.031, 212.05, 212.055, 212.07, 212.134, 212.15, 212.20, 212.205, 213.21, 218.64, 220.02, 220.1105, 220.13, 220.1845, 220.186, 288.0001, 376.30781, 413.4021, 443.163, 626.932, and 718.111.

This bill creates the following sections of the Florida Statutes: 193.1557, 211.0252, 212.181, 212.1833, 213.0537, 220.1876, 220.197, 402.62, 561.1212, and 624.51056.

This bill repeals section 288.11625 of the Florida Statutes.

IX. Additional Information:

A. **Committee Substitute – Statement of Changes:**

(Summarizing differences between the Committee Substitute and the prior version of the bill.)

None.

B. **Amendments:**

Barcode 864620 by Appropriations on March 11, 2020:

The provisions included in the amendment are listed below.

Retained Issues

The Appropriations Committee amendment retains the following provisions of CS/HB 7097, First Engrossed:

- Provides a 3-day “back-to-school” tax holiday from August 7, 2020, through August 9, 2020, for certain clothing, school supplies, and personal computers.
- Provides a 7-day “disaster preparedness” tax holiday from May 29, 2020, through June 04, 2020, for specified disaster preparedness items.
- Reduces the state communications services tax rate by 0.5 percentage points.

- Reduces the tax rate for commercial property rentals from 5.5 percent to 5.4 percent.
- Requires all surplus lines policies to be taxed at the same tax rate and reduces the rate from 5 percent to 4.94 percent.
- Creates the Children’s Promise Tax Credit, a \$5 million per year tax credit program to encourage businesses to contribute to charitable organizations that provide services focused on child welfare.
- Provides a one-time increase of \$8.2 million for the brownfields tax credit program to clear most of the backlog for cleanup credits.
- Provides a one-time \$2 million corporate income tax credit for certain rental car and car leasing corporations.
- Requires that charitable hospitals provide community benefits that equal or exceed the value of their property tax exemption, but the amendment simplifies the process for documenting the community benefits provided by the hospital.
- Extends the property tax exemption for educational property to certain leaseholds.
- Exempts from property tax construction equipment owned by a heavy equipment rental dealer;
- Increases the amount of receipts from the tax collection enforcement diversion program that are deposited into a reserve account for the Florida Association of Centers for Independent Living.
- Clarifies when certain utility-owned tangible personal property is included on the property tax roll and subject to property taxes; however, the amendment amends the language and removes the retroactive treatment; the change is effective July 1, 2020.
- Limits levies of the Charter County and Regional Transportation System Surtax pursuant to a referendum held on or after July 1, 2020; however, the amendment changes the limitation from 20 to 30 years.
- Requires that School Capital Outlay sales surtaxes approved in the future be proportionately shared with charter schools.
- Updates the qualifying operations for the deployed servicemember property tax exemption.
- Allows condominium associations to jointly represent condominium owners in certain judicial appeals.
- Amends the statutory provisions that address conflict of interest for special magistrates.
- Restricts information that may be mailed with the yearly Notice of Proposed Property Taxes to items that explain components on the notice or relate to the taxation of property.
- Includes contributions to scholarship funding organizations as tax liabilities for purposes of refunds of corporate income tax required by s. 220.1105, Florida Statutes.
- Makes changes to eleven tax administration statutes recommended by the Department of Revenue:
 - Amends property tax roll classifications and required statistical measurements.
 - Provides flexibility in property tax noticing requirements during declared states of emergency.
 - Extends the time to provide documentation relating to certain boat and aircraft sales.

- Extends the time property owners affected by Hurricane Michael may begin rebuilding and retain their prior homestead assessment limitation.
- Increases bond limits for certain bonds required of motor fuel dealers.
- Amends the penalty for mislabeling dyed diesel fuel.
- Requires certain payment settlement entities to provide a federal tax form to the Department of Revenue.
- Provides procedures for local governments to update addresses within their jurisdictions and provides procedures for correcting local government distributions.
- Authorizes the Department of Revenue to send certain notices electronically if the taxpayer consents.
- Extends the time for taxpayers to file a refund claim during informal protests.
- Reduces the penalties for failing to electronically file certain Reemployment Assistance Tax documents.

Removed Issues

The Appropriations Committee amendment removes the following issues from CS/HB 7097, First Engrossed.

- Restructured the authorized uses of tourist development, convention development, and local option food and beverage taxes levied in Miami-Dade County. The bill also expanded the allowable uses for tourist development taxes in all counties to allow for water quality improvement and parks and trails projects.
- Repealed the Charter County and Regional Transportation System Sales Surtax currently levied in Miami-Dade County in 2049.

New Issues

The Appropriations Committee amendment adds the following provisions to CS/HB 7097, First Engrossed.

Aircraft Equipment used in Department of Defense Contracts

Present situation: The purchase of an aircraft and related equipment within Florida is generally subject to Florida sales tax.²⁰⁶ Florida exempts from sales and use tax aircraft that will be removed from Florida within specified time periods,²⁰⁷ and aircraft that are brought into Florida, but only remain for a short period, or for specified purposes, such as flight training or repairs.²⁰⁸

Proposed change: The amendment amends s. 212.08(5), F.S., to exempt aircraft equipment used in government contracts from sales and use tax. The amendment exempts equipment used to service, test, operate, upgrade, or configure aircraft for advanced training purposes as part of any contract with the Department of Defense or with a military branch of a recognized foreign government. “Equipment” includes electric and

²⁰⁶ Section 212.05, F.S.

²⁰⁷ Section 212.05, F.S.

²⁰⁸ Section 212.08(7)(fff), F.S.

hydraulic ground power units, jet starter units, oxygen servicing and test equipment, engine trim boxes, and communications and avionics test sets.

The amendment also amends s. 212.08(7)(fff), F.S., to provide that an aircraft owned by a nonresident is exempt from use tax if the aircraft enters or remains in the state exclusively to be used in service of a contract with the Department of Defense or with a military branch of a recognized foreign government.

Parts and Accessories for Industrial Machinery and Equipment

Present situation: The purchase of industrial machinery and equipment is exempt from sales and use tax if the equipment is purchased by an manufacturing businesses within North American Industry Classification System codes 31-33, 112511, or 423930 and used at a fixed location in the state for the manufacture, processing, compounding, or production of items of tangible personal property for sale.²⁰⁹ Parts and accessories for industrial machinery and equipment are also exempt but only if the parts and accessories are purchased before the date the machinery and equipment are placed into service.

Proposed change: The amendment amends s. 212.08(7)(jjj), F.S., relating to tax exemptions for the purchase of industrial machinery and equipment by an eligible manufacturing business and expands “industrial machinery and equipment” to include parts and accessories “necessary for the continued operation of the industrial machinery or equipment.”

Educational Property Tax Exemption

Present situation: Property owned by an educational institution and used for educational purposes is exempt from property tax.²¹⁰ Florida has extended the exemption to specific situations where the educational institution using the property for educational purposes does not own the property, but the owner meets certain specific statutory requirements. Portions of property used predominantly for religious purposes are also exempt.²¹¹

Florida grants a sales tax exemption to educational institutions that are primarily engaged in teaching students to perform production services related to motion pictures, such as photography, sound and recording, casting, location managing and scouting, and similar activities.²¹² These educational institutions receive their sales tax exemption in a specific statute, s. 212.0602, F.S.

Proposed change: The amendment extends the educational property tax exemption to property owned by a house of public worship and used by an educational institution for educational purposes limited to students from preschool to grade 8.

The amendment also exempts land, buildings, and improvements leased by an educational institution described in s. 212.0602, F.S., if the institution is responsible for

²⁰⁹ Section 212.08(7)(iii), F.S.

²¹⁰ Section 196.198, F.S.

²¹¹ Section 196.196, F.S.

²¹² See s. 212.0602, F.S.

any taxes owed, as well as ongoing maintenance and operational expenses for the property.

Affordable Housing

Present situation: Property used to provide housing to low-income persons or families is exempt from property tax.²¹³ The property must be owned by a not-for-profit corporation that is qualified as charitable under 501(c)(3) of the Internal Revenue Code, and the resident's income must be below the thresholds for extremely-low-, very-low-, low-, or moderate-income.²¹⁴

Units that are vacant do not qualify for the exemption.²¹⁵ Similarly, units that are rented to persons who began their tenancy meeting the income thresholds, but whose income grew beyond the qualifying income thresholds do not qualify for exemption.

As indicated above, the affordable housing property must be owned by a 501(c)(3) organization; however, if the property is owned by a limited liability company that is disregarded for federal tax purposes and has a sole member, the statute allows the property appraiser to disregard the limited liability company and treat the sole member of the limited liability company as the owner of the property. If that sole member is a qualifying 501(c)(3) organization, the property qualifies for exemption.²¹⁶ In some instances, affordable housing properties have been required to insert another limited liability company between the original limited liability company and the property. Under current law, these arrangements do not qualify for the exemption.

Portions of property in a multifamily project that contains more than 70 units and is subject to an agreement with the Florida Housing Finance Corporation to provide low-income housing receive a 50 percent property tax discount when used to provide affordable housing to natural persons meeting the income limits described above.²¹⁷ The discount begins on the first January 1 after the 15th completed year of the agreement with the Florida Housing Finance Corporation.

Proposed change: The amendment exempts vacant units and units occupied by persons or families that met the qualifying income thresholds at the time they began their tenancy, but whose income grew beyond the income thresholds. These units are exempted if the entire property is dedicated to providing affordable housing and is being offered for rent.

The amendment exempts an affordable housing project owned by a limited liability company, which is also owned by a limited liability company, as long as the owner of the second limited liability company is a qualifying 501(c)(3) entity.

²¹³ Section 196.1978, F.S.

²¹⁴ Section 196.1978(1), F.S.

²¹⁵ *Parrish v. Pier Club Apartments, LLC.*, 900 So. 2d 683 (Fla. 4th DCA 2005).

²¹⁶ Section 196.1978(1), F.S.

²¹⁷ Section 196.1978(2), F.S.

Lastly, the amendment increases the 50 percent discount for multifamily affordable housing projects to 100 percent.

Student Station Requirements

Present situation: A district school board may not use funds from any source for the new construction of an educational facility with a total cost per student station exceeding the cost per student station limits unless a contract for architectural and design services or for construction management services was executed before July 1, 2017;²¹⁸ however, this limitation does not apply to educational facilities subject to a lease-purchase agreement.

Proposed change: The amendment exempts new construction projects funded solely through local impact fees from the total cost per student station limitation.

Golf Hall of Fame

Present situation: The World Golf Hall of Fame in St. Augustine, Florida, opened to the public in 1998. In 1998, the Florida Department of Commerce certified the World Golf Foundation as eligible for \$50 million in state sales tax revenue, to be distributed over 25 years for the purpose of covering the construction costs related to the Golf Hall of Fame.²¹⁹

The foundation receives a monthly distribution of \$166,666. Use of the state funds is restricted to costs related to the construction, reconstruction, renovation, promotion, or operation of the facility. The last monthly distribution is scheduled for June 2023.²²⁰

Proposed change: The amendment extends the monthly distributions to the Golf Hall of Fame until June 2033.

Formula 1 Grand Prix Admissions

Present situation: Florida levies a 6 percent tax on the sale of admissions.²²¹ A number of events are exempt from the tax. These include admissions to the National Football League championship game or Pro Bowl, any semifinal game or championship game of a national collegiate tournament, a Major League Baseball, Major League Soccer, National Basketball Association, or National Hockey League all-star game, the Major League Baseball Home Run Derby held before the Major League Baseball All-Star Game, or to National Basketball Association all-star events produced by the National Basketball Association and held at a facility such as an arena, convention center, or municipal facility.

Proposed change: The amendment exempts from tax admissions to a Formula 1 Grand Prix and any support races held at the circuit 72 hours before the Grand Prix.

²¹⁸ Section 1013.64(6)(b)1., F.S.

²¹⁹ Office of Economic and Demographic Research, *Return on Investment for the Florida Sports Foundation Grants and Related Programs*, 23-25, Jan. 1, 2018, available at, <http://edr.state.fl.us/Content/returnoninvestment/SportsGrantsandPrograms2018.pdf>, (last visited Mar. 10, 2020).

²²⁰ *Id.*

²²¹ Section 212.04, F.S.

Mobile Homes

Present situation: Florida levies a 6 percent sales and use tax on taxable sales of tangible personal property,²²² including sales of new mobile homes. The tax is added to the selling price and collected from the purchaser at the time of purchase.²²³ Section 319.001, F.S., defines the term “new mobile home” to mean a mobile home the equitable or legal title to which has never been transferred by a manufacturer, distributor, importer, or dealer to an ultimate purchaser.

Proposed change: The amendment reduces the sale tax rate on sales of new mobile homes from 6 percent to 5.5 percent.

Section 179D Letters

Present situation: Section 179D of the Internal Revenue Code provides a federal income tax deduction for the cost of energy efficient commercial building property. For energy efficient commercial property installed on government property, the deduction is authorized for the person primarily responsible for designing the property. The designer is treated as the taxpayer in that instance.²²⁴ This process is known as “allocation” and is typically accomplished by the designer securing an allocation letter from the government entity involved.

Proposed change: The amendment prohibits an owner of a public building or the owner’s employee from seeking, accepting, or soliciting any payment or other form of consideration for providing the written allocation letter.

Scholarship Tax Credit Carry Forward

Present situation: The Florida Tax Credit Scholarship Program grants tax credits in return for contributions to scholarship funding organizations.²²⁵ Prior to 2018, unused tax credits could be carried forward for five years. In 2018, the Legislature extended the carry-forward period from five to 10 years.²²⁶ The new 10-year carry forward period applied to taxable years beginning on or after January 1, 2018.

Proposed change: The amendment allows the 10-year carry forward period to apply to any credits that were available to be carried forward on or after July 1, 2018.

Qualified Target Industry Program

Present situation: The Qualified Target Industry (QTI) Tax Refund Program was created by the Legislature in 1994²²⁷ to encourage the creation and retention of high-quality, high-wage jobs by providing a state grant equal to the amount paid for certain state and

²²² Section 212.05(1)(a)1.a., F.S.

²²³ See s. 212.07(2), F.S., s. 212.06(3)(a), F.S.

²²⁴ Section 179D(d)(4), IRC

²²⁵ See s. 1002.395, F.S.

²²⁶ Section 15, ch. 2018-6, Laws of Fla.

²²⁷ Chapter 94-136, s. 76, Laws of Fla.

local taxes²²⁸ to eligible businesses creating jobs in certain target industries.²²⁹ Under current law, no additional applicants may be certified under the program after June 30, 2020. Existing agreements will continue in effect according to their terms.²³⁰

A business must apply to be certified as a qualified target industry business with the Department of Economic Opportunity (DEO)²³¹ and must be engaged in one of Florida's target industries as identified by the DEO and Enterprise Florida, Inc. (EFI).

Qualified target industry businesses are eligible to receive a tax refund equal to \$3,000 per newly created job. If a business is located in a rural community or an enterprise zone, the amount is increased to \$6,000 per created job.²³² Qualified target industry businesses may also be eligible for the following additional tax refund payments:²³³

\$1,000 per created job if such jobs pay an average annual wage of at least 150 percent of the average private sector wage in a business's area;

\$2,000 per created job if such jobs pay an average annual wage of at least 200 percent of the average private sector wage in a business's area;

\$1,000 per created job if a business's local financial support is equal to the state's incentive award; and

\$2,000 per created job if a business falls within one of the designated high-impact sectors or increases exports of its goods through a seaport²³⁴ or airport in the state by at least 10 percent by value or tonnage in each of the years the business receives a tax refund payment.

Each QTI business must enter into a written agreement with the DEO that specifies what criteria must be met by the business in order to be eligible for a payment, including receipts showing the amount of taxes paid and data showing that the business met its performance requirements.

In the event of negative economic conditions in a business's industry, a named hurricane or tropical storm, or specific acts of terrorism, a qualified target industry business may request an economic recovery extension. The Legislature authorized such an extension between January 1, 2009, and July 1, 2012.²³⁵

In response to the Deepwater Horizon oil spill, the Legislature authorized the DEO to waive any or all wage or local financial support requirements between July 1, 2011, and June 30, 2014, for a business located in a Disproportionally Affected County.

²²⁸ See s. 288.106(3)(9), F.S. Tax refunds may be claimed for the following taxes paid: sales and use taxes, corporate income taxes, insurance premium taxes, intangible personal property taxes, excise taxes on documents, ad valorem taxes paid, as defined in s. 220.03, F.S., certain state communication services taxes, excise taxes on documents.

²²⁹ Section 288.106(1), F.S.

²³⁰ Section 288.106(9), F.S.

²³¹ Section 288.106(4), F.S.

²³² Section 288.106(3)(b)1., F.S.

²³³ Section 288.106(3)(b), F.S.

²³⁴ Section 288.106(3)(b)4.b., F.S., limits seaports to the ports of Jacksonville, Tampa, Port Everglades, Miami, Port Canaveral, Ft. Pierce, Palm Beach, Port Manatee, Port St. Joe, Panama City, St. Petersburg, Pensacola, Fernandina, and Key West.

²³⁵ Section 288.106(5)(b)1., F.S.

Disproportionally Affected Counties are currently defined as Bay County, Escambia County, Franklin County, Gulf County, Okaloosa County, Santa Rosa County, Walton County, or Wakulla County. During this period, a qualified target industry business that relocated all or part of its business to one of these counties from another state was eligible for a tax refund of up to \$6,000 per job created.²³⁶

Proposed change: The amendment amends s. 288.106(8), F.S., to replace references to a “Disproportionally Affected County” with a “county affected by Hurricane Michael” and defines a “county affected by Hurricane Michael” as Bay, Calhoun, Franklin, Gadsden, Gulf, Holmes, Jackson, Jefferson, Leon, Liberty, Okaloosa, Wakulla, Walton, or Washington County. In addition, the Department of Economic Opportunity is authorized to waive wage and local financial support requirements, between July 1, 2020, and June 30, 2023, for businesses that locate or expand in a county affected by Hurricane Michael. A business that relocates from another state to, or establishes its business or expands its existing business in, a county affected by Hurricane Michael is eligible for a payment of up to \$10,000 per job created.

The amendment amends s. 288.106(5)(b)4., F.S., to allow a qualified target industry business located in a county affected by Hurricane Michael to request an economic recovery extension in lieu of any claim scheduled to be submitted after January 1, 2021, but before July 1, 2023.

The amendment repeals the provision that prohibits the certification of applicants after June 30, 2020. In effect, it permanently authorizes the program.

Because the amendment redefines “disproportionally affected county,” the amendment deletes a cross-reference in s. 189.033, F.S., and provides that, as used in s. 189.033, F.S., the term “disproportionally affected county” retains its original definition, which includes only Bay, Escambia, Franklin, Gulf, Okaloosa, Santa Rosa, Walton, or Wakulla County.

Tax Collector Service Charges and Access to the Department of Highway Safety Database

Present situation: County tax collector offices process registrations of motor vehicles, mobile homes, and vessels;²³⁷ applications for title for motor vehicles, mobile homes, and vessels;²³⁸ and issuance of driver licenses.²³⁹ The tax collectors are authorized to collect and retain a service charge to perform these duties.²⁴⁰ With the approval of the Department of Highway Safety and Motor Vehicles (DHSMV) some tax collectors use third party agents to conduct transactions on behalf of the tax collector.²⁴¹ In certain counties, by ordinance of the county, these agents are authorized to collect an additional

²³⁶ Section 288.106(8), F.S.

²³⁷ Sections 320.03, 328.48, and 328.73, F.S.

²³⁸ See ss. 319.23 and 328.01, F.S.

²³⁹ Chapter 2010-163, Laws of Florida, and s. 322.02(1), F.S.

²⁴⁰ See ss. 320.04, 319.32(2), and 328.72(7), F.S.

²⁴¹ See Florida Senate, Committee on Transportation, *Services Provided by License Tag Agents*, Interim Project Report 2007-138, October 2006. References to such “agents” appear in ss. 320.03, 320.04(1)(b), and 328.15(1), F.S.

fee for services provided. These additional fees can range from \$2 to \$25 for services rendered.²⁴²

The DHSMV maintains the Florida Real Time Vehicle Information System (FRVIS) that provides real-time access to information related to the tags, titles, and registrations.²⁴³ In addition to residential street addresses, the FRVIS contains e-mail addresses. E-mail addresses may be used, in lieu of the United States Postal Service, to provide certain renewal notices, including registration renewal notices, driver license renewal notices, and vessel registration renewal notices.²⁴⁴ Currently, s. 119.0712(2)(c), F.S., provides public records exemptions for e-mail addresses collected by the DHSMV related to driver licenses, motor vehicle titles, motor vehicle registrations, and identification cards.²⁴⁵

Proposed change: The amendment amends ss. 319.32, 320.03, 320.04, 328.72, and 328.73, F.S., to authorize a tax collector to determine additional services charges to be collected by privately owned license plate agents and requires the tax collector to enter into a contract with the license plate agent regarding the disclosure of the additional service charges.

The fiscal impact of the Appropriations Committee amendment is detailed in the table on the following page.

The total of \$233.7 million in tax reductions contained in the amendment is the sum of the recurring impacts, reflecting the annual value of permanent tax cuts when fully implemented, and of the nonrecurring impacts from temporary tax reductions.

²⁴² *Id.*

²⁴³ Florida Auditor General, Department of Highway Safety and Motor Vehicles, *Florida Real Time Vehicle Information System (FRVIS): Information Technology Operational Audit*, at 1, Report No. 2014-183 (April 2014), available at https://flauditor.gov/pages/pdf_files/2014-183.pdf (last visited February 16, 2020).

²⁴⁴ Sections 319.40, 320.95, 322.08(10), 328.30, and 328.80, F.S.

²⁴⁵ See ss. 319.40, 320.95(2), and 322.08(9), F.S.

**CS/HB 7097, 1st Eng.
Senate Amendment Barcode 882296
Fiscal Year 2020-2021 Estimated Fiscal Impacts (millions of \$)**

<u>Issues</u>	<u>General Revenue</u>		<u>State Trust Funds</u>		<u>Local/Other</u>		<u>Total</u>	
	<u>1st Yr.</u>	<u>Recur.</u>	<u>1st Yr.</u>	<u>Recur.</u>	<u>1st Yr.</u>	<u>Recur.</u>	<u>1st Yr.</u>	<u>Recur.</u>
<u>Sales Tax</u> : Business Rent Tax/Rate Cut 0.1%	(14.0)	(29.3)	(*)	(*)	(1.8)	(3.8)	(15.8)	(33.1)
<u>Comm Services Tax</u> : Rate Cut 0.5%	(20.9)	(50.1)	(*)	(*)	(4.0)	(9.6)	(24.9)	(59.7)
<u>Sales Tax</u> : BTS Holiday 3 Days	(32.3)	-	(*)	-	(9.5)	-	(41.8)	-
<u>Sales Tax</u> : Tax Holiday/Disaster Preparedness	(4.3)	-	(*)	-	(1.3)	-	(5.6)	-
<u>Sales Tax</u> : Collection Enforcement Diversion Prog.	(0.9)	(0.9)	(*)	(*)	(0.1)	(0.1)	(1.0)	(1.0)
<u>Corporate Income Tax</u> : Brownfields Backlog	(8.2)	-	-	-	-	-	(8.2)	-
<u>Corporate Income Tax</u> : Like-Kind Exchange Relief	(6.0)	-	-	-	-	-	(6.0)	-
<u>Ad Valorem</u> : Deployed Service Discount/Update	-	-	-	-	(*)	(*)	(*)	(*)
<u>Ad Valorem</u> : Hospitals Exemption/Charity Care	-	-	-	-	-	**	-	**
<u>Ad Valorem</u> : Condo Assn Appeal Representation	-	-	-	-	(5.5)	(1.7)	(5.5)	(1.7)
<u>Ad Valorem</u> : Const. Work in Progress/Clarification	-	-	-	-	-	(2.6)	-	(2.6)
<u>Ad Valorem</u> : Inventory/Heavy Equipment	-	-	-	-	-	(20.5)	-	(20.5)
<u>Ad Valorem</u> : Education Exemption (prior 10 yrs.)	-	-	-	-	-	(4.2)	-	(4.2)
<u>Insurance Taxes</u> : Surplus Lines Tax Rate	+/-	+/-	+/-	+/-	-	-	+/-	+/-
<u>Various Taxes</u> : Child Welfare/Tax Credits	(5.0)	(5.0)	-	-	-	-	(5.0)	(5.0)
<u>Ad Valorem</u> : Allow vacant units to be exempt; allow ownership by multiple llcs; allow units with residents who grow out of income limits to stay exempt	-	-	-	-	-	(*)	-	(*)
<u>Ad Valorem</u> : School Use of Church Property	-	-	-	-	(7.2)	(0.5)	(7.2)	(0.5)
<u>Ad Valorem</u> : Affordable Housing--Increase discount from 50% to 100%	-	-	-	-	-	(26.8)	-	(26.8)
<u>Sales Tax</u> : Extend the distribution to the Golf Hall of Fame for an additional 10 yrs.	-	(2.0)	-	-	-	-	-	(2.0)
<u>Sales Tax</u> : Exempt admissions to Formula 1 Races	-	0/(**)	-	0/(**)	-	0/(**)	-	0/(**)
<u>Sales Tax</u> : Reduce tax rate on sales of new mobile homes from 6% to 5.5%	(1.9)	(2.1)	(*)	(*)	(0.3)	(0.3)	(2.2)	(2.4)
<u>Corp Inc. Tax</u> : Extend scholarship tax credit carryforward from 5 to 10 yrs.	(**)	(**)	-	-	-	-	(**)	(**)
<u>Sales Tax</u> : Industrial M&E Parts and Accessories	(**)	(**)	(*)	(*)	(**)	(**)	(**)	(**)
<u>Sales Tax</u> : Exempt Certain Aircraft & Equipment	(1.6)	(**)	(*)	(*)	(0.5)	(**)	(2.1)	(**)
<u>Ad Valorem</u> : Exempt property leased by a s. 212.0602 entity.	-	-	-	-	-	(**)	-	(**)
<u>DOR Legislative Concepts:</u>								
<u>Ad Valorem</u> : Hurr. Michael/Extend Rebuild Time	-	-	-	-	-	(**)	-	(**)
<u>Sales Tax</u> : Informational Returns/Credit Cards	-	-	**	**	**	**	**	**
<u>Sales Tax</u> : Statute of Limitations/Refunds	-	-	(**)	(**)	(**)	(**)	(**)	(**)
<u>Appropriations</u> : Tax Holidays/Rate Changes/Child Welfare Credits	(0.59)	-	-	-	-	-	(0.59)	-
	(95.7)	(89.4)	-	-	(30.2)	(70.1)	(125.9)	(159.5)

Pure Nonrecurring = **(74.2)**
Recurring + Pure Nonrecurring = **(233.7)**



864620

LEGISLATIVE ACTION

Senate	.	House
Comm: RE	.	
03/11/2020	.	
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	.	
	.	

The Committee on Appropriations (Stargel and Gainer) recommended the following:

Senate Amendment (with title amendment)

Delete everything after the enacting clause
and insert:

Section 1. Effective upon this act becoming a law,
paragraphs (a), (b), and (e) of subsection (5) of section
125.0104, Florida Statutes, are amended, and paragraph (f) is
added to that subsection, to read:

125.0104 Tourist development tax; procedure for levying;
authorized uses; referendum; enforcement.—



864620

11 (5) AUTHORIZED USES OF REVENUE.—

12 (a) Except for counties identified in paragraph (f), all
13 tax revenues received pursuant to this section by a county
14 imposing the tourist development tax shall be used by that
15 county for the following purposes only:

16 1. To acquire, construct, extend, enlarge, remodel, repair,
17 improve, maintain, operate, or promote one or more:

18 a. Publicly owned and operated convention centers, sports
19 stadiums, sports arenas, coliseums, or auditoriums within the
20 boundaries of the county or subcounty special taxing district in
21 which the tax is levied;

22 b. Auditoriums that are publicly owned but are operated by
23 organizations that are exempt from federal taxation pursuant to
24 26 U.S.C. s. 501(c)(3) and open to the public, within the
25 boundaries of the county or subcounty special taxing district in
26 which the tax is levied; ~~or~~

27 c. Aquariums or museums that are publicly owned and
28 operated or owned and operated by not-for-profit organizations
29 and open to the public, within the boundaries of the county or
30 subcounty special taxing district in which the tax is levied; or

31 d. Parks or trails that are publicly owned and operated or
32 owned and operated by not-for-profit organizations and open to
33 the public, within the boundaries of the county or subcounty
34 special taxing district in which the tax is levied;

35 2. To promote zoological parks that are publicly owned and
36 operated or owned and operated by not-for-profit organizations
37 and open to the public;

38 3. To promote and advertise tourism in this state and
39 nationally and internationally; however, if tax revenues are



864620

40 expended for an activity, service, venue, or event, the
41 activity, service, venue, or event must have as one of its main
42 purposes the attraction of tourists as evidenced by the
43 promotion of the activity, service, venue, or event to tourists;

44 4. To fund convention bureaus, tourist bureaus, tourist
45 information centers, and news bureaus as county agencies or by
46 contract with the chambers of commerce or similar associations
47 in the county, which may include any indirect administrative
48 costs for services performed by the county on behalf of the
49 promotion agency;

50 5. To finance beach park facilities, or beach, channel,
51 estuary, or lagoon improvement, maintenance, renourishment,
52 restoration, and erosion control, including construction of
53 beach groins and shoreline protection, enhancement, cleanup, or
54 restoration of inland lakes and rivers to which there is public
55 access as those uses relate to the physical preservation of the
56 beach, shoreline, channel, estuary, lagoon, or inland lake or
57 river. However, any funds identified by a county as the local
58 matching source for beach renourishment, restoration, or erosion
59 control projects included in the long-range budget plan of the
60 state's Beach Management Plan, pursuant to s. 161.091, or funds
61 contractually obligated by a county in the financial plan for a
62 federally authorized shore protection project may not be used or
63 loaned for any other purpose. In counties of fewer than 100,000
64 population, up to 10 percent of the revenues from the tourist
65 development tax may be used for beach park facilities; or

66 6. To acquire, construct, extend, enlarge, remodel, repair,
67 improve, maintain, operate, or finance public facilities within
68 the boundaries of the county or subcounty special taxing



864620

69 district in which the tax is levied, if the public facilities
70 are needed to increase tourist-related business activities in
71 the county or subcounty special district and are recommended by
72 the county tourist development council created pursuant to
73 paragraph (4) (e). Tax revenues may be used for any related land
74 acquisition, land improvement, design and engineering costs, and
75 all other professional and related costs required to bring the
76 public facilities into service. As used in this subparagraph,
77 the term "public facilities" means major capital improvements
78 that have a life expectancy of 5 or more years, including, but
79 not limited to, transportation, sanitary sewer, solid waste,
80 drainage, potable water, and pedestrian facilities. Tax revenues
81 may be used for these purposes only if the following conditions
82 are satisfied:

83 a. In the county fiscal year immediately preceding the
84 fiscal year in which the tax revenues were initially used for
85 such purposes, at least \$10 million in tourist development tax
86 revenue was received;

87 b. The county governing board approves the use for the
88 proposed public facilities by a vote of at least two-thirds of
89 its membership;

90 c. No more than 70 percent of the cost of the proposed
91 public facilities will be paid for with tourist development tax
92 revenues, and sources of funding for the remaining cost are
93 identified and confirmed by the county governing board;

94 d. At least 40 percent of all tourist development tax
95 revenues collected in the county are spent to promote and
96 advertise tourism as provided by this subsection; and

97 e. An independent professional analysis, performed at the



864620

98 expense of the county tourist development council, demonstrates
99 the positive impact of the infrastructure project on tourist-
100 related businesses in the county.

101 7.a. To defray the cost of water quality improvement
102 projects, including, but not limited to, flood mitigation;
103 seagrass removal; algae control, cleanup, or prevention
104 measures; waterway network restoration measures; and septic-to-
105 sewer conversion projects. Tax revenues may be used for these
106 purposes only if all of the following conditions are satisfied:

107 (I) In the county fiscal year immediately preceding the
108 fiscal year in which the tax revenues were initially used for
109 such purposes, at least \$10 million in tourist development tax
110 revenue was received.

111 (II) The county governing board approves the use for the
112 proposed water quality improvement project by a vote of at least
113 two-thirds of its membership.

114 (III) No more than 60 percent of the cost of the proposed
115 water quality improvement project will be paid for with tourist
116 development tax revenues and the sources of funding for the
117 remaining cost are identified and confirmed by the county
118 governing board.

119 (IV) At least 60 percent of all tourist development tax
120 revenues collected in the county are spent to promote and
121 advertise tourism.

122 (V) An independent professional analysis, performed at the
123 expense of the county tourist development council, demonstrates
124 the positive impact of the water quality improvement project on
125 tourist-related businesses in the county.

126 (VI) Revenues may not be used to pay the normal operating



864620

127 expenses of water systems, wastewater systems, or sewer systems.

128 (VII) Local government entities must exhaust all other
129 financing mechanisms available before utilizing revenues for
130 water quality improvement projects.

131 b. This subparagraph expires July 1, 2030.

132

133 Subparagraphs 1. and 2. may be implemented through service
134 contracts and leases with lessees that have sufficient expertise
135 or financial capability to operate such facilities.

136 (b) Tax revenues received pursuant to this section by a
137 county of less than 950,000 ~~750,000~~ population imposing a
138 tourist development tax may only be used by that county for the
139 following purposes in addition to those purposes allowed
140 pursuant to paragraph (a): to acquire, construct, extend,
141 enlarge, remodel, repair, improve, maintain, operate, or promote
142 one or more zoological parks, fishing piers or nature centers
143 which are publicly owned and operated or owned and operated by
144 not-for-profit organizations and open to the public. All
145 population figures relating to this subsection shall be based on
146 the most recent population estimates prepared pursuant to the
147 provisions of s. 186.901. These population estimates shall be
148 those in effect on July 1 of each year.

149 (e) Any use of the local option tourist development tax
150 revenues collected pursuant to this section for a purpose not
151 expressly authorized by paragraph (3)(l) or paragraph (3)(n) or
152 paragraphs (a)-(d) and (f) of this subsection is expressly
153 prohibited.

154 (f) All tax revenues received pursuant to this section by a
155 county, as defined in s. 125.011(1), imposing the tourist



864620

156 development tax shall be used by that county for the following
157 purposes only:

158 1. Revenues may be used to complete any project underway as
159 of the effective date of this act or to perform any contract in
160 existence on the effective date of this act, pursuant to this
161 section as this section existed before the effective date of
162 this act. Revenues may not be used to renew or extend such
163 contracts or projects. Bonds or other debt outstanding as of the
164 effective date of this act may be refinanced, but the duration
165 of such debt pledging the tourist development tax may not be
166 extended and the outstanding principal may not be increased,
167 except to account for the costs of issuance.

168 2. Revenues not needed for projects, contracts, or debt
169 obligations pursuant to subparagraph 1. shall be distributed and
170 used as follows:

171 a. Fifty percent shall be distributed monthly to the
172 governing boards of the county and the municipalities within the
173 county. Distributions to each municipality shall be in
174 proportion to the amount collected in the prior month within
175 each municipality as a share of the total collected in the prior
176 month in the county as a whole. Distributions to the county
177 shall be in proportion to the amount collected in the prior
178 month within the unincorporated area of the county as a share of
179 the total collected in the prior month in the county as a whole.
180 These distributions may be used by the receiving jurisdiction
181 to:

182 (I) Promote and advertise tourism and fund convention
183 bureaus, tourist bureaus, tourist information centers, and news
184 bureaus. Municipalities receiving revenue under this sub-



864620

185 subparagraph may enter into an interlocal agreement to use such
186 revenue to receive services provided by the entity receiving
187 funds under s. 212.0305(4)(b)2.b.(II)(B).

188 (II) Reimburse expenses incurred in providing public safety
189 services, including emergency medical services as defined in s.
190 401.107(3), and law enforcement services, which are needed to
191 address impacts related to increased tourism and visitors to an
192 area. However, if taxes collected pursuant to this section are
193 used to reimburse emergency medical services or public safety
194 services for tourism or special events, the governing board of a
195 county or municipality may not use such taxes to supplant the
196 normal operating expenses of an emergency medical services
197 department, a fire department, a sheriff's office, or a police
198 department.

199 (III) Acquire, construct, extend, enlarge, remodel, repair,
200 improve, maintain, operate, or promote parks or trails that are
201 publicly owned and operated or owned and operated by not-for-
202 profit organizations and open to the public, within the
203 boundaries of the county or subcounty special taxing district in
204 which the tax is levied.

205 (IV) Acquire, construct, extend, enlarge, remodel, repair,
206 improve, maintain, operate, or finance public facilities within
207 the boundaries of the jurisdiction, if the public facilities are
208 needed to preserve or increase tourist-related business
209 activities in the jurisdiction. Tax distributions may be used
210 for any related land acquisition, land improvement, and design
211 and engineering costs, and all other professional and related
212 costs required to bring the public facilities into service. As
213 used in this subparagraph, the term "public facilities" means



864620

214 major capital improvements that have a life expectancy of 5 or
215 more years, including, but not limited to, transportation;
216 sanitary sewer, including solid waste, drainage, and potable
217 water; and pedestrian facilities. Tax distributions may be used
218 for these purposes only if the following conditions are
219 satisfied:

220 (A) The governing board approves the use for the proposed
221 public facilities by a vote of at least two-thirds of its
222 membership.

223 (B) No more than 70 percent of the cost of the proposed
224 public facilities will be paid for using tourist development tax
225 revenues, and sources of funding for the remaining costs are
226 identified and confirmed by the jurisdiction's governing board.

227 (C) No more than 40 percent of all tourist development tax
228 revenues distributed to the jurisdiction are spent to promote
229 and advertise tourism as provided by this paragraph.

230 (D) An independent professional analysis, performed at the
231 expense of the jurisdiction, demonstrates the positive impact of
232 the infrastructure project on tourist-related businesses in the
233 jurisdiction.

234 b. Twenty percent shall be distributed to the county to
235 fund the primary bureau, department, or association responsible
236 for organizing, funding, and promoting opportunities for artists
237 and cultural organizations within the county.

238 c. Thirty percent shall be distributed to the governing
239 board of the county and used for one or more of the purposes set
240 forth in the Local Option Coastal Recovery and Resiliency Tax in
241 s. 212.0306(3)(a).

242 Section 2. Section 189.033, Florida Statutes, is amended to



864620

243 read:

244 189.033 Independent special district services in
245 disproportionately affected county; rate reduction for providers
246 providing economic benefits.—If the governing body of an
247 independent special district that provides water, wastewater,
248 and sanitation services in a disproportionately affected county~~7~~
249 ~~as defined in s. 288.106(8)~~, determines that a new user or the
250 expansion of an existing user of one or more of its utility
251 systems will provide a significant benefit to the community in
252 terms of increased job opportunities, economies of scale, or
253 economic development in the area, the governing body may
254 authorize a reduction of its rates, fees, or charges for that
255 user for a specified period of time. A governing body that
256 exercises this power must do so by resolution that states the
257 anticipated economic benefit justifying the reduction as well as
258 the period of time that the reduction will remain in place. As
259 used in this section, the term “disproportionally affected
260 county” means Bay County, Escambia County, Franklin County, Gulf
261 County, Okaloosa County, Santa Rosa County, Walton County, or
262 Wakulla County.

263 Section 3. Paragraphs (c) and (d) of subsection (11) of
264 section 192.001, Florida Statutes, are amended to read:

265 192.001 Definitions.—All definitions set out in chapters 1
266 and 200 that are applicable to this chapter are included herein.
267 In addition, the following definitions shall apply in the
268 imposition of ad valorem taxes:

269 (11) “Personal property,” for the purposes of ad valorem
270 taxation, shall be divided into four categories as follows:

271 (c)1. “Inventory” means only those chattels consisting of



864620

272 items commonly referred to as goods, wares, and merchandise (as
273 well as inventory) which are held for sale or lease to customers
274 in the ordinary course of business. Supplies and raw materials
275 shall be considered to be inventory only to the extent that they
276 are acquired for sale or lease to customers in the ordinary
277 course of business or will physically become a part of
278 merchandise intended for sale or lease to customers in the
279 ordinary course of business. Partially finished products which
280 when completed will be held for sale or lease to customers in
281 the ordinary course of business shall be deemed items of
282 inventory. All livestock shall be considered inventory. Items of
283 inventory held for lease to customers in the ordinary course of
284 business, rather than for sale, shall be deemed inventory only
285 prior to the initial lease of such items. For the purposes of
286 this section, fuels used in the production of electricity shall
287 be considered inventory.

288 2. "Inventory" also means construction and agricultural
289 equipment weighing 1,000 pounds or more that is returned to a
290 dealership under a rent-to-purchase option and held for sale to
291 customers in the ordinary course of business. This subparagraph
292 may not be considered in determining whether property that is
293 not construction and agricultural equipment weighing 1,000
294 pounds or more that is returned under a rent-to-purchase option
295 is inventory under subparagraph 1.

296 3. Notwithstanding any provision in this section to the
297 contrary, the term "inventory," for all levies other than school
298 district levies, also means construction equipment owned by a
299 heavy equipment rental dealer that is for sale or short-term
300 rental in the normal course of business on the annual assessment



864620

301 date. For the purposes of this chapter and chapter 196, the term
302 "heavy equipment rental dealer" means a person or an entity
303 principally engaged in the business of short-term rental and
304 sale of equipment described under 532412 of the North American
305 Industry Classification System, including attachments for the
306 equipment or other ancillary equipment. As used in this
307 subparagraph, the term "short-term rental" means the rental of a
308 dealer's heavy equipment rental property for less than 365 days
309 under an open-ended contract or under a contract with unlimited
310 terms. The prior short-term rental of any construction or
311 industrial equipment does not disqualify such property from
312 qualifying as inventory under this paragraph following the term
313 of such rental. The term "inventory" does not include heavy
314 equipment rented with an operator.

315 (d) "Tangible personal property" means all goods, chattels,
316 and other articles of value (but does not include the vehicular
317 items enumerated in s. 1(b), Art. VII of the State Constitution
318 and elsewhere defined) capable of manual possession and whose
319 chief value is intrinsic to the article itself. "Construction
320 work in progress" consists of those items of tangible personal
321 property commonly known as fixtures, machinery, and equipment
322 when in the process of being installed in new or expanded
323 improvements to real property and whose value is materially
324 enhanced upon connection or use with a preexisting, taxable,
325 operational system or facility. Construction work in progress
326 shall be deemed substantially completed when connected with the
327 preexisting, taxable, operational system or facility. For the
328 purposes of tangible personal property constructed or installed
329 by an electric utility, construction work in progress is not



864620

330 deemed substantially completed unless all permits or approvals
331 required to generate electricity for sale, excluding test
332 generation, have been received or approved. Inventory and
333 household goods are expressly excluded from this definition.

334 Section 4. Section 193.019, Florida Statutes, is created to
335 read:

336 193.019 Hospitals; community benefit reporting.-

337 (1) As used in this section, the term:

338 (a) "Department" means the Department of Revenue.

339 (b) "Hospital" has the same meaning as in s. 196.012(8).

340 (2) By April 1 of each year, a county property appraiser
341 shall calculate and submit to the department the valuation of
342 the property tax exemption for the prior tax year granted
343 pursuant to s. 196.196 or s. 196.197 for each property owned by
344 a hospital.

345 (3) A hospital shall submit to the department its Internal
346 Revenue Service Form 990, Schedule H, within 30 business days
347 after the filing of the form with the Internal Revenue Service.
348 The hospital shall also submit a document showing the
349 attribution of the net community benefit expense shown in Form
350 990 to each county where its property is located. A county may
351 attribute net community benefit expense to its property located
352 in a county based on services and activities provided in the
353 county to residents of the county.

354 (4) The department must determine whether the net community
355 benefit expense attributed to property located in a county
356 equals or exceeds the tax reduction resulting from the
357 exemptions described in subsection (2).

358 (5) If the department determines that the net community



864620

359 benefit expense does not equal or exceed the value of the
360 exemption, it shall notify the respective property appraiser to
361 reduce the exemption proportionately so that it equals the ratio
362 of the tax reduction to the net community benefit expense.

363 (6) The department shall publish the data collected
364 pursuant to this section for each hospital from a county
365 property appraiser, including the net community benefit expense
366 reported in the Internal Revenue Service Form 990, Schedule H.

367 (7) The department shall adopt a form by rule to administer
368 this section.

369 Section 5. Section 193.1557, Florida Statutes, is created
370 to read:

371 193.1557 Assessment of certain property damaged or
372 destroyed by Hurricane Michael.—For property damaged or
373 destroyed by Hurricane Michael in 2018, s. 193.155(4)(b), s.
374 193.1554(6)(b), or s. 193.1555(6)(b) applies to changes,
375 additions, or improvements commenced within 5 years after
376 January 1, 2019. This section applies to the 2019-2023 tax rolls
377 and shall stand repealed on December 31, 2023.

378 Section 6. Paragraph (e) of subsection (3) of section
379 194.011, Florida Statutes, is amended to read:

380 194.011 Assessment notice; objections to assessments.—

381 (3) A petition to the value adjustment board must be in
382 substantially the form prescribed by the department.

383 Notwithstanding s. 195.022, a county officer may not refuse to
384 accept a form provided by the department for this purpose if the
385 taxpayer chooses to use it. A petition to the value adjustment
386 board must be signed by the taxpayer or be accompanied at the
387 time of filing by the taxpayer's written authorization or power



864620

388 of attorney, unless the person filing the petition is listed in
389 s. 194.034(1)(a). A person listed in s. 194.034(1)(a) may file a
390 petition with a value adjustment board without the taxpayer's
391 signature or written authorization by certifying under penalty
392 of perjury that he or she has authorization to file the petition
393 on behalf of the taxpayer. If a taxpayer notifies the value
394 adjustment board that a petition has been filed for the
395 taxpayer's property without his or her consent, the value
396 adjustment board may require the person filing the petition to
397 provide written authorization from the taxpayer authorizing the
398 person to proceed with the appeal before a hearing is held. If
399 the value adjustment board finds that a person listed in s.
400 194.034(1)(a) willfully and knowingly filed a petition that was
401 not authorized by the taxpayer, the value adjustment board shall
402 require such person to provide the taxpayer's written
403 authorization for representation to the value adjustment board
404 clerk before any petition filed by that person is heard, for 1
405 year after imposition of such requirement by the value
406 adjustment board. A power of attorney or written authorization
407 is valid for 1 assessment year, and a new power of attorney or
408 written authorization by the taxpayer is required for each
409 subsequent assessment year. A petition shall also describe the
410 property by parcel number and shall be filed as follows:

411 (e)1. A condominium association, a cooperative association,
412 or any homeowners' association as defined in s. 723.075, with
413 approval of its board of administration or directors, may file
414 with the value adjustment board a single joint petition on
415 behalf of any association members who own parcels of property
416 which the property appraiser determines are substantially



864620

417 similar with respect to location, proximity to amenities, number
418 of rooms, living area, and condition. The condominium
419 association, cooperative association, or homeowners' association
420 as defined in s. 723.075 shall provide the unit owners with
421 notice of its intent to petition the value adjustment board by
422 hand delivery or certified mail, return receipt requested,
423 except that such notice may be electronically transmitted to a
424 unit owner who has expressly consented in writing to receiving
425 notices by electronic transmission. If the association is a
426 condominium association or cooperative association, the notice
427 must also be posted conspicuously on the condominium or
428 cooperative property in the same manner as a notice of board
429 meeting under ss. 718.112(2) and 719.106(1). Such notice must
430 and shall provide at least 14 ~~20~~ days for a unit owner to elect,
431 in writing, that his or her unit not be included in the
432 petition.

433 2. A condominium association, a cooperative association, or
434 a homeowners' association as defined in s. 723.075 which has
435 filed a single joint petition under this subsection may continue
436 to represent, prosecute on behalf of, and defend the unit owners
437 through any related subsequent proceeding in any tribunal,
438 including judicial review under part II of this chapter and any
439 appeals. This subparagraph is intended to clarify existing law
440 and applies to cases pending on July 1, 2020, and to cases
441 beginning thereafter.

442 Section 7. Subsection (1) of section 194.035, Florida
443 Statutes, is amended to read:

444 194.035 Special magistrates; property evaluators.—

445 (1) In counties having a population of more than 75,000,



864620

446 the board shall appoint special magistrates for the purpose of
447 taking testimony and making recommendations to the board, which
448 recommendations the board may act upon without further hearing.
449 These special magistrates may not be elected or appointed
450 officials or employees of the county but shall be selected from
451 a list of those qualified individuals who are willing to serve
452 as special magistrates. Employees and elected or appointed
453 officials of a taxing jurisdiction or of the state may not serve
454 as special magistrates. The clerk of the board shall annually
455 notify such individuals or their professional associations to
456 make known to them that opportunities to serve as special
457 magistrates exist. The Department of Revenue shall provide a
458 list of qualified special magistrates to any county with a
459 population of 75,000 or less. Subject to appropriation, the
460 department shall reimburse counties with a population of 75,000
461 or less for payments made to special magistrates appointed for
462 the purpose of taking testimony and making recommendations to
463 the value adjustment board pursuant to this section. The
464 department shall establish a reasonable range for payments per
465 case to special magistrates based on such payments in other
466 counties. Requests for reimbursement of payments outside this
467 range shall be justified by the county. If the total of all
468 requests for reimbursement in any year exceeds the amount
469 available pursuant to this section, payments to all counties
470 shall be prorated accordingly. If a county having a population
471 less than 75,000 does not appoint a special magistrate to hear
472 each petition, the person or persons designated to hear
473 petitions before the value adjustment board or the attorney
474 appointed to advise the value adjustment board shall attend the



864620

475 training provided pursuant to subsection (3), regardless of
476 whether the person would otherwise be required to attend, but
477 shall not be required to pay the tuition fee specified in
478 subsection (3). A special magistrate appointed to hear issues of
479 exemptions, classifications, and determinations that a change of
480 ownership, a change of ownership or control, or a qualifying
481 improvement has occurred shall be a member of The Florida Bar
482 with no less than 5 years' experience in the area of ad valorem
483 taxation. A special magistrate appointed to hear issues
484 regarding the valuation of real estate shall be a state
485 certified real estate appraiser with not less than 5 years'
486 experience in real property valuation. A special magistrate
487 appointed to hear issues regarding the valuation of tangible
488 personal property shall be a designated member of a nationally
489 recognized appraiser's organization with not less than 5 years'
490 experience in tangible personal property valuation. A special
491 magistrate need not be a resident of the county in which he or
492 she serves. A special magistrate may not represent a person
493 before the board in any tax year during which he or she has
494 served that board as a special magistrate. An appraisal may not
495 be submitted as evidence to a value adjustment board in any year
496 that the person who performed the appraisal serves as a special
497 magistrate to that value adjustment board. Before appointing a
498 special magistrate, a value adjustment board shall verify the
499 special magistrate's qualifications. The value adjustment board
500 shall ensure that the selection of special magistrates is based
501 solely upon the experience and qualifications of the special
502 magistrate and is not influenced by the property appraiser. The
503 special magistrate shall accurately and completely preserve all



864620

504 testimony and, in making recommendations to the value adjustment
505 board, shall include proposed findings of fact, conclusions of
506 law, and reasons for upholding or overturning the determination
507 of the property appraiser. The expense of hearings before
508 magistrates and any compensation of special magistrates shall be
509 borne three-fifths by the board of county commissioners and two-
510 fifths by the school board. When appointing special magistrates
511 or when scheduling special magistrates for specific hearings,
512 the board, the board attorney, and the board clerk may not
513 consider the dollar amount or percentage of any assessment
514 reductions recommended by any special magistrate in the current
515 year or in any previous year.

516 Section 8. Subsection (2) of section 194.181, Florida
517 Statutes, is amended to read:

518 194.181 Parties to a tax suit.—

519 (2) (a) In any case brought by a the taxpayer or a
520 condominium association or cooperative association on behalf of
521 some or all unit owners, contesting the assessment of any
522 property, the county property appraiser is the ~~shall be~~ party
523 defendant.

524 (b) In any case brought by the property appraiser under
525 ~~pursuant to~~ s. 194.036(1) (a) or (b), the taxpayer is the ~~shall~~
526 ~~be~~ party defendant.

527 (c)1. In any case brought by the property appraiser under
528 s. 194.036(1) (a) or (b) concerning a value adjustment board
529 decision on a single joint petition filed by a condominium
530 association or cooperative association under s. 194.011(3), the
531 association and all unit owners included in the single joint
532 petition are the party defendants.



864620

533 2. The condominium association or cooperative association
534 must provide unit owners with notice of its intent to respond to
535 or answer the property appraiser's complaint and advise the unit
536 owners that they may elect to:

- 537 a. Retain their own counsel to defend the appeal;
538 b. Choose not to defend the appeal; or
539 c. Be represented together with unit owners by the
540 association.

541 3. The notice required in subparagraph 2. must be hand-
542 delivered or sent by certified mail, return receipt requested,
543 to the unit owners, except that such notice may be
544 electronically transmitted to a unit owner who has expressly
545 consented in writing to receiving notices through electronic
546 transmission. Additionally, the notice must be posted
547 conspicuously on the condominium or cooperative property in the
548 same manner as for notice of board meetings under ss. 718.112(2)
549 and 719.106(1). The association must provide at least 14 days
550 for unit owners to respond to the notice. Any unit owner who
551 does not respond to the association's notice will be represented
552 by the association.

553 (d) In any case brought by the property appraiser under
554 ~~pursuant to~~ s. 194.036(1)(c), the value adjustment board is the
555 ~~shall be~~ party defendant.

556 Section 9. Paragraphs (a) and (b) of subsection (1) of
557 section 195.073, Florida Statutes, are amended to read:

558 195.073 Classification of property.—All items required by
559 law to be on the assessment rolls must receive a classification
560 based upon the use of the property. The department shall
561 promulgate uniform definitions for all classifications. The



864620

562 department may designate other subclassifications of property.
563 No assessment roll may be approved by the department which does
564 not show proper classifications.

565 (1) Real property must be classified according to the
566 assessment basis of the land into the following classes:

567 (a) Residential, subclassified into categories, one
568 category for homestead property and one for nonhomestead
569 property:

- 570 1. Single family.
- 571 2. Mobile homes.
- 572 3. Multifamily, up to nine units.
- 573 4. Condominiums.
- 574 5. Cooperatives.
- 575 6. Retirement homes.

576 (b) Commercial and industrial, including apartments with
577 more than nine units.

578 Section 10. Subsection (2) and paragraph (a) of subsection
579 (3) of section 195.096, Florida Statutes, are amended to read:
580 195.096 Review of assessment rolls.—

581 (2) The department shall conduct, no less frequently than
582 once every 2 years, an in-depth review of the real property
583 assessment roll ~~rolls~~ of each county. The department need not
584 individually study every use-class of property set forth in s.
585 195.073, but shall at a minimum study the level of assessment in
586 relation to just value of each classification specified in
587 subsection (3). Such in-depth review may include proceedings of
588 the value adjustment board and the audit or review of procedures
589 used by the counties to appraise property.

590 (a) The department shall, at least 30 days prior to the



864620

591 beginning of an in-depth review in any county, notify the
592 property appraiser in the county of the pending review. At the
593 request of the property appraiser, the department shall consult
594 with the property appraiser regarding the classifications and
595 strata to be studied, in order that the review will be useful to
596 the property appraiser in evaluating his or her procedures.

597 (b) Every property appraiser whose upcoming roll is subject
598 to an in-depth review shall, if requested by the department on
599 or before January 1, deliver upon completion of the assessment
600 roll a list of the parcel numbers of all parcels that did not
601 appear on the assessment roll of the previous year, indicating
602 the parcel number of the parent parcel from which each new
603 parcel was created or "cut out."

604 (c) In conducting assessment ratio studies, the department
605 must use all practicable steps, including stratified statistical
606 and analytical reviews and sale-qualification studies, to
607 maximize the representativeness or statistical reliability of
608 samples of properties in tests of each classification, stratum,
609 or roll made the subject of a ratio study published by it. The
610 department shall document and retain records of the measures of
611 representativeness of the properties studied in compliance with
612 this section. Such documentation must include a record of
613 findings used as the basis for the approval or disapproval of
614 the tax roll in each county pursuant to s. 193.1142. In
615 addition, to the greatest extent practicable, the department
616 shall study assessment roll strata by subclassifications such as
617 value groups and market areas for each classification or stratum
618 to be studied, to maximize the representativeness of ratio study
619 samples. For purposes of this section, the department shall rely



864620

620 primarily on an assessment-to-sales-ratio study in conducting
621 assessment ratio studies in those classifications of property
622 specified in subsection (3) for which there are adequate market
623 sales. The department shall compute the median and the value-
624 weighted mean for each classification or subclassification
625 studied and for the roll as a whole.

626 (d) In the conduct of these reviews, the department shall
627 adhere to all standards to which the property appraisers are
628 required to adhere.

629 (e) The department and each property appraiser shall
630 cooperate in the conduct of these reviews, and each shall make
631 available to the other all matters and records bearing on the
632 preparation and computation of the reviews. The property
633 appraisers shall provide any and all data requested by the
634 department in the conduct of the studies, including electronic
635 data processing tapes. Any and all data and samples developed or
636 obtained by the department in the conduct of the studies shall
637 be confidential and exempt from the provisions of s. 119.07(1)
638 until a presentation of the findings of the study is made to the
639 property appraiser. After the presentation of the findings, the
640 department shall provide any and all data requested by a
641 property appraiser developed or obtained in the conduct of the
642 studies, including tapes. Direct reimbursable costs of providing
643 the data shall be borne by the party who requested it. Copies of
644 existing data or records, whether maintained or required
645 pursuant to law or rule, or data or records otherwise
646 maintained, shall be submitted within 30 days from the date
647 requested, in the case of written or printed information, and
648 within 14 days from the date requested, in the case of



864620

649 computerized information.

650 (f) Within 120 days after receipt of a county assessment
651 roll by the executive director of the department pursuant to s.
652 193.1142(1), or within 10 days after approval of the assessment
653 roll, whichever is later, the department shall complete the
654 review for that county and publish the department's findings.
655 The findings must include ~~a statement of the confidence interval~~
656 ~~for the median and such other~~ measures as may be appropriate for
657 each classification or subclassification studied ~~and for the~~
658 ~~roll as a whole,~~ and related statistical and analytical details.
659 The measures in the findings must be based on:

- 660 1. A 95-percent level of confidence; or
661 2. Ratio study standards that are generally accepted by
662 professional appraisal organizations in developing a
663 statistically valid sampling plan if a 95-percent level of
664 confidence is not attainable.

665 (g) Notwithstanding any other provision of this chapter, in
666 one or more assessment years following a natural disaster in
667 counties for which a state of emergency was declared by
668 executive order or proclamation of the Governor pursuant to
669 chapter 252, if the department determines that the natural
670 disaster creates difficulties in its statistical and analytical
671 reviews of the assessment rolls in affected counties, the
672 department shall take all practicable steps to maximize the
673 representativeness and reliability of its statistical and
674 analytical reviews and may use the best information available to
675 estimate the levels of assessment. This paragraph first applies
676 to the 2019 assessment roll and operates retroactively to
677 January 1, 2019.



864620

678 (3) (a) Upon completion of review pursuant to paragraph
679 (2) (f), the department shall publish the results of reviews
680 conducted under this section. The results must include all
681 statistical and analytical measures computed under this section
682 for the real property assessment roll ~~as a whole, the personal~~
683 ~~property assessment roll as a whole,~~ and independently for the
684 following real property classes if the classes constituted 5
685 percent or more of the total assessed value of real property in
686 a county on the previous tax roll:

687 1. Residential property that consists of one primary living
688 unit, including, but not limited to, single-family residences,
689 condominiums, cooperatives, and mobile homes.

690 2. Residential property that consists of two to nine ~~or~~
691 ~~more~~ primary living units.

692 3. Agricultural, high-water recharge, historic property
693 used for commercial or certain nonprofit purposes, and other
694 use-valued property.

695 4. Vacant lots.

696 5. Nonagricultural acreage and other undeveloped parcels.

697 6. Improved commercial and industrial property, including
698 apartments with more than nine units.

699 7. Taxable institutional or governmental, utility, locally
700 assessed railroad, oil, gas and mineral land, subsurface rights,
701 and other real property.

702

703 If one of the above classes constituted less than 5 percent of
704 the total assessed value of all real property in a county on the
705 previous assessment roll, the department may combine it with one
706 or more other classes of real property for purposes of



864620

707 assessment ratio studies or use the weighted average of the
708 other classes for purposes of calculating the level of
709 assessment for all real property in a county. The department
710 shall also publish such results for any subclassifications of
711 the classes or assessment rolls it may have chosen to study.

712 Section 11. Effective upon this act becoming a law,
713 subsection (2) of section 196.173, Florida Statutes, is amended
714 to read:

715 196.173 Exemption for deployed servicemembers.—

716 (2) The exemption is available to servicemembers who were
717 deployed during the preceding calendar year on active duty
718 outside the continental United States, Alaska, or Hawaii in
719 support of any of the following military operations:

720 (a) Operation Joint Task Force Bravo, which began in 1995.

721 (b) Operation Joint Guardian, which began on June 12, 1999.

722 (c) Operation Noble Eagle, which began on September 15,
723 2001.

724 ~~(d) Operation Enduring Freedom, which began on October 7,~~
725 ~~2001, and ended on December 31, 2014.~~

726 (d)~~(e)~~ Operations in the Balkans, which began in 2004.

727 (e)~~(f)~~ Operation Nomad Shadow, which began in 2007.

728 (f)~~(g)~~ Operation U.S. Airstrikes Al Qaeda in Somalia, which
729 began in January 2007.

730 (g)~~(h)~~ Operation Copper Dune, which began in 2009.

731 (h)~~(i)~~ Operation Georgia Deployment Program, which began in
732 August 2009.

733 (i)~~(j)~~ Operation Spartan Shield, which began in June 2011.

734 (j)~~(k)~~ Operation Observant Compass, which began in October
735 2011.



864620

736 (k)~~(l)~~ Operation Inherent Resolve, which began on August 8,
737 2014.

738 (l)~~(m)~~ Operation Atlantic Resolve, which began in April
739 2014.

740 (m)~~(n)~~ Operation Freedom's Sentinel, which began on January
741 1, 2015.

742 (n)~~(o)~~ Operation Resolute Support, which began in January
743 2015.

744 (o) Operation Juniper Shield, which began in February 2007.

745 (p) Operation Pacific Eagle, which began in September 2017.

746 (q) Operation Martillo, which began in January 2012.

747

748 The Department of Revenue shall notify all property appraisers
749 and tax collectors in this state of the designated military
750 operations.

751 Section 12. The amendment made by this act to s.
752 196.173(2), Florida Statutes, first applies to the 2020 ad
753 valorem tax roll.

754 Section 13. Application deadline for additional ad valorem
755 tax exemption for specified deployments.—

756 (1) Notwithstanding the filing deadlines contained in s.
757 196.173(6), Florida Statutes, the deadline for an applicant to
758 file an application with the property appraiser for an
759 additional ad valorem tax exemption under s. 196.173, Florida
760 Statutes, for the 2020 tax roll is June 1, 2020.

761 (2) If an application is not timely filed under subsection
762 (1), a property appraiser may grant the exemption if:

763 (a) The applicant files an application for the exemption on
764 or before the 25th day after the property appraiser mails the



864620

765 notice required under s. 194.011(1), Florida Statutes;
766 (b) The applicant is qualified for the exemption; and
767 (c) The applicant produces sufficient evidence, as
768 determined by the property appraiser, which demonstrates that
769 the applicant was unable to apply for the exemption in a timely
770 manner or otherwise demonstrates extenuating circumstances that
771 warrant granting the exemption.
772 (3) If the property appraiser denies an application under
773 subsection (2), the applicant may file, pursuant to s.
774 194.011(3), Florida Statutes, a petition with the value
775 adjustment board which requests that the exemption be granted.
776 Such petition must be filed on or before the 25th day after the
777 property appraiser mails the notice required under s.
778 194.011(1), Florida Statutes. Notwithstanding s. 194.013,
779 Florida Statutes, the eligible servicemember is not required to
780 pay a filing fee for such petition. Upon reviewing the petition,
781 the value adjustment board may grant the exemption if the
782 applicant is qualified for the exemption and demonstrates
783 extenuating circumstances, as determined by the board, which
784 warrant granting the exemption.
785 (4) This section shall take effect upon this act becoming a
786 law and applies to the 2020 ad valorem tax roll.
787 Section 14. Effective upon becoming a law and operating
788 retroactively to January 1, 2020, subsection (1) of section
789 196.1978, Florida Statutes, is amended to read:
790 196.1978 Affordable housing property exemption.—
791 (1) Property used to provide affordable housing to eligible
792 persons as defined by s. 159.603 and natural persons or families
793 meeting the extremely-low-income, very-low-income, low-income,



864620

794 or moderate-income limits specified in s. 420.0004, which is
795 owned entirely by a nonprofit entity that is a corporation not
796 for profit, qualified as charitable under s. 501(c)(3) of the
797 Internal Revenue Code and in compliance with Rev. Proc. 96-32,
798 1996-1 C.B. 717, is considered property owned by an exempt
799 entity and used for a charitable purpose, and those portions of
800 the affordable housing property that provide housing to natural
801 persons or families classified as extremely low income, very low
802 income, low income, or moderate income under s. 420.0004 are
803 exempt from ad valorem taxation to the extent authorized under
804 s. 196.196. All property identified in this subsection ~~section~~
805 must comply with the criteria provided under s. 196.195 for
806 determining exempt status and applied by property appraisers on
807 an annual basis. The Legislature intends that any property owned
808 by a limited liability company which is disregarded as an entity
809 for federal income tax purposes pursuant to Treasury Regulation
810 301.7701-3(b)(1)(ii) be treated as owned by its sole member.
811 Units that are vacant shall be treated as portions of the
812 affordable housing property exempt under this subsection if a
813 recorded land use restriction agreement in favor of the Florida
814 Housing Finance Corporation or any other governmental or quasi-
815 governmental jurisdiction requires that all residential units
816 within the property be used in a manner that qualifies for the
817 exemption under this subsection and if the units are being
818 offered for rent.

819 Section 15. Effective January 1, 2021, section 196.1978,
820 Florida Statutes, as amended by this act, is amended to read:

821 196.1978 Affordable housing property exemption.—

822 (1) Property used to provide affordable housing to eligible



864620

823 persons as defined by s. 159.603 and natural persons or families
824 meeting the extremely-low-income, very-low-income, low-income,
825 or moderate-income limits specified in s. 420.0004, which is
826 owned entirely by a nonprofit entity that is a corporation not
827 for profit, qualified as charitable under s. 501(c)(3) of the
828 Internal Revenue Code and in compliance with Rev. Proc. 96-32,
829 1996-1 C.B. 717, is considered property owned by an exempt
830 entity and used for a charitable purpose, and those portions of
831 the affordable housing property that provide housing to natural
832 persons or families classified as extremely low income, very low
833 income, low income, or moderate income under s. 420.0004 are
834 exempt from ad valorem taxation to the extent authorized under
835 s. 196.196. All property identified in this subsection must
836 comply with the criteria provided under s. 196.195 for
837 determining exempt status and applied by property appraisers on
838 an annual basis. The Legislature intends that any property owned
839 by a limited liability company which is disregarded as an entity
840 for federal income tax purposes pursuant to Treasury Regulation
841 301.7701-3(b)(1)(ii) be treated as owned by its sole member. If
842 the sole member of the limited liability company that owns the
843 property is also a limited liability company that is disregarded
844 as an entity for federal income tax purposes pursuant to
845 Treasury Regulation 301.7701-3(b)(1)(ii), the Legislature
846 intends that the property be treated as owned by the sole member
847 of the limited liability company that owns the limited liability
848 company that owns the property. Units that are vacant and units
849 that are occupied by natural persons or families whose income no
850 longer meets the income limits of this subsection, but whose
851 income met those income limits at the time they became tenants,



864620

852 shall be treated as portions of the affordable housing property
853 exempt under this subsection if a recorded land use restriction
854 agreement in favor of the Florida Housing Finance Corporation or
855 any other governmental or quasi-governmental jurisdiction
856 requires that all residential units within the property be used
857 in a manner that qualifies for the exemption under this
858 subsection and if the units are being offered for rent.

859 (2) (a) Notwithstanding ss. 196.195 and 196.196, property in
860 a multifamily project that meets the requirements of this
861 paragraph is considered property used for a charitable purpose
862 and is exempt ~~shall receive a 50 percent discount~~ from the
863 ~~amount of~~ ad valorem tax otherwise owed beginning with the
864 January 1 assessment after the 15th completed year of the term
865 of the recorded agreement on those portions of the affordable
866 housing property that provide housing to natural persons or
867 families meeting the extremely-low-income, very-low-income, or
868 low-income limits specified in s. 420.0004. The multifamily
869 project must:

870 1. Contain more than 70 units that are used to provide
871 affordable housing to natural persons or families meeting the
872 extremely-low-income, very-low-income, or low-income limits
873 specified in s. 420.0004; and

874 2. Be subject to an agreement with the Florida Housing
875 Finance Corporation recorded in the official records of the
876 county in which the property is located to provide affordable
877 housing to natural persons or families meeting the extremely-
878 low-income, very-low-income, or low-income limits specified in
879 s. 420.0004.

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864620

881 This exemption ~~discount~~ terminates if the property no longer
882 serves extremely-low-income, very-low-income, or low-income
883 persons pursuant to the recorded agreement.

884 (b) To receive the discount under paragraph (a), a
885 qualified applicant must submit an application to the county
886 property appraiser by March 1.

887 ~~(c) The property appraiser shall apply the discount by~~
888 ~~reducing the taxable value on those portions of the affordable~~
889 ~~housing property that provide housing to natural persons or~~
890 ~~families meeting the extremely low income, very low income, or~~
891 ~~low-income limits specified in s. 420.0004 before certifying the~~
892 ~~tax roll to the tax collector.~~

893 ~~1. The property appraiser shall first ascertain all other~~
894 ~~applicable exemptions, including exemptions provided pursuant to~~
895 ~~local option, and deduct all other exemptions from the assessed~~
896 ~~value.~~

897 ~~2. Fifty percent of the remaining value shall be subtracted~~
898 ~~to yield the discounted taxable value.~~

899 ~~3. The resulting taxable value shall be included in the~~
900 ~~certification for use by taxing authorities in setting millage.~~

901 ~~4. The property appraiser shall place the discounted amount~~
902 ~~on the tax roll when it is extended.~~

903 Section 16. Effective upon becoming a law, section 196.198,
904 Florida Statutes, is amended to read:

905 196.198 Educational property exemption.—Educational
906 institutions within this state and their property used by them
907 or by any other exempt entity or educational institution
908 exclusively for educational purposes are exempt from taxation.
909 Sheltered workshops providing rehabilitation and retraining of



864620

910 individuals who have disabilities and exempted by a certificate
911 under s. (d) of the federal Fair Labor Standards Act of 1938, as
912 amended, are declared wholly educational in purpose and are
913 exempt from certification, accreditation, and membership
914 requirements set forth in s. 196.012. Those portions of property
915 of college fraternities and sororities certified by the
916 president of the college or university to the appropriate
917 property appraiser as being essential to the educational process
918 are exempt from ad valorem taxation. The use of property by
919 public fairs and expositions chartered by chapter 616 is
920 presumed to be an educational use of such property and is exempt
921 from ad valorem taxation to the extent of such use. Property
922 used exclusively for educational purposes shall be deemed owned
923 by an educational institution if the entity owning 100 percent
924 of the educational institution is owned by the identical persons
925 who own the property, or if the entity owning 100 percent of the
926 educational institution and the entity owning the property are
927 owned by the identical natural persons. Land, buildings, and
928 other improvements to real property used exclusively for
929 educational purposes shall be deemed owned by an educational
930 institution if the entity owning 100 percent of the land is a
931 nonprofit entity and the land is used, under a ground lease or
932 other contractual arrangement, by an educational institution
933 that owns the buildings and other improvements to the real
934 property, is a nonprofit entity under s. 501(c)(3) of the
935 Internal Revenue Code, and provides education limited to
936 students in prekindergarten through grade 8. Notwithstanding ss.
937 196.195 and 196.196, property owned by a house of public worship
938 and used by an educational institution for educational purposes



864620

939 limited to students in preschool through grade 8 shall be exempt
940 from ad valorem taxes. If legal title to property is held by a
941 governmental agency that leases the property to a lessee, the
942 property shall be deemed to be owned by the governmental agency
943 and used exclusively for educational purposes if the
944 governmental agency continues to use such property exclusively
945 for educational purposes pursuant to a sublease or other
946 contractual agreement with that lessee. If the title to land is
947 held by the trustee of an irrevocable inter vivos trust and if
948 the trust grantor owns 100 percent of the entity that owns an
949 educational institution that is using the land exclusively for
950 educational purposes, the land is deemed to be property owned by
951 the educational institution for purposes of this exemption.
952 Property owned by an educational institution shall be deemed to
953 be used for an educational purpose if the institution has taken
954 affirmative steps to prepare the property for educational use.
955 The term "affirmative steps" means environmental or land use
956 permitting activities, creation of architectural plans or
957 schematic drawings, land clearing or site preparation,
958 construction or renovation activities, or other similar
959 activities that demonstrate commitment of the property to an
960 educational use.

961 Section 17. The amendment made by this act to s. 196.198,
962 Florida Statutes, relating to certain property owned by a house
963 of public worship, is intended to clarify existing law and shall
964 apply to actions pending on the effective date of this act.

965 Section 18. Section 196.198, Florida Statutes, as amended
966 by this act, is amended to read:

967 196.198 Educational property exemption.—Educational



864620

968 institutions within this state and their property used by them
969 or by any other exempt entity or educational institution
970 exclusively for educational purposes are exempt from taxation.
971 Sheltered workshops providing rehabilitation and retraining of
972 individuals who have disabilities and exempted by a certificate
973 under s. (d) of the federal Fair Labor Standards Act of 1938, as
974 amended, are declared wholly educational in purpose and are
975 exempt from certification, accreditation, and membership
976 requirements set forth in s. 196.012. Those portions of property
977 of college fraternities and sororities certified by the
978 president of the college or university to the appropriate
979 property appraiser as being essential to the educational process
980 are exempt from ad valorem taxation. The use of property by
981 public fairs and expositions chartered by chapter 616 is
982 presumed to be an educational use of such property and is exempt
983 from ad valorem taxation to the extent of such use. Property
984 used exclusively for educational purposes shall be deemed owned
985 by an educational institution if the entity owning 100 percent
986 of the educational institution is owned by the identical persons
987 who own the property, or if the entity owning 100 percent of the
988 educational institution and the entity owning the property are
989 owned by the identical natural persons. Land, buildings, and
990 other improvements to real property used exclusively for
991 educational purposes shall be deemed owned by an educational
992 institution if the entity owning 100 percent of the land is a
993 nonprofit entity and the land is used, under a ground lease or
994 other contractual arrangement, by an educational institution
995 that owns the buildings and other improvements to the real
996 property, is a nonprofit entity under s. 501(c)(3) of the



864620

997 Internal Revenue Code, and provides education limited to
998 students in prekindergarten through grade 8. Land, buildings,
999 and other improvements to real property used exclusively for
1000 educational purposes shall be deemed owned by an educational
1001 institution if the educational institution that currently uses
1002 the land, buildings, and other improvements for educational
1003 purposes received the exemption under this section on the same
1004 property in any 10 consecutive prior years, and, under a lease,
1005 the educational institution is responsible for any taxes owed
1006 and for ongoing maintenance and operational expenses for the
1007 land, buildings, and other improvements. For such leasehold
1008 properties, the educational institution shall receive the full
1009 benefit of the exemption. The owner of the property shall
1010 disclose to the educational institution the full amount of the
1011 benefit derived from the exemption and the method for ensuring
1012 that the educational institution receives the benefit.
1013 Notwithstanding ss. 196.195 and 196.196, property owned by a
1014 house of public worship and used by an educational institution
1015 for educational purposes limited to students in preschool
1016 through grade 8 shall be exempt from ad valorem taxes. If legal
1017 title to property is held by a governmental agency that leases
1018 the property to a lessee, the property shall be deemed to be
1019 owned by the governmental agency and used exclusively for
1020 educational purposes if the governmental agency continues to use
1021 such property exclusively for educational purposes pursuant to a
1022 sublease or other contractual agreement with that lessee. If the
1023 title to land is held by the trustee of an irrevocable inter
1024 vivos trust and if the trust grantor owns 100 percent of the
1025 entity that owns an educational institution that is using the



864620

1026 land exclusively for educational purposes, the land is deemed to
1027 be property owned by the educational institution for purposes of
1028 this exemption. Property owned by an educational institution
1029 shall be deemed to be used for an educational purpose if the
1030 institution has taken affirmative steps to prepare the property
1031 for educational use. The term "affirmative steps" means
1032 environmental or land use permitting activities, creation of
1033 architectural plans or schematic drawings, land clearing or site
1034 preparation, construction or renovation activities, or other
1035 similar activities that demonstrate commitment of the property
1036 to an educational use.

1037 Section 19. Effective upon this act becoming a law,
1038 paragraphs (b), (d), (e), and (f) of subsection (2) of section
1039 200.065, Florida Statutes, are amended to read:

1040 200.065 Method of fixing millage.—

1041 (2) No millage shall be levied until a resolution or
1042 ordinance has been approved by the governing board of the taxing
1043 authority which resolution or ordinance must be approved by the
1044 taxing authority according to the following procedure:

1045 (b) Within 35 days of certification of value pursuant to
1046 subsection (1), each taxing authority shall advise the property
1047 appraiser of its proposed millage rate, of its rolled-back rate
1048 computed pursuant to subsection (1), and of the date, time, and
1049 place at which a public hearing will be held to consider the
1050 proposed millage rate and the tentative budget. The property
1051 appraiser shall utilize this information in preparing the notice
1052 of proposed property taxes pursuant to s. 200.069. The deadline
1053 for mailing the notice shall be the later of 55 days after
1054 certification of value pursuant to subsection (1) or 10 days



864620

1055 after either the date the tax roll is approved or the interim
1056 roll procedures under s. 193.1145 are instituted. However, for
1057 counties for which a state of emergency was declared by
1058 executive order or proclamation of the Governor pursuant to
1059 chapter 252, if mailing is not possible during the state of
1060 emergency, the property appraiser may post the notice on the
1061 county's website. If the deadline for mailing the notice of
1062 proposed property taxes is 10 days after the date the tax roll
1063 is approved or the interim roll procedures are instituted, all
1064 subsequent deadlines provided in this section shall be extended.
1065 In addition, the deadline for mailing the notice may be extended
1066 for 30 days in counties for which a state of emergency was
1067 declared by executive order or proclamation of the Governor
1068 pursuant to chapter 252, and property appraisers may use
1069 alternate methods of distribution only when mailing the notice
1070 is not possible. In such event, however, property appraisers
1071 must work with county tax collectors to ensure the timely
1072 assessment and collection of taxes. The number of days by which
1073 the deadlines shall be extended shall equal the number of days
1074 by which the deadline for mailing the notice of proposed taxes
1075 is extended beyond 55 days after certification. If any taxing
1076 authority fails to provide the information required in this
1077 paragraph to the property appraiser in a timely fashion, the
1078 taxing authority shall be prohibited from levying a millage rate
1079 greater than the rolled-back rate computed pursuant to
1080 subsection (1) for the upcoming fiscal year, which rate shall be
1081 computed by the property appraiser and used in preparing the
1082 notice of proposed property taxes. Each multicounty taxing
1083 authority that levies taxes in any county that has extended the



864620

1084 deadline for mailing the notice due to a declared state of
1085 emergency and that has noticed hearings in other counties must
1086 advertise the hearing at which it intends to adopt a tentative
1087 budget and millage rate in a newspaper of general paid
1088 circulation within each county not less than 2 days or more than
1089 5 days before the hearing.

1090 (d) Within 15 days after the meeting adopting the tentative
1091 budget, the taxing authority shall advertise in a newspaper of
1092 general circulation in the county as provided in subsection (3),
1093 its intent to finally adopt a millage rate and budget. A public
1094 hearing to finalize the budget and adopt a millage rate shall be
1095 held not less than 2 days nor more than 5 days after the day
1096 that the advertisement is first published. In the event of a
1097 need to postpone or recess the final meeting due to a declared
1098 state of emergency, the taxing authority may postpone or recess
1099 the hearing for up to 7 days and shall post a prominent notice
1100 at the place of the original hearing showing the date, time, and
1101 place where the hearing will be reconvened. The posted notice
1102 shall measure not less than 8.5 by 11 inches. The taxing
1103 authority shall make every reasonable effort to provide
1104 reasonable notification of the continued hearing to the
1105 taxpayers. The information must also be posted on the taxing
1106 authority's website. During the hearing, the governing body of
1107 the taxing authority shall amend the adopted tentative budget as
1108 it sees fit, adopt a final budget, and adopt a resolution or
1109 ordinance stating the millage rate to be levied. The resolution
1110 or ordinance shall state the percent, if any, by which the
1111 millage rate to be levied exceeds the rolled-back rate computed
1112 pursuant to subsection (1), which shall be characterized as the



864620

1113 percentage increase in property taxes adopted by the governing
1114 body. The adoption of the budget and the millage-levy resolution
1115 or ordinance shall be by separate votes. For each taxing
1116 authority levying millage, the name of the taxing authority, the
1117 rolled-back rate, the percentage increase, and the millage rate
1118 to be levied shall be publicly announced before ~~prior to~~ the
1119 adoption of the millage-levy resolution or ordinance. In no
1120 event may the millage rate adopted pursuant to this paragraph
1121 exceed the millage rate tentatively adopted pursuant to
1122 paragraph (c). If the rate tentatively adopted pursuant to
1123 paragraph (c) exceeds the proposed rate provided to the property
1124 appraiser pursuant to paragraph (b), or as subsequently adjusted
1125 pursuant to subsection (11), each taxpayer within the
1126 jurisdiction of the taxing authority shall be sent notice by
1127 first-class mail of his or her taxes under the tentatively
1128 adopted millage rate and his or her taxes under the previously
1129 proposed rate. The notice must be prepared by the property
1130 appraiser, at the expense of the taxing authority, and must
1131 generally conform to the requirements of s. 200.069. If such
1132 additional notice is necessary, its mailing must precede the
1133 hearing held pursuant to this paragraph by not less than 10 days
1134 and not more than 15 days.

1135 (e)1. In the hearings required pursuant to paragraphs (c)
1136 and (d), the first substantive issue discussed shall be the
1137 percentage increase in millage over the rolled-back rate
1138 necessary to fund the budget, if any, and the specific purposes
1139 for which ad valorem tax revenues are being increased. During
1140 such discussion, the governing body shall hear comments
1141 regarding the proposed increase and explain the reasons for the



864620

1142 proposed increase over the rolled-back rate. The general public
1143 shall be allowed to speak and to ask questions before ~~prior to~~
1144 adoption of any measures by the governing body. The governing
1145 body shall adopt its tentative or final millage rate before
1146 ~~prior to~~ adopting its tentative or final budget.

1147 2. These hearings shall be held after 5 p.m. if scheduled
1148 on a day other than Saturday. No hearing shall be held on a
1149 Sunday. The county commission shall not schedule its hearings on
1150 days scheduled for hearings by the school board. The hearing
1151 dates scheduled by the county commission and school board shall
1152 not be utilized by any other taxing authority within the county
1153 for its public hearings. However, in counties for which a state
1154 of emergency was declared by executive order or proclamation of
1155 the Governor pursuant to chapter 252 and the rescheduling of
1156 hearings on the same day is unavoidable, the county commission
1157 and school board must conduct their hearings at different times,
1158 and other taxing authorities must schedule their hearings so as
1159 not to conflict with the times of the county commission and
1160 school board hearings. A multicounty taxing authority shall make
1161 every reasonable effort to avoid scheduling hearings on days
1162 utilized by the counties or school districts within its
1163 jurisdiction. Tax levies and budgets for dependent special
1164 taxing districts shall be adopted at the hearings for the taxing
1165 authority to which such districts are dependent, following such
1166 discussion and adoption of levies and budgets for the superior
1167 taxing authority. A taxing authority may adopt the tax levies
1168 for all of its dependent special taxing districts, and may adopt
1169 the budgets for all of its dependent special taxing districts,
1170 by a single unanimous vote. However, if a member of the general



864620

1171 public requests that the tax levy or budget of a dependent
1172 special taxing district be separately discussed and separately
1173 adopted, the taxing authority shall discuss and adopt that tax
1174 levy or budget separately. If, due to circumstances beyond the
1175 control of the taxing authority, including a state of emergency
1176 declared by executive order or proclamation of the Governor
1177 pursuant to chapter 252, the hearing provided for in paragraph
1178 (c) or paragraph (d) is recessed or postponed, the taxing
1179 authority shall publish a notice in a newspaper of general paid
1180 circulation in the county. The notice shall state the time and
1181 place for the continuation of the hearing and shall be published
1182 at least 2 days but not more than 5 days before ~~prior to~~ the
1183 date the hearing will be continued. In the event of postponement
1184 or recess due to a declared state of emergency, all subsequent
1185 dates in this section shall be extended by the number of days of
1186 the postponement or recess. Notice of the postponement or recess
1187 must be in writing by the affected taxing authority to the tax
1188 collector, the property appraiser, and the Department of Revenue
1189 within 3 calendar days after the postponement or recess. In the
1190 event of such extension, the affected taxing authority must work
1191 with the county tax collector and property appraiser to ensure
1192 timely assessment and collection of taxes.

1193 (f)1. Notwithstanding any provisions of paragraph (c) to
1194 the contrary, each school district shall advertise its intent to
1195 adopt a tentative budget in a newspaper of general circulation
1196 pursuant to subsection (3) within 29 days of certification of
1197 value pursuant to subsection (1). Not less than 2 days or more
1198 than 5 days thereafter, the district shall hold a public hearing
1199 on the tentative budget pursuant to the applicable provisions of



864620

1200 paragraph (c). In the event of postponement or recess due to a
1201 declared state of emergency, the school district may postpone or
1202 recess the hearing for up to 7 days and shall post a prominent
1203 notice at the place of the original hearing showing the date,
1204 time, and place where the hearing will be reconvened. The posted
1205 notice shall measure not less than 8.5 by 11 inches. The school
1206 district shall make every reasonable effort to provide
1207 reasonable notification of the continued hearing to the
1208 taxpayers. The information must also be posted on the school
1209 district's website.

1210 2. Notwithstanding any provisions of paragraph (b) to the
1211 contrary, each school district shall advise the property
1212 appraiser of its recomputed proposed millage rate within 35 days
1213 of certification of value pursuant to subsection (1). The
1214 recomputed proposed millage rate of the school district shall be
1215 considered its proposed millage rate for the purposes of
1216 paragraph (b).

1217 3. Notwithstanding any provisions of paragraph (d) to the
1218 contrary, each school district shall hold a public hearing to
1219 finalize the budget and adopt a millage rate within 80 days of
1220 certification of value pursuant to subsection (1), but not
1221 earlier than 65 days after certification. The hearing shall be
1222 held in accordance with the applicable provisions of paragraph
1223 (d), except that a newspaper advertisement need not precede the
1224 hearing.

1225 Section 20. Section 200.069, Florida Statutes, is amended
1226 to read:

1227 200.069 Notice of proposed property taxes and non-ad
1228 valorem assessments.—Pursuant to s. 200.065(2)(b), the property



864620

1229 appraiser, in the name of the taxing authorities and local
1230 governing boards levying non-ad valorem assessments within his
1231 or her jurisdiction and at the expense of the county, shall
1232 prepare and deliver by first-class mail to each taxpayer to be
1233 listed on the current year's assessment roll a notice of
1234 proposed property taxes, which notice shall contain the elements
1235 and use the format provided in the following form.
1236 Notwithstanding the provisions of s. 195.022, no county officer
1237 shall use a form other than that provided herein. The Department
1238 of Revenue may adjust the spacing and placement on the form of
1239 the elements listed in this section as it considers necessary
1240 based on changes in conditions necessitated by various taxing
1241 authorities. If the elements are in the order listed, the
1242 placement of the listed columns may be varied at the discretion
1243 and expense of the property appraiser, and the property
1244 appraiser may use printing technology and devices to complete
1245 the form, the spacing, and the placement of the information in
1246 the columns. In addition, the property appraiser may not include
1247 in the mailing of the notice of ad valorem taxes and non-ad
1248 valorem assessments additional information or items unless such
1249 information or items explain a component of the notice or
1250 provide information directly related to the assessment and
1251 taxation of the property. A county officer may use a form other
1252 than that provided by the department for purposes of this part,
1253 but only if his or her office pays the related expenses and he
1254 or she obtains prior written permission from the executive
1255 director of the department; however, a county officer may not
1256 use a form the substantive content of which is at variance with
1257 the form prescribed by the department. The county officer may



864620

1258 continue to use such an approved form until the law that
1259 specifies the form is amended or repealed or until the officer
1260 receives written disapproval from the executive director.

1261 (1) The first page of the notice shall read:

1262

1263 NOTICE OF PROPOSED PROPERTY TAXES

1264 DO NOT PAY—THIS IS NOT A BILL

1265

1266 The taxing authorities which levy property taxes against
1267 your property will soon hold PUBLIC HEARINGS to adopt budgets
1268 and tax rates for the next year.

1269 The purpose of these PUBLIC HEARINGS is to receive opinions
1270 from the general public and to answer questions on the proposed
1271 tax change and budget PRIOR TO TAKING FINAL ACTION.

1272 Each taxing authority may AMEND OR ALTER its proposals at
1273 the hearing.

1274

1275 (2) (a) The notice shall include a brief legal description
1276 of the property, the name and mailing address of the owner of
1277 record, and the tax information applicable to the specific
1278 parcel in question. The information shall be in columnar form.
1279 There shall be seven column headings which shall read: "Taxing
1280 Authority," "Your Property Taxes Last Year," "Last Year's
1281 Adjusted Tax Rate (Millage)," "Your Taxes This Year IF NO Budget
1282 Change Is Adopted," "Tax Rate This Year IF PROPOSED Budget Is
1283 Adopted (Millage)," "Your Taxes This Year IF PROPOSED Budget
1284 Change Is Adopted," and "A Public Hearing on the Proposed Taxes
1285 and Budget Will Be Held:."

1286 (b) As used in this section, the term "last year's adjusted



864620

1287 tax rate" means the rolled-back rate calculated pursuant to s.
1288 200.065(1).

1289 (3) There shall be under each column heading an entry for
1290 the county; the school district levy required pursuant to s.
1291 1011.60(6); other operating school levies; the municipality or
1292 municipal service taxing unit or units in which the parcel lies,
1293 if any; the water management district levying pursuant to s.
1294 373.503; the independent special districts in which the parcel
1295 lies, if any; and for all voted levies for debt service
1296 applicable to the parcel, if any.

1297 (4) For each entry listed in subsection (3), there shall
1298 appear on the notice the following:

1299 (a) In the first column, a brief, commonly used name for
1300 the taxing authority or its governing body. The entry in the
1301 first column for the levy required pursuant to s. 1011.60(6)
1302 shall be "By State Law." The entry for other operating school
1303 district levies shall be "By Local Board." Both school levy
1304 entries shall be indented and preceded by the notation "Public
1305 Schools:". For each voted levy for debt service, the entry shall
1306 be "Voter Approved Debt Payments."

1307 (b) In the second column, the gross amount of ad valorem
1308 taxes levied against the parcel in the previous year. If the
1309 parcel did not exist in the previous year, the second column
1310 shall be blank.

1311 (c) In the third column, last year's adjusted tax rate or,
1312 in the case of voted levies for debt service, the tax rate
1313 previously authorized by referendum.

1314 (d) In the fourth column, the gross amount of ad valorem
1315 taxes which will apply to the parcel in the current year if each



864620

1316 taxing authority levies last year's adjusted tax rate or, in the
1317 case of voted levies for debt service, the amount previously
1318 authorized by referendum.

1319 (e) In the fifth column, the tax rate that each taxing
1320 authority must levy against the parcel to fund the proposed
1321 budget or, in the case of voted levies for debt service, the tax
1322 rate previously authorized by referendum.

1323 (f) In the sixth column, the gross amount of ad valorem
1324 taxes that must be levied in the current year if the proposed
1325 budget is adopted.

1326 (g) In the seventh column, the date, the time, and a brief
1327 description of the location of the public hearing required
1328 pursuant to s. 200.065(2)(c).

1329 (5) Following the entries for each taxing authority, a
1330 final entry shall show: in the first column, the words "Total
1331 Property Taxes:" and in the second, fourth, and sixth columns,
1332 the sum of the entries for each of the individual taxing
1333 authorities. The second, fourth, and sixth columns shall,
1334 immediately below said entries, be labeled Column 1, Column 2,
1335 and Column 3, respectively. Below these labels shall appear, in
1336 boldfaced type, the statement: SEE REVERSE SIDE FOR EXPLANATION.

1337 (6) (a) The second page of the notice shall state the
1338 parcel's market value and for each taxing authority that levies
1339 an ad valorem tax against the parcel:

1340 1. The assessed value, value of exemptions, and taxable
1341 value for the previous year and the current year.

1342 2. Each assessment reduction and exemption applicable to
1343 the property, including the value of the assessment reduction or
1344 exemption and tax levies to which they apply.



864620

1345 (b) The reverse side of the second page shall contain
1346 definitions and explanations for the values included on the
1347 front side.

1348 (7) The following statement shall appear after the values
1349 listed on the front of the second page:

1350
1351 If you feel that the market value of your property is
1352 inaccurate or does not reflect fair market value, or if you are
1353 entitled to an exemption or classification that is not reflected
1354 above, contact your county property appraiser at ...(phone
1355 number)... or ...(location)....

1356 If the property appraiser's office is unable to resolve the
1357 matter as to market value, classification, or an exemption, you
1358 may file a petition for adjustment with the Value Adjustment
1359 Board. Petition forms are available from the county property
1360 appraiser and must be filed ON OR BEFORE ...(date)....

1361 (8) The reverse side of the first page of the form shall
1362 read:

1363
1364 EXPLANATION

1365
1366 *COLUMN 1—"YOUR PROPERTY TAXES LAST YEAR"
1367 This column shows the taxes that applied last year to your
1368 property. These amounts were based on budgets adopted last year
1369 and your property's previous taxable value.

1370 *COLUMN 2—"YOUR TAXES IF NO BUDGET CHANGE IS ADOPTED"
1371 This column shows what your taxes will be this year IF EACH
1372 TAXING AUTHORITY DOES NOT CHANGE ITS PROPERTY TAX LEVY. These
1373 amounts are based on last year's budgets and your current



864620

1374 assessment.
1375 *COLUMN 3—"YOUR TAXES IF PROPOSED BUDGET CHANGE IS ADOPTED"
1376 This column shows what your taxes will be this year under the
1377 BUDGET ACTUALLY PROPOSED by each local taxing authority. The
1378 proposal is NOT final and may be amended at the public hearings
1379 shown on the front side of this notice. The difference between
1380 columns 2 and 3 is the tax change proposed by each local taxing
1381 authority and is NOT the result of higher assessments.

1382
1383 *Note: Amounts shown on this form do NOT reflect early payment
1384 discounts you may have received or may be eligible to receive.
1385 (Discounts are a maximum of 4 percent of the amounts shown on
1386 this form.)

1387 (9) The bottom portion of the notice shall further read in
1388 bold, conspicuous print:

1389
1390 "Your final tax bill may contain non-ad valorem
1391 assessments which may not be reflected on this notice
1392 such as assessments for roads, fire, garbage,
1393 lighting, drainage, water, sewer, or other
1394 governmental services and facilities which may be
1395 levied by your county, city, or any special district."

1396
1397 (10) (a) If requested by the local governing board levying
1398 non-ad valorem assessments and agreed to by the property
1399 appraiser, the notice specified in this section may contain a
1400 notice of proposed or adopted non-ad valorem assessments. If so
1401 agreed, the notice shall be titled:

1402



864620

1403 NOTICE OF PROPOSED PROPERTY TAXES
1404 AND PROPOSED OR ADOPTED
1405 NON-AD VALOREM ASSESSMENTS
1406 DO NOT PAY—THIS IS NOT A BILL
1407

1408 There must be a clear partition between the notice of proposed
1409 property taxes and the notice of proposed or adopted non-ad
1410 valorem assessments. The partition must be a bold, horizontal
1411 line approximately 1/8-inch thick. By rule, the department shall
1412 provide a format for the form of the notice of proposed or
1413 adopted non-ad valorem assessments which meets the following
1414 minimum requirements:

1415 1. There must be subheading for columns listing the levying
1416 local governing board, with corresponding assessment rates
1417 expressed in dollars and cents per unit of assessment, and the
1418 associated assessment amount.

1419 2. The purpose of each assessment must also be listed in
1420 the column listing the levying local governing board if the
1421 purpose is not clearly indicated by the name of the board.

1422 3. Each non-ad valorem assessment for each levying local
1423 governing board must be listed separately.

1424 4. If a county has too many municipal service benefit units
1425 or assessments to be listed separately, it shall combine them by
1426 function.

1427 5. A brief statement outlining the responsibility of the
1428 tax collector and each levying local governing board as to any
1429 non-ad valorem assessment must be provided on the form,
1430 accompanied by directions as to which office to contact for
1431 particular questions or problems.



864620

1432 (b) If the notice includes all adopted non-ad valorem
1433 assessments, the provisions contained in subsection (9) shall
1434 not be placed on the notice.

1435 Section 21. Effective January 1, 2021, paragraphs (a) and
1436 (b) of subsection (1) of section 202.12, Florida Statutes, are
1437 amended to read:

1438 202.12 Sales of communications services.—The Legislature
1439 finds that every person who engages in the business of selling
1440 communications services at retail in this state is exercising a
1441 taxable privilege. It is the intent of the Legislature that the
1442 tax imposed by chapter 203 be administered as provided in this
1443 chapter.

1444 (1) For the exercise of such privilege, a tax is levied on
1445 each taxable transaction and is due and payable as follows:

1446 (a) Except as otherwise provided in this subsection, at the
1447 rate of 4.42 ~~4.92~~ percent applied to the sales price of the
1448 communications service that:

- 1449 1. Originates and terminates in this state, or
1450 2. Originates or terminates in this state and is charged to
1451 a service address in this state,

1452
1453 when sold at retail, computed on each taxable sale for the
1454 purpose of remitting the tax due. The gross receipts tax imposed
1455 by chapter 203 shall be collected on the same taxable
1456 transactions and remitted with the tax imposed by this
1457 paragraph. If no tax is imposed by this paragraph due to the
1458 exemption provided under s. 202.125(1), the tax imposed by
1459 chapter 203 shall nevertheless be collected and remitted in the
1460 manner and at the time prescribed for tax collections and



864620

1461 remittances under this chapter.

1462 (b) At the rate of 8.57 ~~9.07~~ percent applied to the retail
1463 sales price of any direct-to-home satellite service received in
1464 this state. The proceeds of the tax imposed under this paragraph
1465 shall be accounted for and distributed in accordance with s.
1466 202.18(2). The gross receipts tax imposed by chapter 203 shall
1467 be collected on the same taxable transactions and remitted with
1468 the tax imposed by this paragraph.

1469 Section 22. Effective January 1, 2021, section 202.12001,
1470 Florida Statutes, is amended to read:

1471 202.12001 Combined rate for tax collected pursuant to ss.
1472 202.12(1)(a) and 203.01(1)(b).—In complying with ss. 1-3, ch.
1473 2010-149, Laws of Florida, the dealer of communication services
1474 may collect a combined rate of 4.57 ~~5.07~~ percent, composed of
1475 the 4.42 ~~4.92~~ percent and 0.15 percent rates required by ss.
1476 202.12(1)(a) and 203.01(1)(b)3., respectively, if the provider
1477 properly reflects the tax collected with respect to the two
1478 provisions as required in the return to the department.

1479 Section 23. Effective January 1, 2021, section 203.001,
1480 Florida Statutes, is amended to read:

1481 203.001 Combined rate for tax collected pursuant to ss.
1482 202.12(1)(a) and 203.01(1)(b).—In complying with ss. 1-3, ch.
1483 2010-149, Laws of Florida, the dealer of communication services
1484 may collect a combined rate of 4.57 ~~5.07~~ percent, composed of
1485 the 4.42 ~~4.92~~ percent and 0.15 percent rates required by ss.
1486 202.12(1)(a) and 203.01(1)(b)3., respectively, if the provider
1487 properly reflects the tax collected with respect to the two
1488 provisions as required in the return to the Department of
1489 Revenue.



864620

1490 Section 24. Subsection (1) of section 206.05, Florida
1491 Statutes, is amended to read:

1492 206.05 Bond required of licensed terminal supplier,
1493 importer, exporter, or wholesaler.—

1494 (1) Each terminal supplier, importer, exporter, or
1495 wholesaler, except a municipality, county, school board, state
1496 agency, federal agency, or special district which is licensed
1497 under this part, shall file with the department a bond in a
1498 penal sum of not more than \$300,000 ~~\$100,000~~, such sum to be
1499 approximately 3 times the combined average monthly tax levied
1500 under this part and local option tax on motor fuel paid or due
1501 during the preceding 12 calendar months under the laws of this
1502 state. An exporter shall file a bond in an amount equal to 3
1503 times the average monthly tax due on gallons acquired for
1504 export. The bond shall be in such form as may be approved by the
1505 department, executed by a surety company duly licensed to do
1506 business under the laws of the state as surety thereon, and
1507 conditioned upon the prompt filing of true reports and the
1508 payment to the department of any and all fuel taxes levied under
1509 this chapter including local option taxes which are now or which
1510 hereafter may be levied or imposed, together with any and all
1511 penalties and interest thereon, and generally upon faithful
1512 compliance with the provisions of the fuel tax and local option
1513 tax laws of the state. The licensee shall be the principal
1514 obligor, and the state shall be the obligee. An assigned time
1515 deposit or irrevocable letter of credit may be accepted in lieu
1516 of a surety bond.

1517 Section 25. Subsection (6) of section 206.8741, Florida
1518 Statutes, is amended to read:



864620

1519 206.8741 Dyeing and marking; notice requirements.—
1520 (6) Any person who fails to provide or post the required
1521 notice with respect to any dyed diesel fuel is subject to a
1522 penalty of \$2,500 for each month such failure occurs ~~the penalty~~
1523 ~~imposed by s. 206.872(11).~~
1524 Section 26. Subsection (1) section 206.90, Florida
1525 Statutes, is amended to read:
1526 206.90 Bond required of terminal suppliers, importers, and
1527 wholesalers.—
1528 (1) Every terminal supplier, importer, or wholesaler,
1529 except a municipality, county, state agency, federal agency,
1530 school board, or special district, shall file with the
1531 department a bond or bonds in the penal sum of not more than
1532 \$300,000 ~~\$100,000~~. The sum of such bond shall be approximately 3
1533 times the average monthly diesel fuels tax and local option tax
1534 on diesel fuels paid or due during the preceding 12 calendar
1535 months, with a surety approved by the department. The licensee
1536 shall be the principal obligor and the state shall be the
1537 obligee, conditioned upon the faithful compliance with the
1538 provisions of this chapter, including the local option tax laws.
1539 If the sum of 3 times a licensee's average monthly tax is less
1540 than \$50, no bond shall be required.
1541 Section 27. Effective upon this act becoming a law,
1542 paragraph (b) of subsection (4) of section 212.0305, Florida
1543 Statutes, is amended to read:
1544 212.0305 Convention development taxes; intent;
1545 administration; authorization; use of proceeds.—
1546 (4) AUTHORIZATION TO LEVY; USE OF PROCEEDS; OTHER
1547 REQUIREMENTS.—



864620

1548 (b) *Charter county levy for convention development.*—
1549 1. Each county, as defined in s. 125.011(1), may impose,
1550 under an ordinance enacted by the governing body of the county,
1551 a levy on the exercise within its boundaries of the taxable
1552 privilege of leasing or letting transient rental accommodations
1553 described in subsection (3) at the rate of 3 percent of the
1554 total consideration charged therefor. The proceeds of this levy
1555 shall be known as the charter county convention development tax.
1556 2. All charter county convention development moneys,
1557 including any interest accrued thereon, received by a county
1558 imposing the levy shall be used for the following purposes only
1559 as follows:
1560 a. Revenues may be used to complete any project underway as
1561 of the effective date of this act, or to perform any contract in
1562 existence on the effective date of this act, funded under this
1563 paragraph as this paragraph existed before the effective date of
1564 this act. Revenues may not be used to renew or extend such
1565 projects or contracts. Bonds or other debt outstanding as of the
1566 effective date of this act may be refinanced, but the duration
1567 of such debt pledging the convention development tax may not be
1568 extended and the outstanding principal may not be increased,
1569 except to account for the costs of issuance.
1570 b. Revenues not needed for projects, contracts, or debt
1571 obligations pursuant to sub-subparagraph a. shall be distributed
1572 and used as follows:
1573 (I) One-half of the proceeds shall be distributed monthly
1574 to the governing boards of municipalities within the county.
1575 Distributions to each municipality shall be in proportion to the
1576 amount collected in the prior month within each municipality as



864620

1577 a share of the total collected in the prior month in all
1578 municipalities in the county. These distributions may be used by
1579 the receiving jurisdiction to:

1580 (A) Acquire, construct, extend, enlarge, remodel, repair,
1581 improve, operate, or maintain one or more of the following: a
1582 convention center, an exhibition hall, a coliseum, an
1583 auditorium, or a related building or parking facility in the
1584 jurisdiction; or

1585 (B) Promote and advertise tourism and to fund convention
1586 bureaus, tourist bureaus, tourist information centers, and news
1587 bureaus. Municipalities receiving revenue under this sub-sub-
1588 subparagraph may enter into an interlocal agreement to use such
1589 revenue to receive services provided by the entity receiving
1590 funds under sub-sub-sub-subparagraph (II) (B).

1591 (II) One-half of the proceeds shall be distributed monthly
1592 to the governing body of the county to:

1593 (A) Acquire, construct, extend, enlarge, remodel, repair,
1594 improve, plan for, operate, manage, or maintain one or more of
1595 the following: a convention center, an exhibition hall, a
1596 coliseum, an auditorium, or a related building or parking
1597 facility in the county; or

1598 (B) Be allocated by the county to a countywide convention
1599 and visitors bureau which, by interlocal agreement and contract
1600 with the county, has the primary responsibility for promoting
1601 the county and its constituent cities as a destination site for
1602 conventions, trade shows, and pleasure travel, to be used for
1603 purposes provided in s. 125.0104(5)(a)2. or 3., 1992 Supplement
1604 to the Florida Statutes 1991. If the county is not or is no
1605 longer a party to such an interlocal agreement and contract with



864620

1606 a countywide convention and visitors bureau, the county shall
1607 allocate the proceeds of such tax for the purposes described in
1608 s. 125.0104(5)(a)2. or 3., 1992 Supplement to the Florida
1609 Statutes 1991

1610 ~~a. Two-thirds of the proceeds shall be used to extend,~~
1611 ~~enlarge, and improve the largest existing publicly owned~~
1612 ~~convention center in the county.~~

1613 ~~b. One-third of the proceeds shall be used to construct a~~
1614 ~~new multipurpose convention/coliseum/exhibition center/stadium~~
1615 ~~or the maximum components thereof as funds permit in the most~~
1616 ~~populous municipality in the county.~~

1617 ~~e. After the completion of any project under sub-~~
1618 ~~subparagraph a., the tax revenues and interest accrued under~~
1619 ~~sub-subparagraph a. may be used to acquire, construct, extend,~~
1620 ~~enlarge, remodel, repair, improve, plan for, operate, manage, or~~
1621 ~~maintain one or more convention centers, stadiums, exhibition~~
1622 ~~halls, arenas, coliseums, auditoriums, or golf courses, and may~~
1623 ~~be used to acquire and construct an intercity light rail~~
1624 ~~transportation system as described in the Light Rail Transit~~
1625 ~~System Status Report to the Legislature dated April 1988, which~~
1626 ~~shall provide a means to transport persons to and from the~~
1627 ~~largest existing publicly owned convention center in the county~~
1628 ~~and the hotels north of the convention center and to and from~~
1629 ~~the downtown area of the most populous municipality in the~~
1630 ~~county as determined by the county.~~

1631 ~~d. After completion of any project under sub-subparagraph~~
1632 ~~b., the tax revenues and interest accrued under sub-subparagraph~~
1633 ~~b. may be used, as determined by the county, to operate an~~
1634 ~~authority created pursuant to subparagraph 4. or to acquire,~~



864620

1635 ~~construct, extend, enlarge, remodel, repair, improve, operate,~~
1636 ~~or maintain one or more convention centers, stadiums, exhibition~~
1637 ~~halls, arenas, coliseums, auditoriums, golf courses, or related~~
1638 ~~buildings and parking facilities in the most populous~~
1639 ~~municipality in the county.~~

1640 ~~e. For the purposes of completion of any project pursuant~~
1641 ~~to this paragraph, tax revenues and interest accrued may be~~
1642 ~~used:~~

1643 ~~(I) As collateral, pledged, or hypothecated for projects~~
1644 ~~authorized by this paragraph, including bonds issued in~~
1645 ~~connection therewith; or~~

1646 ~~(II) As a pledge or capital contribution in conjunction~~
1647 ~~with a partnership, joint venture, or other business arrangement~~
1648 ~~between a municipality and one or more business entities for~~
1649 ~~projects authorized by this paragraph.~~

1650 3. The governing body of each municipality in which a
1651 municipal tourist tax is levied may adopt a resolution
1652 prohibiting imposition of the charter county convention
1653 development levy within such municipality. If the governing body
1654 adopts such a resolution, the convention development levy shall
1655 be imposed by the county in all other areas of the county except
1656 such municipality. No funds collected pursuant to this paragraph
1657 may be expended in a municipality which has adopted such a
1658 resolution.

1659 ~~4.a. Before the county enacts an ordinance imposing the~~
1660 ~~levy, the county shall notify the governing body of each~~
1661 ~~municipality in which projects are to be developed pursuant to~~
1662 ~~sub-subparagraph 2.a., sub-subparagraph 2.b., sub-subparagraph~~
1663 ~~2.c., or sub-subparagraph 2.d. As a condition precedent to~~



864620

1664 ~~receiving funding, the governing bodies of such municipalities~~
1665 ~~shall designate or appoint an authority that shall have the sole~~
1666 ~~power to:~~

1667 ~~(I) Approve the concept, location, program, and design of~~
1668 ~~the facilities or improvements to be built in accordance with~~
1669 ~~this paragraph and to administer and disburse such proceeds and~~
1670 ~~any other related source of revenue.~~

1671 ~~(II) Appoint and dismiss the authority's executive~~
1672 ~~director, general counsel, and any other consultants retained by~~
1673 ~~the authority. The governing body shall have the right to~~
1674 ~~approve or disapprove the initial appointment of the authority's~~
1675 ~~executive director and general counsel.~~

1676 ~~b. The members of each such authority shall serve for a~~
1677 ~~term of not less than 1 year and shall be appointed by the~~
1678 ~~governing body of such municipality. The annual budget of such~~
1679 ~~authority shall be subject to approval of the governing body of~~
1680 ~~the municipality. If the governing body does not approve the~~
1681 ~~budget, the authority shall use as the authority's budget the~~
1682 ~~previous fiscal year budget.~~

1683 ~~e. The authority, by resolution to be adopted from time to~~
1684 ~~time, may invest and reinvest the proceeds from the convention~~
1685 ~~development tax and any other revenues generated by the~~
1686 ~~authority in the same manner that the municipality in which the~~
1687 ~~authority is located may invest surplus funds.~~

1688 ~~4.5.~~ The charter county convention development levy shall
1689 be in addition to any other levy imposed pursuant to this
1690 section.

1691 ~~5.6.~~ A certified copy of the ordinance imposing the levy
1692 shall be furnished by the county to the department within 10



864620

1693 days after approval of such ordinance. The effective date of
1694 imposition of the levy shall be the first day of any month at
1695 least 60 days after enactment of the ordinance.

1696 ~~6.7.~~ Revenues collected pursuant to this paragraph shall be
1697 deposited in a convention development trust fund, which shall be
1698 established by the county as a condition precedent to receipt of
1699 such funds.

1700 Section 28. Effective upon this act becoming a law,
1701 paragraph (a) of subsection (1) and paragraph (a) of subsection
1702 (3) of section 212.0306, Florida Statutes, are amended to read:

1703 212.0306 Local option food and beverage tax; procedure for
1704 levying; authorized uses; administration.-

1705 (1) Any county, as defined in s. 125.011(1), may impose the
1706 following additional taxes, by ordinance adopted by a majority
1707 vote of the governing body:

1708 (a) At the rate of 2 percent on the sale of food,
1709 beverages, or alcoholic beverages in hotels and motels only.
1710 Beginning on the effective date of this act, this tax shall be
1711 known as the "Local Option Coastal Recovery and Resiliency Tax."

1712 (3) (a) The proceeds of the tax authorized by paragraph
1713 (1) (a) shall be allocated by the county to a countywide
1714 convention and visitors bureau which, by interlocal agreement
1715 and contract with the county in effect on the effective date of
1716 this act, has been given the primary responsibility for
1717 promoting the county and its constituent cities as a destination
1718 site for conventions, trade shows, and pleasure travel, to be
1719 used for purposes provided in s. 125.0104(5) (a)2. or 3., 1992
1720 Supplement to the Florida Statutes 1991. The interlocal
1721 agreement and contract may not be renewed or extended. At the



864620

1722 expiration or completion of the interlocal agreement and
1723 contract in effect on the effective date of this act, the
1724 proceeds shall be distributed to the governing board of the
1725 county and used for one or more of the following, as decided by
1726 a majority of the governing board of the county:

1727 1. Water quality improvement projects, including, but not
1728 limited to:

1729 a. Flood mitigation.

1730 b. Seagrass or seaweed removal.

1731 c. Algae control, cleanup, or prevention measures.

1732 d. Biscayne Bay and waterway network restoration measures.

1733 e. Septic-to-sewer conversion projects that are primarily
1734 undertaken to reduce or prevent the discharge of untreated or
1735 partially treated wastewater into surface water that is
1736 important to the local tourism industry if the applicable septic
1737 tank is:

1738 (I) Within 2 miles of any surface water other than those
1739 designated as Outstanding Florida Waters as provided in s.
1740 403.061(27); or

1741 (II) Within 5 miles of any surface water designated as
1742 Outstanding Florida Waters pursuant to s. 403.061(27).

1743 2. Erosion control.

1744 3. Mangrove protection.

1745 4. Removal of invasive plant and animal species.

1746 5. Beach renourishment.

1747 6. Purchase of land for conservation purposes.

1748 7. Coral reef protection ~~If the county is not or is no~~
1749 ~~longer a party to such an interlocal agreement and contract with~~
1750 ~~a countywide convention and visitors bureau, the county shall~~



864620

1751 ~~allocate the proceeds of such tax for the purposes described in~~
1752 ~~s. 125.0104(5)(a)2. or 3., 1992 Supplement to the Florida~~
1753 ~~Statutes 1991.~~

1754 Section 29. Effective January 1, 2021, paragraphs (c) and
1755 (d) of subsection (1) of section 212.031, Florida Statutes, are
1756 amended to read:

1757 212.031 Tax on rental or license fee for use of real
1758 property.—

1759 (1)

1760 (c) For the exercise of such privilege, a tax is levied at
1761 the rate of 5.4 ~~5.5~~ percent of and on the total rent or license
1762 fee charged for such real property by the person charging or
1763 collecting the rental or license fee. The total rent or license
1764 fee charged for such real property shall include payments for
1765 the granting of a privilege to use or occupy real property for
1766 any purpose and shall include base rent, percentage rents, or
1767 similar charges. Such charges shall be included in the total
1768 rent or license fee subject to tax under this section whether or
1769 not they can be attributed to the ability of the lessor's or
1770 licensor's property as used or operated to attract customers.
1771 Payments for intrinsically valuable personal property such as
1772 franchises, trademarks, service marks, logos, or patents are not
1773 subject to tax under this section. In the case of a contractual
1774 arrangement that provides for both payments taxable as total
1775 rent or license fee and payments not subject to tax, the tax
1776 shall be based on a reasonable allocation of such payments and
1777 shall not apply to that portion which is for the nontaxable
1778 payments.

1779 (d) If the rental or license fee of any such real property



864620

1780 is paid by way of property, goods, wares, merchandise, services,
1781 or other thing of value, the tax shall be at the rate of 5.4 ~~5.5~~
1782 percent of the value of the property, goods, wares, merchandise,
1783 services, or other thing of value.

1784 Section 30. Paragraph (a) of subsection (2) of section
1785 212.04, Florida Statutes, is amended to read:

1786 212.04 Admissions tax; rate, procedure, enforcement.-

1787 (2) (a) A tax may not be levied on:

1788 1. Admissions to athletic or other events sponsored by
1789 elementary schools, junior high schools, middle schools, high
1790 schools, community colleges, public or private colleges and
1791 universities, deaf and blind schools, facilities of the youth
1792 services programs of the Department of Children and Families,
1793 and state correctional institutions if only student, faculty, or
1794 inmate talent is used. However, this exemption does not apply to
1795 admission to athletic events sponsored by a state university,
1796 and the proceeds of the tax collected on such admissions shall
1797 be retained and used by each institution to support women's
1798 athletics as provided in s. 1006.71(2)(c).

1799 2. Dues, membership fees, and admission charges imposed by
1800 not-for-profit sponsoring organizations. To receive this
1801 exemption, the sponsoring organization must qualify as a not-
1802 for-profit entity under s. 501(c)(3) of the Internal Revenue
1803 Code of 1954, as amended.

1804 3. Admission charges to an event sponsored by a
1805 governmental entity, sports authority, or sports commission if
1806 held in a convention hall, exhibition hall, auditorium, stadium,
1807 theater, arena, civic center, performing arts center, or
1808 publicly owned recreational facility and if 100 percent of the



864620

1809 risk of success or failure lies with the sponsor of the event
1810 and 100 percent of the funds at risk for the event belong to the
1811 sponsor, and student or faculty talent is not exclusively used.
1812 As used in this subparagraph, the terms "sports authority" and
1813 "sports commission" mean a nonprofit organization that is exempt
1814 from federal income tax under s. 501(c)(3) of the Internal
1815 Revenue Code and that contracts with a county or municipal
1816 government for the purpose of promoting and attracting sports-
1817 tourism events to the community with which it contracts.

1818 4. An admission paid by a student, or on the student's
1819 behalf, to any required place of sport or recreation if the
1820 student's participation in the sport or recreational activity is
1821 required as a part of a program or activity sponsored by, and
1822 under the jurisdiction of, the student's educational institution
1823 if his or her attendance is as a participant and not as a
1824 spectator.

1825 5. Admissions to the National Football League championship
1826 game or Pro Bowl; admissions to any semifinal game or
1827 championship game of a national collegiate tournament;
1828 admissions to a Major League Baseball, Major League Soccer,
1829 National Basketball Association, or National Hockey League all-
1830 star game; admissions to the Major League Baseball Home Run
1831 Derby held before the Major League Baseball All-Star Game;
1832 admissions to a Formula 1 Grand Prix, including qualifying and
1833 support races held at the circuit 72 hours before such Grand
1834 Prix; or admissions to National Basketball Association all-star
1835 events produced by the National Basketball Association and held
1836 at a facility such as an arena, convention center, or municipal
1837 facility.



864620

1838 6. A participation fee or sponsorship fee imposed by a
1839 governmental entity as described in s. 212.08(6) for an athletic
1840 or recreational program if the governmental entity by itself, or
1841 in conjunction with an organization exempt under s. 501(c)(3) of
1842 the Internal Revenue Code of 1954, as amended, sponsors,
1843 administers, plans, supervises, directs, and controls the
1844 athletic or recreational program.

1845 7. Admissions to live theater, live opera, or live ballet
1846 productions in this state which are sponsored by an organization
1847 that has received a determination from the Internal Revenue
1848 Service that the organization is exempt from federal income tax
1849 under s. 501(c)(3) of the Internal Revenue Code of 1954, as
1850 amended, if the organization actively participates in planning
1851 and conducting the event, is responsible for the safety and
1852 success of the event, is organized for the purpose of sponsoring
1853 live theater, live opera, or live ballet productions in this
1854 state, has more than 10,000 subscribing members and has among
1855 the stated purposes in its charter the promotion of arts
1856 education in the communities it serves, and will receive at
1857 least 20 percent of the net profits, if any, of the events the
1858 organization sponsors and will bear the risk of at least 20
1859 percent of the losses, if any, from the events it sponsors if
1860 the organization employs other persons as agents to provide
1861 services in connection with a sponsored event. Before March 1 of
1862 each year, such organization may apply to the department for a
1863 certificate of exemption for admissions to such events sponsored
1864 in this state by the organization during the immediately
1865 following state fiscal year. The application must state the
1866 total dollar amount of admissions receipts collected by the



864620

1867 organization or its agents from such events in this state
1868 sponsored by the organization or its agents in the year
1869 immediately preceding the year in which the organization applies
1870 for the exemption. Such organization shall receive the exemption
1871 only to the extent of \$1.5 million multiplied by the ratio that
1872 such receipts bear to the total of such receipts of all
1873 organizations applying for the exemption in such year; however,
1874 such exemption granted to any organization may not exceed 6
1875 percent of such admissions receipts collected by the
1876 organization or its agents in the year immediately preceding the
1877 year in which the organization applies for the exemption. Each
1878 organization receiving the exemption shall report each month to
1879 the department the total admissions receipts collected from such
1880 events sponsored by the organization during the preceding month
1881 and shall remit to the department an amount equal to 6 percent
1882 of such receipts reduced by any amount remaining under the
1883 exemption. Tickets for such events sold by such organizations
1884 may not reflect the tax otherwise imposed under this section.

1885 8. Entry fees for participation in freshwater fishing
1886 tournaments.

1887 9. Participation or entry fees charged to participants in a
1888 game, race, or other sport or recreational event if spectators
1889 are charged a taxable admission to such event.

1890 10. Admissions to any postseason collegiate football game
1891 sanctioned by the National Collegiate Athletic Association.

1892 11. Admissions to and membership fees for gun clubs. For
1893 purposes of this subparagraph, the term "gun club" means an
1894 organization whose primary purpose is to offer its members
1895 access to one or more shooting ranges for target or skeet



864620

1896 shooting.

1897 Section 31. Paragraph (a) of subsection (1) of section
1898 212.05, Florida Statutes, is amended, and paragraph (n) is added
1899 to that subsection, to read:

1900 212.05 Sales, storage, use tax.—It is hereby declared to be
1901 the legislative intent that every person is exercising a taxable
1902 privilege who engages in the business of selling tangible
1903 personal property at retail in this state, including the
1904 business of making mail order sales, or who rents or furnishes
1905 any of the things or services taxable under this chapter, or who
1906 stores for use or consumption in this state any item or article
1907 of tangible personal property as defined herein and who leases
1908 or rents such property within the state.

1909 (1) For the exercise of such privilege, a tax is levied on
1910 each taxable transaction or incident, which tax is due and
1911 payable as follows:

1912 (a)1.a. At the rate of 6 percent of the sales price of each
1913 item or article of tangible personal property when sold at
1914 retail in this state, computed on each taxable sale for the
1915 purpose of remitting the amount of tax due the state, and
1916 including each and every retail sale.

1917 b. Each occasional or isolated sale of an aircraft, boat,
1918 mobile home, or motor vehicle of a class or type which is
1919 required to be registered, licensed, titled, or documented in
1920 this state or by the United States Government shall be subject
1921 to tax at the rate provided in this paragraph. The department
1922 shall by rule adopt any nationally recognized publication for
1923 valuation of used motor vehicles as the reference price list for
1924 any used motor vehicle which is required to be licensed pursuant



1925 to s. 320.08(1), (2), (3)(a), (b), (c), or (e), or (9). If any
1926 party to an occasional or isolated sale of such a vehicle
1927 reports to the tax collector a sales price which is less than 80
1928 percent of the average loan price for the specified model and
1929 year of such vehicle as listed in the most recent reference
1930 price list, the tax levied under this paragraph shall be
1931 computed by the department on such average loan price unless the
1932 parties to the sale have provided to the tax collector an
1933 affidavit signed by each party, or other substantial proof,
1934 stating the actual sales price. Any party to such sale who
1935 reports a sales price less than the actual sales price is guilty
1936 of a misdemeanor of the first degree, punishable as provided in
1937 s. 775.082 or s. 775.083. The department shall collect or
1938 attempt to collect from such party any delinquent sales taxes.
1939 In addition, such party shall pay any tax due and any penalty
1940 and interest assessed plus a penalty equal to twice the amount
1941 of the additional tax owed. Notwithstanding any other provision
1942 of law, the Department of Revenue may waive or compromise any
1943 penalty imposed pursuant to this subparagraph.

1944 2. This paragraph does not apply to the sale of a boat or
1945 aircraft by or through a registered dealer under this chapter to
1946 a purchaser who, at the time of taking delivery, is a
1947 nonresident of this state, does not make his or her permanent
1948 place of abode in this state, and is not engaged in carrying on
1949 in this state any employment, trade, business, or profession in
1950 which the boat or aircraft will be used in this state, or is a
1951 corporation none of the officers or directors of which is a
1952 resident of, or makes his or her permanent place of abode in,
1953 this state, or is a noncorporate entity that has no individual



864620

1954 vested with authority to participate in the management,
1955 direction, or control of the entity's affairs who is a resident
1956 of, or makes his or her permanent abode in, this state. For
1957 purposes of this exemption, either a registered dealer acting on
1958 his or her own behalf as seller, a registered dealer acting as
1959 broker on behalf of a seller, or a registered dealer acting as
1960 broker on behalf of the purchaser may be deemed to be the
1961 selling dealer. This exemption shall not be allowed unless:

1962 a. The purchaser removes a qualifying boat, as described in
1963 sub-subparagraph f., from the state within 90 days after the
1964 date of purchase or extension, or the purchaser removes a
1965 nonqualifying boat or an aircraft from this state within 10 days
1966 after the date of purchase or, when the boat or aircraft is
1967 repaired or altered, within 20 days after completion of the
1968 repairs or alterations; or if the aircraft will be registered in
1969 a foreign jurisdiction and:

1970 (I) Application for the aircraft's registration is properly
1971 filed with a civil airworthiness authority of a foreign
1972 jurisdiction within 10 days after the date of purchase;

1973 (II) The purchaser removes the aircraft from the state to a
1974 foreign jurisdiction within 10 days after the date the aircraft
1975 is registered by the applicable foreign airworthiness authority;
1976 and

1977 (III) The aircraft is operated in the state solely to
1978 remove it from the state to a foreign jurisdiction.

1979
1980 For purposes of this sub-subparagraph, the term "foreign
1981 jurisdiction" means any jurisdiction outside of the United
1982 States or any of its territories;



864620

1983 b. The purchaser, within 90 ~~30~~ days from the date of
1984 departure, provides the department with written proof that the
1985 purchaser licensed, registered, titled, or documented the boat
1986 or aircraft outside the state. If such written proof is
1987 unavailable, within 90 ~~30~~ days the purchaser shall provide proof
1988 that the purchaser applied for such license, title,
1989 registration, or documentation. The purchaser shall forward to
1990 the department proof of title, license, registration, or
1991 documentation upon receipt;

1992 c. The purchaser, within 30 ~~10~~ days after ~~of~~ removing the
1993 boat or aircraft from Florida, furnishes the department with
1994 proof of removal in the form of receipts for fuel, dockage,
1995 slippage, tie-down, or hangaring from outside of Florida. The
1996 information so provided must clearly and specifically identify
1997 the boat or aircraft;

1998 d. The selling dealer, within 30 ~~5~~ days after ~~of~~ the date
1999 of sale, provides to the department a copy of the sales invoice,
2000 closing statement, bills of sale, and the original affidavit
2001 signed by the purchaser attesting that he or she has read the
2002 provisions of this section;

2003 e. The seller makes a copy of the affidavit a part of his
2004 or her record for as long as required by s. 213.35; and

2005 f. Unless the nonresident purchaser of a boat of 5 net tons
2006 of admeasurement or larger intends to remove the boat from this
2007 state within 10 days after the date of purchase or when the boat
2008 is repaired or altered, within 20 days after completion of the
2009 repairs or alterations, the nonresident purchaser applies to the
2010 selling dealer for a decal which authorizes 90 days after the
2011 date of purchase for removal of the boat. The nonresident



864620

2012 purchaser of a qualifying boat may apply to the selling dealer
2013 within 60 days after the date of purchase for an extension decal
2014 that authorizes the boat to remain in this state for an
2015 additional 90 days, but not more than a total of 180 days,
2016 before the nonresident purchaser is required to pay the tax
2017 imposed by this chapter. The department is authorized to issue
2018 decals in advance to dealers. The number of decals issued in
2019 advance to a dealer shall be consistent with the volume of the
2020 dealer's past sales of boats which qualify under this sub-
2021 subparagraph. The selling dealer or his or her agent shall mark
2022 and affix the decals to qualifying boats in the manner
2023 prescribed by the department, before delivery of the boat.

2024 (I) The department is hereby authorized to charge dealers a
2025 fee sufficient to recover the costs of decals issued, except the
2026 extension decal shall cost \$425.

2027 (II) The proceeds from the sale of decals will be deposited
2028 into the administrative trust fund.

2029 (III) Decals shall display information to identify the boat
2030 as a qualifying boat under this sub-subparagraph, including, but
2031 not limited to, the decal's date of expiration.

2032 (IV) The department is authorized to require dealers who
2033 purchase decals to file reports with the department and may
2034 prescribe all necessary records by rule. All such records are
2035 subject to inspection by the department.

2036 (V) Any dealer or his or her agent who issues a decal
2037 falsely, fails to affix a decal, mismarks the expiration date of
2038 a decal, or fails to properly account for decals will be
2039 considered prima facie to have committed a fraudulent act to
2040 evade the tax and will be liable for payment of the tax plus a



864620

2041 mandatory penalty of 200 percent of the tax, and shall be liable
2042 for fine and punishment as provided by law for a conviction of a
2043 misdemeanor of the first degree, as provided in s. 775.082 or s.
2044 775.083.

2045 (VI) Any nonresident purchaser of a boat who removes a
2046 decal before permanently removing the boat from the state, or
2047 defaces, changes, modifies, or alters a decal in a manner
2048 affecting its expiration date before its expiration, or who
2049 causes or allows the same to be done by another, will be
2050 considered prima facie to have committed a fraudulent act to
2051 evade the tax and will be liable for payment of the tax plus a
2052 mandatory penalty of 200 percent of the tax, and shall be liable
2053 for fine and punishment as provided by law for a conviction of a
2054 misdemeanor of the first degree, as provided in s. 775.082 or s.
2055 775.083.

2056 (VII) The department is authorized to adopt rules necessary
2057 to administer and enforce this subparagraph and to publish the
2058 necessary forms and instructions.

2059 (VIII) The department is hereby authorized to adopt
2060 emergency rules pursuant to s. 120.54(4) to administer and
2061 enforce the provisions of this subparagraph.

2062
2063 If the purchaser fails to remove the qualifying boat from this
2064 state within the maximum 180 days after purchase or a
2065 nonqualifying boat or an aircraft from this state within 10 days
2066 after purchase or, when the boat or aircraft is repaired or
2067 altered, within 20 days after completion of such repairs or
2068 alterations, or permits the boat or aircraft to return to this
2069 state within 6 months from the date of departure, except as



864620

2070 provided in s. 212.08(7)(fff), or if the purchaser fails to
2071 furnish the department with any of the documentation required by
2072 this subparagraph within the prescribed time period, the
2073 purchaser shall be liable for use tax on the cost price of the
2074 boat or aircraft and, in addition thereto, payment of a penalty
2075 to the Department of Revenue equal to the tax payable. This
2076 penalty shall be in lieu of the penalty imposed by s. 212.12(2).
2077 The maximum 180-day period following the sale of a qualifying
2078 boat tax-exempt to a nonresident may not be tolled for any
2079 reason.

2080 (n) At the rate of 5.5 percent of the sales price on the
2081 sale of a new mobile home. As used in this paragraph, the term
2082 "new mobile home" has the same meaning as in s. 319.001.

2083 Section 32. Subsection (6) of section 212.055, Florida
2084 Statutes, is amended, and paragraphs (f) and (g) are added to
2085 subsection (1) of that section, to read:

2086 212.055 Discretionary sales surtaxes; legislative intent;
2087 authorization and use of proceeds.—It is the legislative intent
2088 that any authorization for imposition of a discretionary sales
2089 surtax shall be published in the Florida Statutes as a
2090 subsection of this section, irrespective of the duration of the
2091 levy. Each enactment shall specify the types of counties
2092 authorized to levy; the rate or rates which may be imposed; the
2093 maximum length of time the surtax may be imposed, if any; the
2094 procedure which must be followed to secure voter approval, if
2095 required; the purpose for which the proceeds may be expended;
2096 and such other requirements as the Legislature may provide.
2097 Taxable transactions and administrative procedures shall be as
2098 provided in s. 212.054.



864620

2099 (1) CHARTER COUNTY AND REGIONAL TRANSPORTATION SYSTEM
2100 SURTAX.—

2101 (f) Any surtax levied under this subsection in each county,
2102 as defined in s. 125.011(1), expires on December 31, 2049. Any
2103 new levy of the surtax authorized by such a county under this
2104 subsection on or after January 1, 2050, must be approved by a
2105 majority vote of the electorate at a general election held
2106 within 2 years before the effective date of the new levy.

2107 (g) Any discretionary sales surtax levied under this
2108 subsection pursuant to a referendum held on or after July 1,
2109 2020, may not be levied for more than 30 years.

2110 (6) SCHOOL CAPITAL OUTLAY SURTAX.—

2111 (a) The school board in each county may levy, pursuant to
2112 resolution conditioned to take effect only upon approval by a
2113 majority vote of the electors of the county voting in a
2114 referendum, a discretionary sales surtax at a rate that may not
2115 exceed 0.5 percent.

2116 (b) The resolution must ~~shall~~ include a statement that
2117 provides a brief and general description of the school capital
2118 outlay projects to be funded by the surtax. The resolution must
2119 include a statement that the revenues collected must be shared
2120 with eligible charter schools based on their proportionate share
2121 of the total school district enrollment. The statement must
2122 ~~shall~~ conform to the requirements of s. 101.161 and shall be
2123 placed on the ballot by the governing body of the county. The
2124 following question shall be placed on the ballot:

2125FOR THE

....CENTS TAX

2126



864620

....AGAINST THE CENTS TAX

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(c) The resolution providing for the imposition of the surtax must ~~shall~~ set forth a plan for use of the surtax proceeds for fixed capital expenditures or fixed capital costs associated with the construction, reconstruction, or improvement of school facilities and campuses which have a useful life expectancy of 5 or more years, and any land acquisition, land improvement, design, and engineering costs related thereto. Additionally, the plan shall include the costs of retrofitting and providing for technology implementation, including hardware and software, for the various sites within the school district. Surtax revenues may be used to service ~~for the purpose of servicing~~ bond indebtedness to finance projects authorized by this subsection, and any interest accrued thereto may be held in trust to finance such projects. Neither the proceeds of the surtax nor any interest accrued thereto shall be used for operational expenses. Surtax revenues shared with charter schools shall be expended by the charter school in a manner consistent with the allowable uses set forth in s. 1013.62(4). All revenues and expenditures shall be accounted for in a charter school's monthly or quarterly financial statement pursuant to s. 1002.33(9). The eligibility of a charter school to receive funds under this subsection shall be determined in accordance with s. 1013.62(1). If a school's charter is not renewed or is terminated and the school is dissolved under the provisions of law under which the school was organized, any unencumbered funds received under this subsection shall revert



864620

2155 to the sponsor.

2156 (d) Surtax revenues collected by the Department of Revenue
2157 pursuant to this subsection shall be distributed to the school
2158 board imposing the surtax in accordance with law.

2159 Section 33. The amendment made by this act to s.
2160 212.055(6), Florida Statutes, which amends the allowable uses of
2161 the school capital outlay surtax, applies to levies authorized
2162 by vote of the electors on or after July 1, 2020.

2163 Section 34. Effective January 1, 2021, section 212.134,
2164 Florida Statutes, is created to read:

2165 212.134 Information returns relating to payment-card and
2166 third-party network transactions.-

2167 (1) For each year in which a payment settlement entity, an
2168 electronic payment facilitator, or other third party contracted
2169 with the payment settlement entity to make payments to settle
2170 reportable payment transactions on behalf of the payment
2171 settlement entity must file a return pursuant to s. 6050W of the
2172 Internal Revenue Code, the entity, the facilitator, or the third
2173 party must submit the information in the return to the
2174 department by the 30th day after filing the federal return. The
2175 format of the information returns required must be either a copy
2176 of such information returns or a copy of such information
2177 returns related to participating payees with an address in the
2178 state. For purposes of this subsection, the term "payment
2179 settlement entity" has the same meaning as provided in s. 6050W
2180 of the Internal Revenue Code.

2181 (2) All reports submitted to the department under this
2182 section must be in an electronic format.

2183 (3) Any payment settlement entity, facilitator, or third



864620

2184 party failing to file the information return required, filing an
2185 incomplete information return, or not filing an information
2186 return within the time prescribed is subject to a penalty of
2187 \$1,000 for each failure, if the failure is for not more than 30
2188 days, with an additional \$1,000 for each month or fraction of a
2189 month during which each failure continues. The total amount of
2190 penalty imposed on a reporting entity may not exceed \$10,000
2191 annually.

2192 (4) The executive director or his or her designee may waive
2193 the penalty if he or she determines that the failure to timely
2194 file an information return was due to reasonable cause and not
2195 due to willful negligence, willful neglect, or fraud.

2196 Section 35. Section 212.181, Florida Statutes, is created
2197 to read:

2198 212.181 Determination of business address situs,
2199 distributions, and adjustments.-

2200 (1) For each certificate of registration issued pursuant to
2201 s. 212.18(3)(b), the department shall assign the place of
2202 business to a county based on the location address provided at
2203 the time of registration or at the time the dealer notifies the
2204 department of a change in a business location address.

2205 (2)(a) Each county that furnishes to the department
2206 information needed to update the electronic database created and
2207 maintained pursuant to s. 202.22(2)(a), including addresses of
2208 new developments, changes in addresses, annexations,
2209 incorporations, reorganizations, and any other changes in
2210 jurisdictional boundaries within the county, must specify an
2211 effective date, which must be the next ensuing January 1 or July
2212 1, and must be furnished to the department at least 120 days



864620

2213 before the effective date. A county that provides notification
2214 to the department at least 120 days before the effective date
2215 that it has reviewed the database and has no changes for the
2216 ensuing January 1 or July 1 satisfies the requirement of this
2217 paragraph.

2218 (b) A county that imposes a tourist development tax in a
2219 subcounty special district pursuant to s. 125.0104(3) (b) must
2220 identify the subcounty special district addresses to which the
2221 tourist development tax applies as part of the address
2222 information submission required under paragraph (a). This
2223 paragraph does not apply to counties that self-administer the
2224 tax pursuant to s. 125.0104(10).

2225 (c) The department shall update the electronic database
2226 created and maintained under s. 202.22(2) (a) using the
2227 information furnished by local taxing jurisdictions under
2228 paragraph (a) and shall ensure each business location is
2229 correctly assigned to the applicable county pursuant to
2230 subsection (1). Each update must specify the effective date as
2231 the next ensuing January 1 or July 1 and must be posted by the
2232 department on a website not less than 90 days before the
2233 effective date.

2234 (3) (a) For distributions made pursuant to ss. 125.0104,
2235 212.20(6) (a), (b), and (d)2., misallocations occurring solely
2236 due to the assignment of an address to an incorrect county will
2237 be corrected prospectively only from the date the department is
2238 made aware of the misallocation, subject to the following:

2239 1. If the county that should have received the misallocated
2240 distributions followed the notification and timing provisions in
2241 subsection (2) for the affected periods, such misallocations may



864620

2242 be adjusted by prorating current and future distributions for
2243 the period the misallocation occurred, not to exceed 36 months
2244 from the date the department is made aware of the misallocation.

2245 2. If the county that received the misallocated
2246 distribution followed the notification and timing provisions in
2247 subsection (2) for the affected periods and the county that
2248 should have received the misallocation did not, the correction
2249 shall apply only prospectively from the date the department is
2250 made aware of the misallocation.

2251 (b) Nothing in this subsection prevents affected counties
2252 from determining an alternative method of adjustment pursuant to
2253 an interlocal agreement. Affected counties with an interlocal
2254 agreement must provide a copy of the interlocal agreement
2255 specifying an alternative method of adjustment to the department
2256 within 90 days after the date of the department's notice of the
2257 misallocation.

2258 (4) The department may adopt rules to administer this
2259 section, including rules establishing procedures and forms.

2260 Section 36. Paragraph (d) of subsection (6) of section
2261 212.20, Florida Statutes, is amended to read:

2262 212.20 Funds collected, disposition; additional powers of
2263 department; operational expense; refund of taxes adjudicated
2264 unconstitutionally collected.—

2265 (6) Distribution of all proceeds under this chapter and ss.
2266 202.18(1)(b) and (2)(b) and 203.01(1)(a)3. is as follows:

2267 (d) The proceeds of all other taxes and fees imposed
2268 pursuant to this chapter or remitted pursuant to s. 202.18(1)(b)
2269 and (2)(b) shall be distributed as follows:

2270 1. In any fiscal year, the greater of \$500 million, minus



864620

2271 an amount equal to 4.6 percent of the proceeds of the taxes
2272 collected pursuant to chapter 201, or 5.2 percent of all other
2273 taxes and fees imposed pursuant to this chapter or remitted
2274 pursuant to s. 202.18(1)(b) and (2)(b) shall be deposited in
2275 monthly installments into the General Revenue Fund.

2276 2. After the distribution under subparagraph 1., 8.9744
2277 percent of the amount remitted by a sales tax dealer located
2278 within a participating county pursuant to s. 218.61 shall be
2279 transferred into the Local Government Half-cent Sales Tax
2280 Clearing Trust Fund. Beginning July 1, 2003, the amount to be
2281 transferred shall be reduced by 0.1 percent, and the department
2282 shall distribute this amount to the Public Employees Relations
2283 Commission Trust Fund less \$5,000 each month, which shall be
2284 added to the amount calculated in subparagraph 3. and
2285 distributed accordingly.

2286 3. After the distribution under subparagraphs 1. and 2.,
2287 0.0966 percent shall be transferred to the Local Government
2288 Half-cent Sales Tax Clearing Trust Fund and distributed pursuant
2289 to s. 218.65.

2290 4. After the distributions under subparagraphs 1., 2., and
2291 3., 2.0810 percent of the available proceeds shall be
2292 transferred monthly to the Revenue Sharing Trust Fund for
2293 Counties pursuant to s. 218.215.

2294 5. After the distributions under subparagraphs 1., 2., and
2295 3., 1.3653 percent of the available proceeds shall be
2296 transferred monthly to the Revenue Sharing Trust Fund for
2297 Municipalities pursuant to s. 218.215. If the total revenue to
2298 be distributed pursuant to this subparagraph is at least as
2299 great as the amount due from the Revenue Sharing Trust Fund for



864620

2300 Municipalities and the former Municipal Financial Assistance
2301 Trust Fund in state fiscal year 1999-2000, no municipality shall
2302 receive less than the amount due from the Revenue Sharing Trust
2303 Fund for Municipalities and the former Municipal Financial
2304 Assistance Trust Fund in state fiscal year 1999-2000. If the
2305 total proceeds to be distributed are less than the amount
2306 received in combination from the Revenue Sharing Trust Fund for
2307 Municipalities and the former Municipal Financial Assistance
2308 Trust Fund in state fiscal year 1999-2000, each municipality
2309 shall receive an amount proportionate to the amount it was due
2310 in state fiscal year 1999-2000.

2311 6. Of the remaining proceeds:

2312 a. In each fiscal year, the sum of \$29,915,500 shall be
2313 divided into as many equal parts as there are counties in the
2314 state, and one part shall be distributed to each county. The
2315 distribution among the several counties must begin each fiscal
2316 year on or before January 5th and continue monthly for a total
2317 of 4 months. If a local or special law required that any moneys
2318 accruing to a county in fiscal year 1999-2000 under the then-
2319 existing provisions of s. 550.135 be paid directly to the
2320 district school board, special district, or a municipal
2321 government, such payment must continue until the local or
2322 special law is amended or repealed. The state covenants with
2323 holders of bonds or other instruments of indebtedness issued by
2324 local governments, special districts, or district school boards
2325 before July 1, 2000, that it is not the intent of this
2326 subparagraph to adversely affect the rights of those holders or
2327 relieve local governments, special districts, or district school
2328 boards of the duty to meet their obligations as a result of



864620

2329 previous pledges or assignments or trusts entered into which
2330 obligated funds received from the distribution to county
2331 governments under then-existing s. 550.135. This distribution
2332 specifically is in lieu of funds distributed under s. 550.135
2333 before July 1, 2000.

2334 b. The department shall distribute \$166,667 monthly to each
2335 applicant certified as a facility for a new or retained
2336 professional sports franchise pursuant to s. 288.1162. Up to
2337 \$41,667 shall be distributed monthly by the department to each
2338 certified applicant as defined in s. 288.11621 for a facility
2339 for a spring training franchise. However, not more than \$416,670
2340 may be distributed monthly in the aggregate to all certified
2341 applicants for facilities for spring training franchises.
2342 Distributions begin 60 days after such certification and
2343 continue for not more than 30 years, except as otherwise
2344 provided in s. 288.11621. A certified applicant identified in
2345 this sub-subparagraph may not receive more in distributions than
2346 expended by the applicant for the public purposes provided in s.
2347 288.1162(5) or s. 288.11621(3).

2348 c. Beginning 30 days after notice by the Department of
2349 Economic Opportunity to the Department of Revenue that an
2350 applicant has been certified as the professional golf hall of
2351 fame pursuant to s. 288.1168 and is open to the public, \$166,667
2352 shall be distributed monthly, for up to 420 ~~300~~ months, to the
2353 applicant.

2354 d. Beginning 30 days after notice by the Department of
2355 Economic Opportunity to the Department of Revenue that the
2356 applicant has been certified as the International Game Fish
2357 Association World Center facility pursuant to s. 288.1169, and



864620

2358 the facility is open to the public, \$83,333 shall be distributed
2359 monthly, for up to 168 months, to the applicant. This
2360 distribution is subject to reduction pursuant to s. 288.1169. A
2361 lump sum payment of \$999,996 shall be made after certification
2362 and before July 1, 2000.

2363 e. The department shall distribute up to \$83,333 monthly to
2364 each certified applicant as defined in s. 288.11631 for a
2365 facility used by a single spring training franchise, or up to
2366 \$166,667 monthly to each certified applicant as defined in s.
2367 288.11631 for a facility used by more than one spring training
2368 franchise. Monthly distributions begin 60 days after such
2369 certification or July 1, 2016, whichever is later, and continue
2370 for not more than 20 years to each certified applicant as
2371 defined in s. 288.11631 for a facility used by a single spring
2372 training franchise or not more than 25 years to each certified
2373 applicant as defined in s. 288.11631 for a facility used by more
2374 than one spring training franchise. A certified applicant
2375 identified in this sub-subparagraph may not receive more in
2376 distributions than expended by the applicant for the public
2377 purposes provided in s. 288.11631(3).

2378 f. Beginning 45 days after notice by the Department of
2379 Economic Opportunity to the Department of Revenue that an
2380 applicant has been approved by the Legislature and certified by
2381 the Department of Economic Opportunity under s. 288.11625 or
2382 upon a date specified by the Department of Economic Opportunity
2383 as provided under s. 288.11625(6)(d), the department shall
2384 distribute each month an amount equal to one-twelfth of the
2385 annual distribution amount certified by the Department of
2386 Economic Opportunity for the applicant. The department may not



864620

2387 distribute more than \$7 million in the 2014-2015 fiscal year or
2388 more than \$13 million annually thereafter under this sub-
2389 subparagraph.

2390 g. Beginning December 1, 2015, and ending June 30, 2016,
2391 the department shall distribute \$26,286 monthly to the State
2392 Transportation Trust Fund. Beginning July 1, 2016, the
2393 department shall distribute \$15,333 monthly to the State
2394 Transportation Trust Fund.

2395 7. All other proceeds must remain in the General Revenue
2396 Fund.

2397 Section 37. Section 215.179, Florida Statutes, is created
2398 to read:

2399 215.179 Solicitation of payment.—An owner of a public
2400 building or the owner's employee may not seek, accept, or
2401 solicit any payment or other form of consideration for providing
2402 the written allocation letter described in s. 179D(d)(4) of the
2403 Internal Revenue Code and Internal Revenue Service (IRS) Notice
2404 2008-40. An allocation letter must be signed and returned to the
2405 architect, engineer, or contractor within 15 days after written
2406 request. The architect, engineer, or contractor shall file the
2407 allocation request with the Department of Financial Services.
2408 This section is effective until the Internal Revenue Service
2409 supersedes s. 3 of IRS Notice 2008-40 and materially modifies
2410 the allocation process therein.

2411 Section 38. Section 213.0537, Florida Statutes, is created
2412 to read:

2413 213.0537 Electronic notification with affirmative consent.—
2414 (1) Notwithstanding any other provision of law, the
2415 Department of Revenue may send notices electronically, by postal



864620

2416 mail, or both. Electronic transmission may be used only with the
2417 affirmative consent of the taxpayer or its representative.
2418 Documents sent pursuant to this section comply with the same
2419 timing and form requirements as documents sent by postal mail.
2420 If a document sent electronically is returned as undeliverable,
2421 the department must resend the document by postal mail. However,
2422 the original electronic transmission used with the affirmative
2423 consent of the taxpayer or its representative is the official
2424 mailing for purposes of this chapter.

2425 (2) A notice sent electronically will be considered to have
2426 been received by the recipient if the transmission is addressed
2427 to the address provided by the taxpayer or its representative. A
2428 notice sent electronically will be considered received even if
2429 no individual is aware of its receipt. In addition, a notice
2430 sent electronically shall be considered received if the
2431 department does not receive notification that the document was
2432 undeliverable.

2433 (3) For the purposes of this section, the term:

2434 (a) "Affirmative consent" means that the taxpayer or its
2435 representative expressly consented to receive notices
2436 electronically either in response to a clear and conspicuous
2437 request for the taxpayer's or its representative's consent, or
2438 at the taxpayer's or its representative's own initiative.

2439 (b) "Notice" means all communications from the department
2440 to the taxpayer or its representative, including, but not
2441 limited to, billings, notices issued during the course of an
2442 audit, proposed assessments, and final assessments authorized by
2443 this chapter and any other actions constituting final agency
2444 action within the meaning of chapter 120.



2445 Section 39. Paragraph (b) of subsection (1) of section
2446 213.21, Florida Statutes, is amended to read:

2447 213.21 Informal conferences; compromises.—

2448 (1)

2449 (b) The statute of limitations upon the issuance of final
2450 assessments and the period for filing a claim for refund as
2451 required by s. 215.26(2) for any transactions occurring during
2452 the audit period shall be tolled during the period in which the
2453 taxpayer is engaged in a procedure under this section.

2454 Section 40. Effective upon this act becoming a law,
2455 paragraph (a) of subsection (4) of section 220.1105, Florida
2456 Statutes, is amended to read:

2457 220.1105 Tax imposed; automatic refunds and downward
2458 adjustments to tax rates.—

2459 (4) For fiscal years 2018-2019 through 2020-2021, any
2460 amount by which net collections for a fiscal year exceed
2461 adjusted forecasted collections for that fiscal year shall only
2462 be used to provide refunds to corporate income tax payers as
2463 follows:

2464 (a) For purposes of this subsection, the term:

2465 1. "Eligible taxpayer" means:

2466 a. For fiscal year 2018-2019, a taxpayer whose taxable year
2467 begins between April 1, 2017, and March 31, 2018, and whose
2468 final tax liability for such taxable year is greater than zero;

2469 b. For fiscal year 2019-2020, a taxpayer whose taxable year
2470 begins between April 1, 2018, and March 31, 2019, and whose
2471 final tax liability for such taxable year is greater than zero;
2472 or

2473 c. For fiscal year 2020-2021 a taxpayer whose taxable year



864620

2474 begins between April 1, 2019, and March 31, 2020, and whose
2475 final tax liability for such taxable year is greater than zero.

2476 2. "Excess collections" for a fiscal year means the amount
2477 by which net collections for a fiscal year exceeds adjusted
2478 forecasted collections for that fiscal year.

2479 3. "Final tax liability" means the taxpayer's amount of tax
2480 due under this chapter for a taxable year, reported on a return
2481 filed with the department, plus the amount of any credit taken
2482 on such return under s. 220.1875.

2483 4. "Total eligible tax liability" for a fiscal year means
2484 the sum of final tax liabilities of all eligible taxpayers for a
2485 fiscal year as such liabilities are shown on the latest return
2486 filed with the department as of February 1 immediately following
2487 that fiscal year.

2488 5. "Taxpayer refund share" for a fiscal year means an
2489 eligible taxpayer's final tax liability as a percentage of the
2490 total eligible tax liability for that fiscal year.

2491 6. "Taxpayer refund" for a fiscal year means the taxpayer
2492 refund share for a fiscal year multiplied by the excess
2493 collections for a fiscal year.

2494 Section 41. The amendment made by this act to s.
2495 220.1105(4)(a)3., Florida Statutes, is remedial in nature and
2496 applies retroactively.

2497 Section 42. Paragraph (f) of subsection (2) of section
2498 220.1845, Florida Statutes, is amended to read:

2499 220.1845 Contaminated site rehabilitation tax credit.—

2500 (2) AUTHORIZATION FOR TAX CREDIT; LIMITATIONS.—

2501 (f) The total amount of the tax credits which may be
2502 granted under this section is \$18.2 ~~\$18.5~~ million in ~~the 2018-~~



864620

2503 ~~2019~~ fiscal year 2020-2021 and \$10 million each fiscal year
2504 thereafter.

2505 Section 43. Section 220.197, Florida Statutes, is created
2506 to read:

2507 220.197 1031 exchange tax credit.-

2508 (1) As used in this section, the term "NAICS" means those
2509 classifications contained in the North American Industry
2510 Classification System, as published in 2007 by the Office of
2511 Management and Budget, Executive Office of the President.

2512 (2) A taxpayer is eligible for a \$2 million credit against
2513 the tax imposed by this chapter for its 2018 taxable year if:

2514 (a)1. The taxpayer is classified in the NAICS industry code
2515 53211;

2516 2. The taxpayer deferred gains on the sale of personal
2517 property assets for federal income purposes under s. 1031 of the
2518 Internal Revenue Code during its taxable year beginning on or
2519 after August 1, 2016, and before August 1, 2017; and

2520 3. The taxpayer's final tax liability for its taxable year
2521 beginning on or after August 1, 2017, and before August 1, 2018,
2522 before application of the credit authorized by this section, is
2523 greater than \$15 million and is at least 700 percent greater
2524 than its final tax liability for its taxable year beginning on
2525 or after August 1, 2016, and before August 1, 2017; or

2526 (b)1. The taxpayer is classified under NAICS industry code
2527 522220 or 532112;

2528 2. The taxpayer deferred gains on the sale of personal
2529 property assets for federal income purposes under s. 1031 of the
2530 Internal Revenue Code during its taxable year beginning on or
2531 after August 1, 2016, and before August 1, 2017; and



864620

2532 3. The taxpayer's final tax liability for its taxable year
2533 beginning on or after August 1, 2017, and before August 1, 2018,
2534 before application of the credit authorized by this section, was
2535 greater than \$15 million and was at least \$15 million greater
2536 than its final tax liability for its taxable year beginning on
2537 or after August 1, 2016, and before August 1, 2017.

2538 (3) This section operates retroactively to January 1, 2018.

2539 Section 44. Paragraph (b) of subsection (5) and subsections
2540 (8) and (9) of section 288.106, Florida Statutes, are amended to
2541 read:

2542 288.106 Tax refund program for qualified target industry
2543 businesses.—

2544 (5) TAX REFUND AGREEMENT.—

2545 (b) Compliance with the terms and conditions of the
2546 agreement is a condition precedent for the receipt of a tax
2547 refund each year. The failure to comply with the terms and
2548 conditions of the tax refund agreement results in the loss of
2549 eligibility for receipt of all tax refunds previously authorized
2550 under this section and the revocation by the department of the
2551 certification of the business entity as a qualified target
2552 industry business, unless the business is eligible to receive
2553 and elects to accept a prorated refund under paragraph (6) (e) or
2554 the department grants the business an economic recovery
2555 extension.

2556 1. A qualified target industry business may submit a
2557 request to the department for an economic recovery extension.
2558 The request must provide quantitative evidence demonstrating how
2559 negative economic conditions in the business's industry, the
2560 effects of a named hurricane or tropical storm, or specific acts



864620

2561 of terrorism affecting the qualified target industry business
2562 have prevented the business from complying with the terms and
2563 conditions of its tax refund agreement.

2564 2. Upon receipt of a request under subparagraph 1., the
2565 department has 45 days to notify the requesting business, in
2566 writing, whether its extension has been granted or denied. In
2567 determining whether an extension should be granted, the
2568 department shall consider the extent to which negative economic
2569 conditions in the requesting business's industry have occurred
2570 in the state or the effects of a named hurricane or tropical
2571 storm or specific acts of terrorism affecting the qualified
2572 target industry business have prevented the business from
2573 complying with the terms and conditions of its tax refund
2574 agreement. The department shall consider current employment
2575 statistics for this state by industry, including whether the
2576 business's industry had substantial job loss during the prior
2577 year, when determining whether an extension shall be granted.

2578 3. As a condition for receiving a prorated refund under
2579 paragraph (6) (e) or an economic recovery extension under this
2580 paragraph, a qualified target industry business must agree to
2581 renegotiate its tax refund agreement with the department to, at
2582 a minimum, ensure that the terms of the agreement comply with
2583 current law and the department's procedures governing
2584 application for and award of tax refunds. Upon approving the
2585 award of a prorated refund or granting an economic recovery
2586 extension, the department shall renegotiate the tax refund
2587 agreement with the business as required by this subparagraph.
2588 When amending the agreement of a business receiving an economic
2589 recovery extension, the department may extend the duration of



864620

2590 the agreement for a period not to exceed 2 years.

2591 4. A qualified target industry business located in a county
2592 affected by Hurricane Michael, as defined in subsection (8), may
2593 submit a request for an economic recovery extension to the
2594 department in lieu of any tax refund claim scheduled to be
2595 submitted after January 1, 2021 ~~2009~~, but before July 1, 2023
2596 ~~2012~~.

2597 5. A qualified target industry business that receives an
2598 economic recovery extension may not receive a tax refund for the
2599 period covered by the extension.

2600 (8) SPECIAL INCENTIVES.—If the department determines it is
2601 in the best interest of the public for reasons of facilitating
2602 economic development, growth, or new employment opportunities
2603 within a ~~Disproportionally Affected~~ county affected by Hurricane
2604 Michael, the department may, between July 1, 2020 ~~2011~~, and June
2605 30, 2023 ~~2014~~, may waive any or all wage or local financial
2606 support eligibility requirements. If the department elects to
2607 waive wage or financial support eligibility requirements, the
2608 waiver must be stated in writing. and allow A qualified target
2609 industry business that relocates from another state to, or
2610 establishes ~~which relocates all or a portion of its business or~~
2611 expands its existing business in, a ~~to a Disproportionally~~
2612 ~~Affected~~ county affected by Hurricane Michael is eligible to
2613 receive a tax refund payment of up to \$10,000 ~~\$6,000~~ multiplied
2614 by the number of jobs specified in the tax refund agreement
2615 under subparagraph (5) (a)1. over the term of the agreement.
2616 ~~Prior to granting such waiver, the executive director of the~~
2617 ~~department shall file with the Governor a written statement of~~
2618 ~~the conditions and circumstances constituting the reason for the~~



864620

2619 ~~waiver.~~ Such business shall be eligible for the additional tax
2620 refund payments specified in subparagraph (3)(b)4. if it meets
2621 the criteria. As used in this section, the term
2622 "~~Disproportionally Affected county~~ affected by Hurricane
2623 Michael" means Bay County, Calhoun County ~~Escambia County,~~
2624 Franklin County, Gadsden County, Gulf County, Holmes County,
2625 Jackson County, Jefferson County, Leon County, Liberty County,
2626 Okaloosa County, Santa Rosa County, Walton County, or Wakulla
2627 County, Walton County, or Washington County.

2628 ~~(9) EXPIRATION. An applicant may not be certified as~~
2629 ~~qualified under this section after June 30, 2020. A tax refund~~
2630 ~~agreement existing on that date shall continue in effect in~~
2631 ~~accordance with its terms.~~

2632 Section 45. Subsection (8) of section 288.1168, Florida
2633 Statutes, is amended to read:

2634 288.1168 Professional golf hall of fame facility.—

2635 (8) This section is repealed June 30, 2033 ~~2023~~.

2636 Section 46. Paragraph (c) is added to subsection (2) of
2637 section 319.32, Florida Statutes, to read:

2638 319.32 Fees; service charges; disposition.—

2639 (2)

2640 (c) In exercising his or her authority to contract with a
2641 license plate agent, the tax collector shall determine the
2642 additional service charges to be collected by privately owned
2643 license plate agents approved by the tax collector. Additional
2644 service charges must be itemized and disclosed to the person
2645 paying the service charges to the license plate agent. The
2646 license plate agent shall enter into a contract with the tax
2647 collector regarding the disclosure of additional service



864620

2648 charges.

2649 Section 47. Subsection (5) of section 320.03, Florida
2650 Statutes, is amended to read:

2651 320.03 Registration; duties of tax collectors;
2652 International Registration Plan.—

2653 (5) In addition to the fees required under s. 320.08, a fee
2654 of 50 cents shall be charged on every license registration sold
2655 to cover the costs of the Florida Real Time Vehicle Information
2656 System. The fees collected shall be deposited into the Highway
2657 Safety Operating Trust Fund to be used exclusively to fund the
2658 system. The fee may only be used to fund the system equipment,
2659 software, personnel associated with the maintenance and
2660 programming of the system, and networks used in the offices of
2661 the county tax collectors as agents of the department and the
2662 ancillary technology necessary to integrate the system with
2663 other tax collection systems. Other tax collection systems may
2664 include technology systems provided by vendors contracted with
2665 the tax collector for in-person transactions of motor vehicle
2666 and mobile home registration certificates, registration license
2667 plates, and validation stickers and online motor vehicle and
2668 mobile home registration renewals and validation stickers. Upon
2669 a tax collector's request, the department shall provide the tax
2670 collector and its approved vendors with the same data access and
2671 interface functionality that other third parties receive from
2672 the department, including, but not limited to, bulk data for
2673 vehicle registrations and each applicant's current residential
2674 address and electronic mail address collected pursuant to s.
2675 320.95. Such data and functionality shall be used only for
2676 purposes of fulfilling the tax collector's statutory duties



2677 under this chapter and may not be resold or used for any other
2678 purpose. For purposes of this subsection, other tax collection
2679 systems do not include electronic filing systems pursuant to
2680 this section. The department shall administer this program upon
2681 consultation with the Florida Tax Collectors, Inc., to ensure
2682 that each county tax collector's office is technologically
2683 equipped and functional for the operation of the Florida Real
2684 Time Vehicle Information System. The department and each county
2685 tax collector's approved vendor shall enter into a memorandum of
2686 understanding, which includes protection of consumer privacy and
2687 data collection. Each county tax collector and its approved
2688 license plate agents shall enter into a memorandum of
2689 understanding with the department regarding use of the Florida
2690 Real Time Vehicle Information System in accordance with
2691 paragraph (4) (b). Any designated revenue collected to support
2692 functions of the county tax collectors and not used in a given
2693 year must remain exclusively in the trust fund as a carryover to
2694 the following year.

2695 Section 48. Present subsection (3) of section 320.04,
2696 Florida Statutes, is redesignated as subsection (4), and a new
2697 subsection (3) is added to that section, to read:

2698 320.04 Registration service charge.—

2699 (3) In exercising his or her authority to contract with a
2700 license plate agent, the tax collector shall determine the
2701 additional service charges to be collected by privately owned
2702 license plate agents approved by the tax collector. Additional
2703 service charges must be itemized and disclosed to the person
2704 paying the service charges to the license plate agent. The
2705 license plate agent shall enter into a contract with the tax



864620

2706 collector regarding the disclosure of additional service
2707 charges.

2708 Section 49. Subsection (7) of section 328.72, Florida
2709 Statutes, is amended to read:

2710 328.72 Classification; registration; fees and charges;
2711 surcharge; disposition of fees; fines; marine turtle stickers.-

2712 (7) SERVICE FEE.-

2713 (a) In addition to other registration fees, the vessel
2714 owner shall pay the tax collector a \$2.25 service fee for each
2715 registration issued, replaced, or renewed. Except as provided in
2716 subsection (15), all fees, other than the service charge,
2717 collected by a tax collector must be remitted to the department
2718 not later than 7 working days following the last day of the week
2719 in which the money was remitted. Vessels may travel in salt
2720 water or fresh water.

2721 (b) In exercising his or her authority to contract with a
2722 license plate agent, the tax collector shall determine the
2723 additional service charges to be collected by privately owned
2724 license plate agents approved by the tax collector. Additional
2725 service charges must be itemized and disclosed to the person
2726 paying the service charges to the license plate agent. The
2727 license plate agent shall enter into a contract with the tax
2728 collector regarding the disclosure of additional service
2729 charges.

2730 Section 50. Subsection (1) of section 328.73, Florida
2731 Statutes, is amended to read:

2732 328.73 Registration; duties of tax collectors.-

2733 (1) The tax collectors in the counties of the state, as
2734 authorized agents of the department, shall issue registration



864620

2735 certificates and vessel numbers and decals to applicants,
2736 subject to the requirements of law and in accordance with rules
2737 of the department. Other tax collection systems may include
2738 technology systems provided by vendors contracted with the tax
2739 collector for in-person and online vessel registration
2740 certificates and vessel numbers and decals. Upon a tax
2741 collector's request, the department shall provide the tax
2742 collector and its approved vendors with the same data access and
2743 interface functionality that other third parties receive from
2744 the department, including, but not limited to, bulk data for
2745 vessel registrations and each applicant's current residential
2746 address and electronic mail address collected pursuant to s.
2747 328.30. Such data and functionality shall be used only for
2748 purposes of fulfilling the tax collector's statutory duties
2749 under this chapter and may not be resold or used for any other
2750 purpose. The department and each county tax collector's approved
2751 vendor shall enter into a memorandum of understanding, which
2752 includes protection of consumer privacy and data collection.

2753 Section 51. Subsection (4) of section 376.30781, Florida
2754 Statutes, is amended to read:

2755 376.30781 Tax credits for rehabilitation of drycleaning-
2756 solvent-contaminated sites and brownfield sites in designated
2757 brownfield areas; application process; rulemaking authority;
2758 revocation authority.-

2759 (4) The Department of Environmental Protection is
2760 responsible for allocating the tax credits provided for in s.
2761 220.1845, which may not exceed a total of \$18.2 ~~\$18.5~~ million in
2762 tax credits in fiscal year 2020-2021 ~~2018-2019~~ and \$10 million
2763 in tax credits each fiscal year thereafter.



864620

2764 Section 52. Subsection (1) of section 413.4021, Florida
2765 Statutes, is amended to read:

2766 413.4021 Program participant selection; tax collection
2767 enforcement diversion program.—The Department of Revenue, in
2768 coordination with the Florida Association of Centers for
2769 Independent Living and the Florida Prosecuting Attorneys
2770 Association, shall select judicial circuits in which to operate
2771 the program. The association and the state attorneys' offices
2772 shall develop and implement a tax collection enforcement
2773 diversion program, which shall collect revenue due from persons
2774 who have not remitted their collected sales tax. The criteria
2775 for referral to the tax collection enforcement diversion program
2776 shall be determined cooperatively between the state attorneys'
2777 offices and the Department of Revenue.

2778 (1) Notwithstanding s. 212.20, 75 ~~50~~ percent of the
2779 revenues collected from the tax collection enforcement diversion
2780 program shall be deposited into the special reserve account of
2781 the Florida Association of Centers for Independent Living, to be
2782 used to administer the James Patrick Memorial Work Incentive
2783 Personal Attendant Services and Employment Assistance Program
2784 and to contract with the state attorneys participating in the
2785 tax collection enforcement diversion program in an amount of not
2786 more than \$75,000 for each state attorney.

2787 Section 53. Subsections (1), (2), and (5) of section
2788 443.163, Florida Statutes, are amended to read:

2789 443.163 Electronic reporting and remitting of contributions
2790 and reimbursements.—

2791 (1) An employer may file any report and remit any
2792 contributions or reimbursements required under this chapter by



864620

2793 electronic means. The Department of Economic Opportunity or the
2794 state agency providing reemployment assistance tax collection
2795 services shall adopt rules prescribing the format and
2796 instructions necessary for electronically filing reports and
2797 remitting contributions and reimbursements to ensure a full
2798 collection of contributions and reimbursements due. The
2799 acceptable method of transfer, the method, form, and content of
2800 the electronic means, and the method, if any, by which the
2801 employer will be provided with an acknowledgment shall be
2802 prescribed by the department or its tax collection service
2803 provider. However, any employer who employed 10 or more
2804 employees in any quarter during the preceding state fiscal year
2805 must file the Employers Quarterly Reports, including any
2806 corrections, for the current calendar year and remit the
2807 contributions and reimbursements due by electronic means
2808 approved by the tax collection service provider. ~~A person who~~
2809 ~~prepared and reported for 100 or more employers in any quarter~~
2810 ~~during the preceding state fiscal year must file the Employers~~
2811 ~~Quarterly Reports for each calendar quarter in the current~~
2812 ~~calendar year, beginning with reports due for the second~~
2813 ~~calendar quarter of 2003, by electronic means approved by the~~
2814 ~~tax collection service provider.~~

2815 (2) ~~(a)~~ An employer who is required by law to file an
2816 Employers Quarterly Report, including any corrections, by
2817 approved electronic means, but who files the report either
2818 directly or through an agent by a means other than approved
2819 electronic means, is liable for a penalty of \$25 ~~\$50~~ for that
2820 report and \$1 for each employee, not to exceed \$300. This
2821 penalty is in addition to any other penalty provided by this



864620

2822 chapter. However, the penalty does not apply if the tax
2823 collection service provider waives the electronic filing
2824 requirement in advance. An employer who fails to remit
2825 contributions or reimbursements either directly or through an
2826 agent by approved electronic means as required by law is liable
2827 for a penalty of \$25 ~~\$50~~ for each remittance submitted by a
2828 means other than approved electronic means. This penalty is in
2829 addition to any other penalty provided by this chapter.

2830 ~~(b) A person who prepared and reported for 100 or more~~
2831 ~~employers in any quarter during the preceding state fiscal year,~~
2832 ~~but who fails to file an Employers Quarterly Report for each~~
2833 ~~calendar quarter in the current calendar year by approved~~
2834 ~~electronic means, is liable for a penalty of \$50 for that report~~
2835 ~~and \$1 for each employee. This penalty is in addition to any~~
2836 ~~other penalty provided by this chapter. However, the penalty~~
2837 ~~does not apply if the tax collection service provider waives the~~
2838 ~~electronic filing requirement in advance.~~

2839 (5) The tax collection service provider may waive the
2840 penalty imposed by this section if a ~~written~~ request for a
2841 waiver ~~is filed which~~ establishes that imposition would be
2842 inequitable. Examples of inequity include, but are not limited
2843 to, situations where the failure to electronically file was
2844 caused by one of the following factors:

2845 (a) Death or serious illness of the person responsible for
2846 the preparation and filing of the report.

2847 (b) Destruction of the business records by fire or other
2848 casualty.

2849 (c) Unscheduled and unavoidable computer downtime.

2850 Section 54. Subsections (1) and (3) of section 626.932,



864620

2851 Florida Statutes, are amended to read:

2852 626.932 Surplus lines tax.—

2853 (1) The premiums charged for surplus lines coverages are
2854 subject to a premium receipts tax of 4.94 ~~5~~ percent of all gross
2855 premiums charged for such insurance. The surplus lines agent
2856 shall collect from the insured the amount of the tax at the time
2857 of the delivery of the cover note, certificate of insurance,
2858 policy, or other initial confirmation of insurance, in addition
2859 to the full amount of the gross premium charged by the insurer
2860 for the insurance. The surplus lines agent is prohibited from
2861 absorbing such tax or, as an inducement for insurance or for any
2862 other reason, rebating all or any part of such tax or of his or
2863 her commission.

2864 (3) If a surplus lines policy covers risks or exposures
2865 only partially in this state and the state is the home state as
2866 defined in the federal Nonadmitted and Reinsurance Reform Act of
2867 2010 (NRRRA), the tax payable shall be computed on the gross
2868 premium. The surplus lines policy must be taxed in accordance
2869 with subsection (1) and the agent shall report the total premium
2870 for the risk that is located in this state and the total premium
2871 for the risk that is located outside of this state to the
2872 Florida Surplus Lines Service Office in the manner and form
2873 directed by the Florida Surplus Lines Service Office ~~The tax~~
2874 ~~must not exceed the tax rate where the risk or exposure is~~
2875 ~~located.~~

2876 Section 55. Subsection (3) of section 718.111, Florida
2877 Statutes, is amended to read:

2878 718.111 The association.—

2879 (3) POWER TO MANAGE CONDOMINIUM PROPERTY AND TO CONTRACT,



864620

2880 SUE, AND BE SUED; CONFLICT OF INTEREST.—

2881 (a) The association may contract, sue, or be sued with
2882 respect to the exercise or nonexercise of its powers. For these
2883 purposes, the powers of the association include, but are not
2884 limited to, the maintenance, management, and operation of the
2885 condominium property.

2886 (b) After control of the association is obtained by unit
2887 owners other than the developer, the association may:

2888 1. Institute, maintain, settle, or appeal actions or
2889 hearings in its name on behalf of all unit owners concerning
2890 matters of common interest to most or all unit owners,
2891 including, but not limited to, the common elements; the roof and
2892 structural components of a building or other improvements;
2893 mechanical, electrical, and plumbing elements serving an
2894 improvement or a building; representations of the developer
2895 pertaining to any existing or proposed commonly used facilities;

2896 2. ~~Protest and protesting~~ ad valorem taxes on commonly used
2897 facilities and on units; ~~and may~~

2898 3. Defend actions pertaining to ad valorem taxation of
2899 commonly used facilities or units or related to ~~in~~ eminent
2900 domain; or

2901 4. Bring inverse condemnation actions.

2902 (c) If the association has the authority to maintain a
2903 class action, the association may be joined in an action as
2904 representative of that class with reference to litigation and
2905 disputes involving the matters for which the association could
2906 bring a class action.

2907 (d) The association, in its own name or on behalf of some
2908 or all unit owners, may institute, file, protest, maintain, or



864620

2909 defend any administrative challenge, lawsuit, appeal, or other
2910 challenge to ad valorem taxes assessed on units, commonly used
2911 facilities, or common elements. Except as provided in s.
2912 194.181(2)(c)1., the affected association members are not
2913 necessary or indispensable parties to such actions. This
2914 paragraph is intended to clarify existing law and applies to
2915 cases pending on July 1, 2020, and to cases beginning
2916 thereafter.

2917 (e) Nothing herein limits any statutory or common-law right
2918 of any individual unit owner or class of unit owners to bring
2919 any action without participation by the association which may
2920 otherwise be available.

2921 (f) An association may not hire an attorney who represents
2922 the management company of the association.

2923 Section 56. Paragraph (b) of subsection (6) of section
2924 1013.64, Florida Statutes, is amended to read:

2925 1013.64 Funds for comprehensive educational plant needs;
2926 construction cost maximums for school district capital
2927 projects.—Allocations from the Public Education Capital Outlay
2928 and Debt Service Trust Fund to the various boards for capital
2929 outlay projects shall be determined as follows:

2930 (6)

2931 (b)1. A district school board may not use funds from the
2932 following sources: Public Education Capital Outlay and Debt
2933 Service Trust Fund; School District and Community College
2934 District Capital Outlay and Debt Service Trust Fund; Classrooms
2935 First Program funds provided in s. 1013.68; nonvoted 1.5-mill
2936 levy of ad valorem property taxes provided in s. 1011.71(2);
2937 Classrooms for Kids Program funds provided in s. 1013.735;



864620

2938 District Effort Recognition Program funds provided in s.
2939 1013.736; or High Growth District Capital Outlay Assistance
2940 Grant Program funds provided in s. 1013.738 to pay for any
2941 portion of the cost of any new construction of educational plant
2942 space with a total cost per student station, including change
2943 orders, which exceeds:

- 2944 a. \$17,952 for an elementary school;
- 2945 b. \$19,386 for a middle school; or
- 2946 c. \$25,181 for a high school,

2947

2948 (January 2006) as adjusted annually to reflect increases or
2949 decreases in the Consumer Price Index. The department, in
2950 conjunction with the Office of Economic and Demographic
2951 Research, shall review and adjust the cost per student station
2952 limits to reflect actual construction costs by January 1, 2020,
2953 and annually thereafter. The adjusted cost per student station
2954 shall be used by the department for computation of the statewide
2955 average costs per student station for each instructional level
2956 pursuant to paragraph (d). The department shall also collaborate
2957 with the Office of Economic and Demographic Research to select
2958 an industry-recognized construction index to replace the
2959 Consumer Price Index by January 1, 2020, adjusted annually to
2960 reflect changes in the construction index.

2961 2. School districts shall maintain accurate documentation
2962 related to the costs of all new construction of educational
2963 plant space reported to the Department of Education pursuant to
2964 paragraph (d). The Auditor General shall review the
2965 documentation maintained by the school districts and verify
2966 compliance with the limits under this paragraph during its



864620

2967 | scheduled operational audits of the school district.

2968 | 3. Except for educational facilities and sites subject to a
2969 | lease-purchase agreement entered pursuant to s. 1011.71(2)(e) or
2970 | funded solely through local impact fees, in addition to the
2971 | funding sources listed in subparagraph 1., a district school
2972 | board may not use funds from any sources for new construction of
2973 | educational plant space with a total cost per student station,
2974 | including change orders, which equals more than the current
2975 | adjusted amounts provided in sub-subparagraphs 1.a.-c. However,
2976 | if a contract has been executed for architectural and design
2977 | services or for construction management services before July 1,
2978 | 2017, a district school board may use funds from any source for
2979 | the new construction of educational plant space and such funds
2980 | are exempt from the total cost per student station requirements.

2981 | 4. A district school board must not use funds from the
2982 | Public Education Capital Outlay and Debt Service Trust Fund or
2983 | the School District and Community College District Capital
2984 | Outlay and Debt Service Trust Fund for any new construction of
2985 | an ancillary plant that exceeds 70 percent of the average cost
2986 | per square foot of new construction for all schools.

2987 | Section 57. Section 48 of chapter 2018-6, 2018 Laws of
2988 | Florida, is amended to read:

2989 | Section 48. The amendments made by this act to ss. 220.13,
2990 | 220.1875, and 1002.395, Florida Statutes, apply to taxable years
2991 | beginning on or after January 1, 2018. The amendment made by
2992 | this act to s. 1002.395(5)(c), extending the credit carryforward
2993 | period from 5 to 10 years, applies to any credit available to be
2994 | carried forward on or after July 1, 2018.

2995 | Section 58. The amendment made by this act to section 48 of



864620

2996 chapter 2018-6, 2018 Laws of Florida, is remedial and clarifying
2997 in nature and applies retroactively to July 1, 2018.

2998 Section 59. Clothing, school supplies, personal computers,
2999 and personal computer-related accessories; sales tax holiday.-

3000 (1) The tax levied under chapter 212, Florida Statutes, may
3001 not be collected during the period from August 7, 2020, through
3002 August 9, 2020, on the retail sale of:

3003 (a) Clothing, wallets, or bags, including handbags,
3004 backpacks, fanny packs, and diaper bags, but excluding
3005 briefcases, suitcases, and other garment bags, having a sales
3006 price of \$60 or less per item. As used in this paragraph, the
3007 term "clothing" means:

3008 1. Any article of wearing apparel intended to be worn on or
3009 about the human body, excluding watches, watchbands, jewelry,
3010 umbrellas, and handkerchiefs; and

3011 2. All footwear, excluding skis, swim fins, roller blades,
3012 and skates.

3013 (b) School supplies having a sales price of \$15 or less per
3014 item. As used in this paragraph, the term "school supplies"
3015 means pens, pencils, erasers, crayons, notebooks, notebook
3016 filler paper, legal pads, binders, lunch boxes, construction
3017 paper, markers, folders, poster board, composition books, poster
3018 paper, scissors, cellophane tape, glue or paste, rulers,
3019 computer disks, staplers and staples used to secure paper
3020 products, protractors, compasses, and calculators.

3021 (2) The tax levied under chapter 212, Florida Statutes, may
3022 not be collected during the period from August 7, 2020, through
3023 August 9, 2020, on the first \$1,000 of the sales price of
3024 personal computers or personal computer-related accessories



864620

3025 purchased for noncommercial home or personal use. As used in
3026 this subsection, the term:

3027 (a) "Personal computers" includes electronic book readers,
3028 laptops, desktops, handheld devices, tablets, or tower
3029 computers. The term does not include cellular telephones, video
3030 game consoles, digital media receivers, or devices that are not
3031 primarily designed to process data.

3032 (b) "Personal computer-related accessories" includes
3033 keyboards, mice, personal digital assistants, monitors, other
3034 peripheral devices, modems, routers, and nonrecreational
3035 software, regardless of whether the accessories are used in
3036 association with a personal computer base unit. The term does
3037 not include furniture or systems, devices, software, or
3038 peripherals that are designed or intended primarily for
3039 recreational use. The term "monitor" does not include any device
3040 that includes a television tuner.

3041 (3) The tax exemptions provided in this section do not
3042 apply to sales within a theme park or entertainment complex as
3043 defined in s. 509.013(9), Florida Statutes, within a public
3044 lodging establishment as defined in s. 509.013(4), Florida
3045 Statutes, or within an airport as defined in s. 330.27(2),
3046 Florida Statutes.

3047 (4) The tax exemptions provided in this section may apply
3048 at the option of a dealer if less than 5 percent of the dealer's
3049 gross sales of tangible personal property in the prior calendar
3050 year are comprised of items that would be exempt under this
3051 section. If a qualifying dealer chooses not to participate in
3052 the tax holiday, by August 1, 2020, the dealer must notify the
3053 Department of Revenue in writing of its election to collect



864620

3054 sales tax during the holiday and must post a copy of that notice
3055 in a conspicuous location at its place of business.

3056 (5) The Department of Revenue is authorized, and all
3057 conditions are deemed met, to adopt emergency rules pursuant to
3058 s. 120.54(4), Florida Statutes, for the purpose of implementing
3059 this section. Notwithstanding any other provision of law,
3060 emergency rules adopted pursuant to this subsection are
3061 effective for 6 months after adoption and may be renewed during
3062 the pendency of procedures to adopt permanent rules addressing
3063 the subject of the emergency rules.

3064 (6) For the 2019-2020 fiscal year, the sum of \$241,000 in
3065 nonrecurring funds is appropriated from the General Revenue Fund
3066 to the Department of Revenue for the purpose of implementing
3067 this section. Funds remaining unexpended or unencumbered from
3068 this appropriation as of June 30, 2020, shall revert and be
3069 reappropriated for the same purpose in the 2020-2021 fiscal
3070 year.

3071 (7) This section shall take effect upon this act becoming a
3072 law.

3073 Section 60. Disaster preparedness supplies; sales tax
3074 holiday.—

3075 (1) The tax levied under chapter 212, Florida Statutes, may
3076 not be collected during the period from May 29, 2020, through
3077 June 4, 2020, on the sale of:

3078 (a) A portable self-powered light source selling for \$20 or
3079 less.

3080 (b) A portable self-powered radio, two-way radio, or
3081 weather-band radio selling for \$50 or less.

3082 (c) A tarpaulin or other flexible waterproof sheeting



864620

3083 selling for \$50 or less.

3084 (d) An item normally sold as, or generally advertised as, a
3085 ground anchor system or tie-down kit selling for \$50 or less.

3086 (e) A gas or diesel fuel tank selling for \$25 or less.

3087 (f) A package of AA-cell, AAA-cell, C-cell, D-cell, 6-volt,
3088 or 9-volt batteries, excluding automobile and boat batteries,
3089 selling for \$30 or less.

3090 (g) A nonelectric food storage cooler selling for \$30 or
3091 less.

3092 (h) A portable generator used to provide light or
3093 communications or preserve food in the event of a power outage
3094 selling for \$750 or less.

3095 (i) Reusable ice selling for \$10 or less.

3096 (2) The tax exemptions provided in this section do not
3097 apply to sales within a theme park or entertainment complex as
3098 defined in s. 509.013(9), Florida Statutes, within a public
3099 lodging establishment as defined in s. 509.013(4), Florida
3100 Statutes, or within an airport as defined in s. 330.27(2),
3101 Florida Statutes.

3102 (3) The Department of Revenue is authorized, and all
3103 conditions are deemed met, to adopt emergency rules pursuant to
3104 s. 120.54(4), Florida Statutes, to administer this section.

3105 (4) For the 2019-2020 fiscal year, the sum of \$70,000 in
3106 nonrecurring funds is appropriated from the General Revenue Fund
3107 to the Department of Revenue for the purpose of implementing
3108 this section.

3109 (5) This section shall take effect upon this act becoming a
3110 law.

3111 Section 61. Section 211.0252, Florida Statutes, is created



864620

3112 to read:

3113 211.0252 Credit for contributions to eligible charitable
3114 organizations.—Beginning July 1, 2021, there is allowed a credit
3115 of 100 percent of an eligible contribution made to an eligible
3116 charitable organization under s. 402.62 against any tax due
3117 under s. 211.02 or s. 211.025. However, the combined credit
3118 allowed under this section and s. 211.0251 may not exceed 50
3119 percent of the tax due on the return on which the credit is
3120 taken. If the combined credit allowed under this section and s.
3121 211.0251 exceeds 50 percent of the tax due on the return, the
3122 credit must first be taken under s. 211.0251. Any remaining
3123 liability, up to 50 percent of the tax due, shall be taken under
3124 this section. For purposes of the distributions of tax revenue
3125 under s. 211.06, the department shall disregard any tax credits
3126 allowed under this section to ensure that any reduction in tax
3127 revenue received which is attributable to the tax credits
3128 results only in a reduction in distributions to the General
3129 Revenue Fund. The provisions of s. 402.62 apply to the credit
3130 authorized by this section.

3131 Section 62. Section 212.1833, Florida Statutes, is created
3132 to read:

3133 212.1833 Credit for contributions to eligible charitable
3134 organizations.—Beginning July 1, 2021, there is allowed a credit
3135 of 100 percent of an eligible contribution made to an eligible
3136 charitable organization under s. 402.62 against any tax imposed
3137 by the state and due under this chapter from a direct pay
3138 permitholder as a result of the direct pay permit held pursuant
3139 to s. 212.183. For purposes of the dealer's credit granted for
3140 keeping prescribed records, filing timely tax returns, and



864620

3141 properly accounting and remitting taxes under s. 212.12, the
3142 amount of tax due used to calculate the credit shall include any
3143 eligible contribution made to an eligible charitable
3144 organization from a direct pay permitholder. For purposes of the
3145 distributions of tax revenue under s. 212.20, the department
3146 shall disregard any tax credits allowed under this section to
3147 ensure that any reduction in tax revenue received that is
3148 attributable to the tax credits results only in a reduction in
3149 distributions to the General Revenue Fund. The provisions of s.
3150 402.62 apply to the credit authorized by this section. A dealer
3151 who claims a tax credit under this section must file his or her
3152 tax returns and pay his or her taxes by electronic means under
3153 s. 213.755.

3154 Section 63. Subsection (8) of section 220.02, Florida
3155 Statutes, is amended to read:

3156 220.02 Legislative intent.—

3157 (8) It is the intent of the Legislature that credits
3158 against either the corporate income tax or the franchise tax be
3159 applied in the following order: those enumerated in s. 631.828,
3160 those enumerated in s. 220.191, those enumerated in s. 220.181,
3161 those enumerated in s. 220.183, those enumerated in s. 220.182,
3162 those enumerated in s. 220.1895, those enumerated in s. 220.195,
3163 those enumerated in s. 220.184, those enumerated in s. 220.186,
3164 those enumerated in s. 220.1845, those enumerated in s. 220.19,
3165 those enumerated in s. 220.185, those enumerated in s. 220.1875,
3166 those enumerated in s. 220.1876, those enumerated in s. 220.192,
3167 those enumerated in s. 220.193, those enumerated in s. 288.9916,
3168 those enumerated in s. 220.1899, those enumerated in s. 220.194,
3169 and those enumerated in s. 220.196.



3170 Section 64. Paragraph (a) of subsection (1) of section
3171 220.13, Florida Statutes, is amended to read:

3172 220.13 "Adjusted federal income" defined.—

3173 (1) The term "adjusted federal income" means an amount
3174 equal to the taxpayer's taxable income as defined in subsection
3175 (2), or such taxable income of more than one taxpayer as
3176 provided in s. 220.131, for the taxable year, adjusted as
3177 follows:

3178 (a) *Additions*.—There shall be added to such taxable income:

3179 1.a. The amount of any tax upon or measured by income,
3180 excluding taxes based on gross receipts or revenues, paid or
3181 accrued as a liability to the District of Columbia or any state
3182 of the United States which is deductible from gross income in
3183 the computation of taxable income for the taxable year.

3184 b. Notwithstanding sub-subparagraph a., if a credit taken
3185 under s. 220.1875 or s. 220.1876 is added to taxable income in a
3186 previous taxable year under subparagraph 11. and is taken as a
3187 deduction for federal tax purposes in the current taxable year,
3188 the amount of the deduction allowed shall not be added to
3189 taxable income in the current year. The exception in this sub-
3190 subparagraph is intended to ensure that the credit under s.
3191 220.1875 or s. 220.1876 is added in the applicable taxable year
3192 and does not result in a duplicate addition in a subsequent
3193 year.

3194 2. The amount of interest which is excluded from taxable
3195 income under s. 103(a) of the Internal Revenue Code or any other
3196 federal law, less the associated expenses disallowed in the
3197 computation of taxable income under s. 265 of the Internal
3198 Revenue Code or any other law, excluding 60 percent of any



864620

3199 amounts included in alternative minimum taxable income, as
3200 defined in s. 55(b)(2) of the Internal Revenue Code, if the
3201 taxpayer pays tax under s. 220.11(3).

3202 3. In the case of a regulated investment company or real
3203 estate investment trust, an amount equal to the excess of the
3204 net long-term capital gain for the taxable year over the amount
3205 of the capital gain dividends attributable to the taxable year.

3206 4. That portion of the wages or salaries paid or incurred
3207 for the taxable year which is equal to the amount of the credit
3208 allowable for the taxable year under s. 220.181. This
3209 subparagraph shall expire on the date specified in s. 290.016
3210 for the expiration of the Florida Enterprise Zone Act.

3211 5. That portion of the ad valorem school taxes paid or
3212 incurred for the taxable year which is equal to the amount of
3213 the credit allowable for the taxable year under s. 220.182. This
3214 subparagraph shall expire on the date specified in s. 290.016
3215 for the expiration of the Florida Enterprise Zone Act.

3216 6. The amount taken as a credit under s. 220.195 which is
3217 deductible from gross income in the computation of taxable
3218 income for the taxable year.

3219 7. That portion of assessments to fund a guaranty
3220 association incurred for the taxable year which is equal to the
3221 amount of the credit allowable for the taxable year.

3222 8. In the case of a nonprofit corporation which holds a
3223 pari-mutuel permit and which is exempt from federal income tax
3224 as a farmers' cooperative, an amount equal to the excess of the
3225 gross income attributable to the pari-mutuel operations over the
3226 attributable expenses for the taxable year.

3227 9. The amount taken as a credit for the taxable year under



864620

3228 s. 220.1895.

3229 10. Up to nine percent of the eligible basis of any
3230 designated project which is equal to the credit allowable for
3231 the taxable year under s. 220.185.

3232 11. Any ~~The~~ amount taken as a credit for the taxable year
3233 under s. 220.1875 or s. 220.1876. The addition in this
3234 subparagraph is intended to ensure that the same amount is not
3235 allowed for the tax purposes of this state as both a deduction
3236 from income and a credit against the tax. This addition is not
3237 intended to result in adding the same expense back to income
3238 more than once.

3239 12. The amount taken as a credit for the taxable year under
3240 s. 220.192.

3241 13. The amount taken as a credit for the taxable year under
3242 s. 220.193.

3243 14. Any portion of a qualified investment, as defined in s.
3244 288.9913, which is claimed as a deduction by the taxpayer and
3245 taken as a credit against income tax pursuant to s. 288.9916.

3246 15. The costs to acquire a tax credit pursuant to s.
3247 288.1254(5) that are deducted from or otherwise reduce federal
3248 taxable income for the taxable year.

3249 16. The amount taken as a credit for the taxable year
3250 pursuant to s. 220.194.

3251 17. The amount taken as a credit for the taxable year under
3252 s. 220.196. The addition in this subparagraph is intended to
3253 ensure that the same amount is not allowed for the tax purposes
3254 of this state as both a deduction from income and a credit
3255 against the tax. The addition is not intended to result in
3256 adding the same expense back to income more than once.



3257 Section 65. Subsection (2) of section 220.186, Florida
3258 Statutes, is amended to read:

3259 220.186 Credit for Florida alternative minimum tax.—

3260 (2) The credit pursuant to this section shall be the amount
3261 of the excess, if any, of the tax paid based upon taxable income
3262 determined pursuant to s. 220.13(2)(k) over the amount of tax
3263 which would have been due based upon taxable income without
3264 application of s. 220.13(2)(k), before application of this
3265 credit without application of any credit under s. 220.1875 or s.
3266 220.1876.

3267 Section 66. Section 220.1876, Florida Statutes, is created
3268 to read:

3269 220.1876 Credit for contributions to eligible charitable
3270 organizations.—

3271 (1) Beginning January 1, 2021, there is allowed a credit of
3272 100 percent of an eligible contribution made to an eligible
3273 charitable organization under s. 402.62 against any tax due for
3274 a taxable year under this chapter after the application of any
3275 other allowable credits by the taxpayer. An eligible
3276 contribution must be made to an eligible charitable organization
3277 on or before the date the taxpayer is required to file a return
3278 pursuant to s. 220.222. The credit granted by this section shall
3279 be reduced by the difference between the amount of federal
3280 corporate income tax, taking into account the credit granted by
3281 this section, and the amount of federal corporate income tax
3282 without application of the credit granted by this section.

3283 (2) A taxpayer who files a Florida consolidated return as a
3284 member of an affiliated group pursuant to s. 220.131(1) may be
3285 allowed the credit on a consolidated return basis; however, the



864620

3286 total credit taken by the affiliated group is subject to the
3287 limitation established under subsection (1).

3288 (3) The provisions of s. 402.62 apply to the credit
3289 authorized by this section.

3290 (4) If a taxpayer applies and is approved for a credit
3291 under s. 402.62 after timely requesting an extension to file
3292 under s. 220.222(2):

3293 (a) The credit does not reduce the amount of tax due for
3294 purposes of the department's determination as to whether the
3295 taxpayer was in compliance with the requirement to pay tentative
3296 taxes under ss. 220.222 and 220.32.

3297 (b) The taxpayer's noncompliance with the requirement to
3298 pay tentative taxes shall result in the revocation and
3299 rescindment of any such credit.

3300 (c) The taxpayer shall be assessed for any taxes,
3301 penalties, or interest due from the taxpayer's noncompliance
3302 with the requirement to pay tentative taxes.

3303 Section 67. Section 402.62, Florida Statutes, is created to
3304 read:

3305 402.62 Children's Promise Tax Credit.—

3306 (1) DEFINITIONS.—As used in this section, the term:

3307 (a) "Annual tax credit amount" means, for any state fiscal
3308 year, the sum of the amount of tax credits approved under
3309 paragraph (5) (b), including tax credits to be taken under s.
3310 211.0252, s. 212.1833, s. 220.1876, s. 561.1212, or s.
3311 624.51056, which are approved for taxpayers whose taxable years
3312 begin on or after January 1 of the calendar year preceding the
3313 start of the applicable state fiscal year.

3314 (b) "Division" means the Division of Alcoholic Beverages



864620

3315 and Tobacco of the Department of Business and Professional
3316 Regulation.

3317 (c) "Eligible charitable organization" means an
3318 organization designated by the Department of Children and
3319 Families to be eligible to receive funding under this section.

3320 (d) "Eligible contribution" means a monetary contribution
3321 from a taxpayer, subject to the restrictions provided in this
3322 section, to an eligible charitable organization. The taxpayer
3323 making the contribution may not designate a specific child
3324 assisted by the eligible charitable organization as the
3325 beneficiary of the contribution.

3326 (e) "Tax credit cap amount" means the maximum annual tax
3327 credit amount that the Department of Revenue may approve for a
3328 state fiscal year.

3329 (2) CHILDREN'S PROMISE TAX CREDITS; ELIGIBILITY.—

3330 (a) The Department of Children and Families shall designate
3331 as an eligible charitable organization an organization that:

3332 1. Is exempt from federal income taxation under s.
3333 501(c)(3) of the Internal Revenue Code.

3334 2. Is a Florida entity formed under chapter 605, chapter
3335 607, or chapter 617 and whose principal office is located in
3336 this state.

3337 3. Provides services to:

3338 a. Prevent child abuse, neglect, abandonment, or
3339 exploitation;

3340 b. Enhance the safety, permanency, or well-being of
3341 children with child welfare involvement;

3342 c. Assist families with children who have a chronic illness
3343 or physical, intellectual, developmental, or emotional



864620

3344 disability; or

3345 d. Provide workforce development services to families of
3346 children eligible for a federal free or reduced-price meals
3347 program.

3348 4. Has a contract or written referral agreement with, or
3349 reference from, the department, a community-based care lead
3350 agency as defined in s. 409.986, a managing entity as defined in
3351 s. 394.9082, or the Agency for Persons with Disabilities for
3352 services specified in subparagraph 3.

3353 5. Provides to the department accurate information
3354 including, at a minimum, a description of the services provided
3355 by the organization that are eligible for funding under this
3356 section; the number of individuals served through those services
3357 during the last calendar year in total and the number served
3358 during the last calendar year using funding under this section;
3359 basic financial information regarding the organization and
3360 services eligible for funding under this section; outcomes for
3361 such services; and contact information for the organization.

3362 6. Annually submits a statement signed by a current officer
3363 of the organization, under penalty of perjury, that the
3364 organization meets all criteria to qualify as an eligible
3365 charitable organization, has fulfilled responsibilities under
3366 this section for the previous fiscal year if the organization
3367 received any funding through this credit during the previous
3368 year, and intends to fulfill its responsibilities during the
3369 upcoming year.

3370 7. Provides any documentation requested by the department
3371 to verify eligibility as an eligible charitable organization or
3372 compliance with this section.



864620

3373 (b) The department may not designate as an eligible
3374 charitable organization an organization that:
3375 1. Provides abortions, pays for or provides coverage for
3376 abortions, or financially supports any other entity that
3377 provides, pays for, or provides coverage for abortions; or
3378 2. Has received more than 50 percent of its total annual
3379 revenue from the department or the Agency for Persons with
3380 Disabilities, either directly or via a contractor of the
3381 department or agency, in the prior fiscal year.
3382 (3) RESPONSIBILITIES OF ELIGIBLE CHARITABLE ORGANIZATIONS.—
3383 An eligible charitable organization that receives a contribution
3384 under this section must:
3385 (a) Conduct background screenings on all volunteers and
3386 staff working directly with children in any program funded under
3387 this section. The background screening shall use level 2
3388 screening standards pursuant to s. 435.04. The department shall
3389 specify requirements for background screening in rule.
3390 (b) Expend 100 percent of any contributions received under
3391 this section for direct services to state residents for the
3392 purposes specified in subparagraph (2) (a)3.
3393 (c) Annually submit to the department:
3394 1. An audit of the eligible charitable organization
3395 conducted by an independent certified public accountant in
3396 accordance with auditing standards generally accepted in the
3397 United States, government auditing standards, and rules adopted
3398 by the Auditor General. The audit report must include a report
3399 on financial statements presented in accordance with generally
3400 accepted accounting principles. The audit report must be
3401 provided to the department within 180 days after completion of



864620

3402 the eligible charitable organization's fiscal year.

3403 2. A copy of the eligible charitable organization's most
3404 recent federal Internal Revenue Service Return of Organization
3405 Exempt from Income Tax form (Form 990).

3406 (d) Notify the department within 5 business days after the
3407 eligible charitable organization ceases to meet eligibility
3408 requirements or fails to fulfill its responsibilities under this
3409 section.

3410 (e) Upon receipt of a contribution, the eligible charitable
3411 organization shall provide the taxpayer that made the
3412 contribution with a certificate of contribution. A certificate
3413 of contribution must include the taxpayer's name and, if
3414 available, federal employer identification number, the amount
3415 contributed, the date of contribution, and the name of the
3416 eligible charitable organization.

3417 (4) RESPONSIBILITIES OF THE DEPARTMENT.—The department
3418 shall:

3419 (a) Annually redesignate eligible charitable organizations
3420 that have complied with all requirements of this section.

3421 (b) Remove the designation of organizations that fail to
3422 meet all requirements of this section. An organization that has
3423 had its designation removed by the department may reapply for
3424 designation as an eligible charitable organization, and the
3425 department shall redesignate such organization if it meets the
3426 requirements of this section and demonstrates through its
3427 application that all factors leading to its previous failure to
3428 meet requirements have been sufficiently addressed.

3429 (c) Publish information about the tax credit program and
3430 eligible charitable organizations on a department website. The



864620

3431 website shall, at a minimum, provide:

3432 1. The requirements and process for becoming designated or
3433 redesignated as an eligible charitable organization.

3434 2. A list of the eligible charitable organizations that are
3435 currently designated by the department and the information
3436 provided under subparagraph (2) (a)5. regarding each eligible
3437 charitable organization.

3438 3. The process for a taxpayer to select an eligible
3439 charitable organization as the recipient of funding through a
3440 tax credit.

3441 (d) Compel the return of funds that are provided to an
3442 eligible charitable organization that fails to comply with the
3443 requirements of this section. Eligible charitable organizations
3444 that are subject to return of funds are ineligible to receive
3445 funding under this section for a period 10 years after final
3446 agency action to compel the return of funding.

3447 (5) CHILDREN'S PROMISE TAX CREDITS; APPLICATIONS,
3448 TRANSFERS, AND LIMITATIONS.-

3449 (a) The tax credit cap amount is \$5 million in each state
3450 fiscal year.

3451 (b) Beginning October 1, 2020, a taxpayer may submit an
3452 application to the Department of Revenue for a tax credit or
3453 credits to be taken under one or more of s. 211.0252, s.
3454 212.1833, s. 220.1876, s. 561.1212, or s. 624.51056.

3455 1. The taxpayer shall specify in the application each tax
3456 for which the taxpayer requests a credit and the applicable
3457 taxable year for a credit under s. 220.1876 or s. 624.51056 or
3458 the applicable state fiscal year for a credit under s. 211.0252,
3459 s. 212.1833, or s. 561.1212. For purposes of s. 220.1876, a



864620

3460 taxpayer may apply for a credit to be used for a prior taxable
3461 year before the date the taxpayer is required to file a return
3462 for that year pursuant to s. 220.222. For purposes of s.
3463 624.51056, a taxpayer may apply for a credit to be used for a
3464 prior taxable year before the date the taxpayer is required to
3465 file a return for that prior taxable year pursuant to ss.
3466 624.509 and 624.5092. The application must specify the eligible
3467 charitable organization to which the proposed contribution will
3468 be made. The Department of Revenue shall approve tax credits on
3469 a first-come, first-served basis and must obtain the division's
3470 approval before approving a tax credit under s. 561.1212.

3471 2. Within 10 days after approving or denying an
3472 application, the Department of Revenue shall provide a copy of
3473 its approval or denial letter to the eligible charitable
3474 organization specified by the taxpayer in the application.

3475 (c) If a tax credit approved under paragraph (b) is not
3476 fully used within the specified state fiscal year for credits
3477 under s. 211.0252, s. 212.1833, or s. 561.1212 or against taxes
3478 due for the specified taxable year for credits under s. 220.1876
3479 or s. 624.51056 because of insufficient tax liability on the
3480 part of the taxpayer, the unused amount shall be carried forward
3481 for a period not to exceed 10 years. For purposes of s.
3482 220.1876, a credit carried forward may be used in a subsequent
3483 year after applying the other credits and unused carryovers in
3484 the order provided in s. 220.02(8).

3485 (d) A taxpayer may not convey, transfer, or assign an
3486 approved tax credit or a carryforward tax credit to another
3487 entity unless all of the assets of the taxpayer are conveyed,
3488 assigned, or transferred in the same transaction. However, a tax



864620

3489 credit under s. 211.0252, s. 212.1833, s. 220.1876, s. 561.1212,
3490 or s. 624.51056 may be conveyed, transferred, or assigned
3491 between members of an affiliated group of corporations if the
3492 type of tax credit under s. 211.0252, s. 212.1833, s. 220.1876,
3493 s. 561.1212, or s. 624.51056 remains the same. A taxpayer shall
3494 notify the Department of Revenue of its intent to convey,
3495 transfer, or assign a tax credit to another member within an
3496 affiliated group of corporations. The amount conveyed,
3497 transferred, or assigned is available to another member of the
3498 affiliated group of corporations upon approval by the Department
3499 of Revenue. The Department of Revenue shall obtain the
3500 division's approval before approving a conveyance, transfer, or
3501 assignment of a tax credit under s. 561.1212.

3502 (e) Within any state fiscal year, a taxpayer may rescind
3503 all or part of a tax credit approved under paragraph (b). The
3504 amount rescinded shall become available for that state fiscal
3505 year to another eligible taxpayer as approved by the Department
3506 of Revenue if the taxpayer receives notice from the Department
3507 of Revenue that the rescindment has been accepted by the
3508 Department of Revenue. The Department of Revenue must obtain the
3509 division's approval before accepting the rescindment of a tax
3510 credit under s. 561.1212. Any amount rescinded under this
3511 paragraph shall become available to an eligible taxpayer on a
3512 first-come, first-served basis based on tax credit applications
3513 received after the date the rescindment is accepted by the
3514 Department of Revenue.

3515 (f) Within 10 days after approving or denying the
3516 conveyance, transfer, or assignment of a tax credit under
3517 paragraph (d), or the rescindment of a tax credit under



864620

3518 paragraph (e), the Department of Revenue shall provide a copy of
3519 its approval or denial letter to the eligible charitable
3520 organization specified by the taxpayer. The Department of
3521 Revenue shall also include the eligible charitable organization
3522 specified by the taxpayer on all letters or correspondence of
3523 acknowledgment for tax credits under s. 212.1833.

3524 (g) For purposes of calculating the underpayment of
3525 estimated corporate income taxes under s. 220.34 and tax
3526 installment payments for taxes on insurance premiums or
3527 assessments under s. 624.5092, the final amount due is the
3528 amount after credits earned under s. 220.1876 or s. 624.51056
3529 for contributions to eligible charitable organizations are
3530 deducted.

3531 1. For purposes of determining if a penalty or interest
3532 under s. 220.34(2)(d)1. shall be imposed for underpayment of
3533 estimated corporate income tax, a taxpayer may, after earning a
3534 credit under s. 220.1876, reduce any estimated payment in that
3535 taxable year by the amount of the credit.

3536 2. For purposes of determining if a penalty under s.
3537 624.5092 shall be imposed, an insurer, after earning a credit
3538 under s. 624.51056 for a taxable year, may reduce any
3539 installment payment for such taxable year of 27 percent of the
3540 amount of the net tax due as reported on the return for the
3541 preceding year under s. 624.5092(2)(b) by the amount of the
3542 credit.

3543 (6) PRESERVATION OF CREDIT.—If any provision or portion of
3544 this section, s. 211.0252, s. 212.1833, s. 220.1876, s.
3545 561.1212, or s. 624.51056 or the application thereof to any
3546 person or circumstance is held unconstitutional by any court or



864620

3547 is otherwise declared invalid, the unconstitutionality or
3548 invalidity shall not affect any credit earned under s. 211.0252,
3549 s. 212.1833, s. 220.1876, s. 561.1212, or s. 624.51056 by any
3550 taxpayer with respect to any contribution paid to an eligible
3551 charitable organization before the date of a determination of
3552 unconstitutionality or invalidity. The credit shall be allowed
3553 at such time and in such a manner as if a determination of
3554 unconstitutionality or invalidity had not been made, provided
3555 that nothing in this subsection by itself or in combination with
3556 any other provision of law shall result in the allowance of any
3557 credit to any taxpayer in excess of one dollar of credit for
3558 each dollar paid to an eligible charitable organization.

3559 (7) ADMINISTRATION; RULES.—

3560 (a) The Department of Revenue, the division, and the
3561 department may develop a cooperative agreement to assist in the
3562 administration of this section, as needed.

3563 (b) The Department of Revenue may adopt rules necessary to
3564 administer this section and ss. 211.0252, 212.1833, 220.1876,
3565 561.1212, and 624.51056, including rules establishing
3566 application forms, procedures governing the approval of tax
3567 credits and carryforward tax credits under subsection (5), and
3568 procedures to be followed by taxpayers when claiming approved
3569 tax credits on their returns.

3570 (c) The division may adopt rules necessary to administer
3571 its responsibilities under this section and s. 561.1212.

3572 (d) The department may adopt rules necessary to administer
3573 this section, including, but not limited to, rules establishing
3574 application forms for organizations seeking designation as
3575 eligible charitable organizations under this act.



864620

3576 (e) Notwithstanding any provision of s. 213.053 to the
3577 contrary, sharing information with the division related to this
3578 tax credit is considered the conduct of the Department of
3579 Revenue's official duties as contemplated in s. 213.053(8)(c),
3580 and the Department of Revenue and the division are specifically
3581 authorized to share information as needed to administer this
3582 program.

3583 Section 68. Section 561.1212, Florida Statutes, is created
3584 to read:

3585 561.1212 Credit for contributions to eligible charitable
3586 organizations.—Beginning January 1, 2021, there is allowed a
3587 credit of 100 percent of an eligible contribution made to an
3588 eligible charitable organization under s. 402.62 against any tax
3589 due under s. 563.05, s. 564.06, or s. 565.12, except excise
3590 taxes imposed on wine produced by manufacturers in this state
3591 from products grown in this state. However, a credit allowed
3592 under this section may not exceed 90 percent of the tax due on
3593 the return on which the credit is taken. For purposes of the
3594 distributions of tax revenue under ss. 561.121 and 564.06(10),
3595 the division shall disregard any tax credits allowed under this
3596 section to ensure that any reduction in tax revenue received
3597 that is attributable to the tax credits results only in a
3598 reduction in distributions to the General Revenue Fund. The
3599 provisions of s. 402.62 apply to the credit authorized by this
3600 section.

3601 Section 69. Section 624.51056, Florida Statutes, is created
3602 to read:

3603 624.51056 Credit for contributions to eligible charitable
3604 organizations.—



864620

3605 (1) Beginning January 1, 2021, there is allowed a credit of
3606 100 percent of an eligible contribution made to an eligible
3607 charitable organization under s. 402.62 against any tax due for
3608 a taxable year under s. 624.509(1) after deducting from such tax
3609 deductions for assessments made pursuant to s. 440.51; credits
3610 for taxes paid under ss. 175.101 and 185.08; credits for income
3611 taxes paid under chapter 220; and the credit allowed under s.
3612 624.509(5), as such credit is limited by s. 624.509(6). An
3613 eligible contribution must be made to an eligible charitable
3614 organization on or before the date the taxpayer is required to
3615 file a return pursuant to ss. 624.509 and 624.5092. An insurer
3616 claiming a credit against premium tax liability under this
3617 section shall not be required to pay any additional retaliatory
3618 tax levied under s. 624.5091 as a result of claiming such
3619 credit. Section 624.5091 does not limit such credit in any
3620 manner.

3621 (2) Section 402.62 applies to the credit authorized by this
3622 section.

3623 Section 70. The Department of Revenue is authorized, and
3624 all conditions are deemed met, to adopt emergency rules under s.
3625 120.54(4), Florida Statutes, for the purpose of implementing
3626 provisions related to the Children's Promise Tax Credit created
3627 in this act. Notwithstanding any other provision of law,
3628 emergency rules adopted under this section are effective for 6
3629 months after adoption and may be renewed during the pendency of
3630 procedures to adopt permanent rules addressing the subject of
3631 the emergency rules.

3632 Section 71. For the 2020-2021 fiscal year, the sum of
3633 \$208,000 in nonrecurring funds is appropriated from the General



864620

3634 Revenue Fund to the Department of Revenue for the purpose of
3635 implementing the provisions related to the Children's Promise
3636 Tax Credit created in this act.

3637 Section 72. The Florida Institute for Child Welfare shall
3638 analyze the use of funding provided by the tax credit authorized
3639 under s. 402.62 and submit a report to the Governor, the
3640 President of the Senate, and the Speaker of the House of
3641 Representatives by October 31, 2024. The report shall, at a
3642 minimum, include the total funding amount and categorize the
3643 funding by type of program, describe the programs that were
3644 funded, and assess the outcomes that were achieved using the
3645 funding.

3646 Section 73. For the 2020-2021 fiscal year, the sum of
3647 \$72,500 in nonrecurring funds is appropriated from the General
3648 Revenue Fund to the Department of Revenue to implement the
3649 amendments to s. 212.031, Florida Statutes, made by this act.

3650 Section 74. The Division of Law Revision is directed to
3651 replace the phrase "the effective date of this act" wherever it
3652 occurs in this act with the date this act becomes a law.

3653 Section 75. (1) The Department of Revenue is authorized,
3654 and all conditions are deemed met, to adopt emergency rules
3655 pursuant to s. 120.54(4), Florida Statutes, for the purpose of
3656 implementing the changes made by this act to ss. 206.05,
3657 206.8741, 206.90, 212.05, 212.134, 212.181, 213.21, and
3658 220.1105, Florida Statutes. Notwithstanding any other provision
3659 of law, emergency rules adopted pursuant to this subsection are
3660 effective for 6 months after adoption and may be renewed during
3661 the pendency of procedures to adopt permanent rules addressing
3662 the subject of the emergency rules.



3663 (2) This section shall take effect upon this act becoming a
3664 law.

3665 Section 76. Except as otherwise expressly provided in this
3666 act, and except for this section, which shall take effect upon
3667 this act becoming a law, this act shall take effect July 1,
3668 2020.

3669
3670 ===== T I T L E A M E N D M E N T =====

3671 And the title is amended as follows:

3672 Delete everything before the enacting clause
3673 and insert:

3674 A bill to be entitled
3675 An act relating to taxation; amending s. 125.0104,
3676 F.S.; authorizing certain counties imposing the
3677 tourist development tax to use the revenues for
3678 certain parks or trails; authorizing such counties to
3679 use such revenues to defray the cost of water quality
3680 improvement projects if certain conditions are met;
3681 providing for expiration; increasing a population
3682 limit on counties that may use revenues for certain
3683 additional uses; revising authorized uses of tourist
3684 development tax revenues for a specified county;
3685 requiring that certain revenues be distributed in a
3686 specified manner in such county; amending s. 189.033,
3687 F.S.; defining the term "disproportionally affected
3688 county"; conforming a provision to changes made by the
3689 act; amending s. 192.001, F.S.; revising the
3690 definition of the term "inventory" for property tax
3691 purposes; defining the terms "heavy equipment rental



864620

3692 dealer" and "short-term rental"; revising the
3693 definition of the term "tangible personal property" to
3694 specify the conditions under which certain
3695 construction work constructed or installed by certain
3696 electric utilities is deemed substantially completed;
3697 creating s. 193.019, F.S.; defining the terms
3698 "department" and "hospital"; requiring county property
3699 appraisers to annually calculate and submit to the
3700 Department of Revenue the valuation of certain
3701 property tax exemptions granted to property owned by
3702 hospitals; requiring hospitals to submit certain
3703 information to the department within a certain
3704 timeframe; specifying requirements for the department;
3705 requiring the department to adopt a form by rule;
3706 creating s. 193.1557, F.S.; extending the timeframe
3707 within which certain changes to property damaged or
3708 destroyed by Hurricane Michael must commence to
3709 prevent the assessed value of the property from
3710 increasing; providing applicability; providing for
3711 future repeal; amending s. 194.011, F.S.; revising
3712 requirements for certain community associations in
3713 providing notice to unit owners of an intent to
3714 petition the value adjustment board; decreasing the
3715 minimum period for a unit owner to elect to opt out of
3716 a petition; authorizing such community associations to
3717 represent, prosecute on behalf of, and defend their
3718 unit owners in certain proceedings; making clarifying
3719 changes; providing construction and applicability;
3720 amending s. 194.035, F.S.; specifying circumstances



864620

3721 under which a special magistrate's appraisal may not
3722 be submitted as evidence to a value adjustment board;
3723 amending s. 194.181, F.S.; revising and specifying
3724 parties to a tax suit involving condominium
3725 associations or cooperative associations; specifying
3726 requirements for such associations in notifying and
3727 advising unit owners relating to certain proceedings;
3728 providing construction; amending s. 195.073, F.S.;
3729 revising the property classifications for certain
3730 multifamily housing and commercial and industrial
3731 properties; amending s. 195.096, F.S.; revising
3732 requirements for the Department of Revenue's review
3733 and publication of findings of county assessment
3734 rolls; amending s. 196.173, F.S.; revising the
3735 military operations that qualify certain
3736 servicemembers for an additional ad valorem tax
3737 exemption; providing applicability; revising the
3738 deadlines for applying for additional ad valorem tax
3739 exemptions for certain servicemembers for a specified
3740 tax year; authorizing a property appraiser to grant an
3741 exemption for an untimely filed application if certain
3742 conditions are met; providing procedures for an
3743 applicant to file a petition with the value adjustment
3744 board if an application is denied; providing
3745 applicability; amending s. 196.1978, F.S.; providing
3746 applicability of the affordable housing property tax
3747 exemption to vacant units if certain conditions are
3748 met; providing retroactive operation; providing
3749 legislative intent relating to ownership of exempt



864620

3750 property by certain limited liability companies;
3751 providing applicability of the tax exemption, under
3752 certain circumstances, to certain units occupied by
3753 natural persons or families whose income no longer
3754 meets income limits; exempting, rather than providing
3755 a discount, from ad valorem taxation for certain
3756 multifamily project property; conforming provisions to
3757 changes made by the act; amending s. 196.198, F.S.;
3758 exempting certain property owned by a house of public
3759 worship and used by an educational institution from ad
3760 valorem taxes; providing construction and
3761 applicability; exempting land, buildings, and real
3762 property improvements used exclusively for educational
3763 purposes from ad valorem taxes if certain criteria are
3764 met; providing that the educational institution shall
3765 receive the full benefit of the exemption; requiring
3766 the property owner to make certain disclosures to the
3767 educational institution; amending s. 200.065, F.S.;
3768 authorizing a property appraiser in a county for which
3769 the Governor has declared a state of emergency to post
3770 notices of proposed property taxes on its website if
3771 mailing the notice is not possible; providing for an
3772 extension of sending the notice during such state of
3773 emergency; specifying a duty of the property
3774 appraiser; specifying hearing advertisement
3775 requirements for multicounty taxing authorities under
3776 certain circumstances; specifying procedures and
3777 requirements for taxing authorities, counties, and
3778 school districts for hearings and notices in the event



864620

3779 of a state of emergency; amending s. 200.069, F.S.;

3780 specifying a limitation on information that property

3781 appraisers may include in the notice of ad valorem

3782 taxes and non-ad valorem assessments; amending s.

3783 202.12, F.S.; reducing the tax rates applied to the

3784 sale of communications services and the retail sale of

3785 direct-to-home satellite services; amending ss.

3786 202.12001 and 203.001, F.S.; conforming provisions to

3787 changes made by the act; amending s. 206.05, F.S.;

3788 increasing the maximum bond the department may require

3789 from a terminal supplier, importer, exporter, or

3790 wholesaler of motor fuel; amending s. 206.8741, F.S.;

3791 revising a penalty for failure to provide or post a

3792 notice relating to dyed diesel fuel; amending s.

3793 206.90, F.S.; increasing the maximum bond the

3794 department may require from a terminal supplier,

3795 importer, exporter, or wholesaler of diesel fuel;

3796 amending s. 212.0305, F.S.; revising authorized uses

3797 of, and distribution requirements for, charter county

3798 convention development tax revenues for a specified

3799 county; providing restrictions on the use of funds;

3800 amending s. 212.0306, F.S.; providing a name for a

3801 certain local option food and beverage tax in a

3802 specified county; revising authorized uses of the

3803 proceeds of the tax; prohibiting certain interlocal

3804 agreements and contracts from being renewed or

3805 extended; specifying requirements for the distribution

3806 of certain proceeds; amending s. 212.031, F.S.;

3807 reducing the tax levied on rental or license fees



864620

3808 charged for the use of real property; amending s.
3809 212.04, F.S.; exempting Formula 1 Grand Prix
3810 admissions from the admissions tax; amending s.
3811 212.05, F.S.; revising timeframes for certain
3812 documentation to be provided to the department for the
3813 purposes of a sales tax exemption for the sale of
3814 certain boats and aircraft; specifying the applicable
3815 sales tax rate on the sale of a new mobile home;
3816 defining the term "new mobile home"; amending s.
3817 212.055, F.S.; providing that any charter county and
3818 regional transportation system surtax for a specified
3819 county expires on a specified date; specifying
3820 requirements for approval of any new levy of the
3821 surtax after that date; specifying a limitation on the
3822 duration of surtaxes levied pursuant to a referendum
3823 held on or after a certain date; requiring that
3824 resolutions to approve a school capital outlay surtax
3825 include a statement relating to the sharing of
3826 revenues with eligible charter schools in a specified
3827 manner; specifying authorized uses of surtax revenues
3828 shared with charter schools; providing an accounting
3829 requirement for charter schools; specifying the
3830 eligibility of charter schools; requiring that
3831 unencumbered funds revert to the sponsor under certain
3832 circumstances; providing applicability; creating s.
3833 212.134, F.S.; specifying requirements for payment
3834 settlement entities, or their electronic payment
3835 facilitators or contracted third parties, in
3836 submitting information returns to the department;



3837 defining the term "payment settlement entity";
3838 providing penalties; authorizing the department's
3839 executive director or his or her designee to waive
3840 penalties under certain circumstances; creating s.
3841 212.181, F.S.; specifying requirements for counties
3842 and the department in updating certain databases and
3843 determining business addresses for sales tax purposes;
3844 specifying a requirement for certain counties imposing
3845 a tourist development tax; providing procedures and
3846 requirements for correcting certain misallocations of
3847 certain tax distributions; providing construction;
3848 authorizing the department to adopt rules; amending s.
3849 212.20, F.S.; extending the period of distribution of
3850 sales tax proceeds to the professional golf hall of
3851 fame; creating s. 215.179, F.S.; prohibiting an owner
3852 of a public building or the owner's employee from
3853 seeking, accepting, or soliciting consideration for
3854 providing a certain allocation letter relating to
3855 energy efficient commercial building property;
3856 specifying a requirement for signing and returning the
3857 allocation letter; requiring certain persons to file
3858 an allocation request to the Department of Financial
3859 Services; providing construction; creating s.
3860 213.0537, F.S.; authorizing the department to provide
3861 certain official correspondence to taxpayers
3862 electronically upon the affirmative request of the
3863 taxpayer; providing construction; defining terms;
3864 amending s. 213.21, F.S.; providing that the period
3865 for filing a claim for certain refunds is tolled



864620

3866 during a period in which a taxpayer is engaged in
3867 certain informal conference procedures; amending s.
3868 220.1105, F.S.; revising the definition of the term
3869 "final tax liability" for certain purposes; providing
3870 for retroactive application; amending s. 220.1845,
3871 F.S.; increasing, for a specified fiscal year, the
3872 total amount of contaminated site rehabilitation tax
3873 credits; creating s. 220.197, F.S.; defining the term
3874 "NAICS"; providing a credit against the corporate
3875 income tax, for a specified amount and for a specified
3876 taxable year, for taxpayers classified in the sales
3877 financing or passenger car rental or leasing
3878 industries which meet certain criteria; providing for
3879 retroactive operation; amending s. 288.106, F.S.;
3880 authorizing a qualified target industry business
3881 located in a county affected by Hurricane Michael to
3882 submit a request to the Department of Economic
3883 Opportunity for an economic recovery extension in lieu
3884 of a tax refund claim scheduled to be submitted during
3885 a specified timeframe; authorizing the Department of
3886 Economic Opportunity to waive certain requirements
3887 during a specified timeframe; requiring the Department
3888 of Economic Opportunity to state any waiver in
3889 writing; providing that certain businesses are
3890 eligible for a specified tax refund payment; defining
3891 the term "county affected by Hurricane Michael";
3892 deleting obsolete provisions; deleting a provision
3893 relating to the future expiration of certification for
3894 the tax refund program for qualified target industry



864620

3895 businesses; amending s. 288.1168, F.S.; extending the
3896 repeal date of provisions relating to the professional
3897 golf hall of fame facility; amending s. 319.32, F.S.;
3898 requiring a tax collector to determine additional
3899 service charges to be collected by privately owned
3900 license plate agents; requiring that such service
3901 charges be itemized and disclosed to the person paying
3902 the service charge; requiring the license plate agent
3903 to enter into a certain contract with the tax
3904 collector; amending s. 320.03, F.S.; specifying
3905 requirements for the Department of Highway Safety and
3906 Motor Vehicles relating to certain data access and
3907 interface functionality; requiring the Department of
3908 Highway Safety and Motor Vehicles, county tax
3909 collectors, and certain vendors to enter into certain
3910 memorandums of understanding; amending ss. 320.04 and
3911 328.72, F.S.; requiring a tax collector to determine
3912 additional service charges to be collected by
3913 privately owned license plate agents; requiring that
3914 such service charges be itemized and disclosed to the
3915 person paying the service charge; requiring the
3916 license plate agent to enter into a certain contract
3917 with the tax collector; amending s. 328.73, F.S.;
3918 specifying requirements for the Department of Highway
3919 Safety and Motor Vehicles relating to certain data
3920 access and interface functionality; requiring the
3921 Department of Highway Safety and Motor Vehicles and
3922 certain vendors to enter into certain memorandums of
3923 understanding; amending s. 376.30781, F.S.;



864620

3924 increasing, for a specified fiscal year, the total
3925 amount of tax credits for the rehabilitation of
3926 drycleaning-solvent-contaminated sites and brownfield
3927 sites in designated brownfield areas; amending s.
3928 413.4021, F.S.; increasing the percentage of revenues
3929 collected from the tax collection enforcement
3930 diversion program which must be distributed for
3931 specified purposes; amending s. 443.163, F.S.;

3932 specifying that Employers Quarterly Reports filed with
3933 the Department of Economic Opportunity by certain
3934 employers must include any corrections; deleting an
3935 additional filing requirement for certain persons;
3936 revising penalties for employers failing to properly
3937 file the report or failing to properly remit
3938 contributions or reimbursements; revising criteria for
3939 requesting a waiver of a penalty with the tax
3940 collection service provider; amending s. 626.932,
3941 F.S.; decreasing the rate of the surplus lines tax;
3942 revising the applicable tax on certain surplus lines
3943 policies; requiring surplus lines agents to report
3944 certain information to the Florida Surplus Lines
3945 Service Office; amending s. 718.111, F.S.; revising a
3946 condominium association's authority as a party in
3947 certain tax suits; providing construction and
3948 applicability; amending s. 1013.64, F.S.; providing
3949 that educational facilities and sites funded solely
3950 through local impact fees are exempt from certain
3951 prohibited uses of funds; amending chapter 2018-6,
3952 L.O.F.; providing retroactive applicability of a



864620

3953 certain amendment to the credit carryforward period
3954 under the Florida Tax Credit Scholarship Program;
3955 providing sales tax exemptions for certain clothing,
3956 wallets, bags, school supplies, personal computers,
3957 and personal computer-related accessories during a
3958 certain timeframe; defining terms; specifying
3959 locations where the exemptions do not apply;
3960 authorizing certain dealers to opt out of
3961 participating in the exemptions, subject to certain
3962 conditions; authorizing the department to adopt
3963 emergency rules; providing an appropriation; providing
3964 sales tax exemptions for certain disaster preparedness
3965 supplies during a certain timeframe; specifying
3966 locations where the exemptions do not apply; creating
3967 ss. 211.0252 and 212.1833, F.S.; providing credits
3968 against oil and gas production taxes and sales taxes
3969 payable by direct pay permit holders, respectively,
3970 under the Children's Promise Tax Credit; specifying
3971 requirements and procedures for, and limitations on,
3972 the credits; amending s. 220.02, F.S.; specifying the
3973 order in which the corporate income tax credit under
3974 the Children's Promise Tax Credit is applied; amending
3975 s. 220.13, F.S.; revising the definition of the term
3976 "adjusted federal income"; amending s. 220.186, F.S.;
3977 revising the calculation of the corporate income tax
3978 credit for the Florida alternative minimum tax;
3979 creating s. 220.1876, F.S.; providing a credit against
3980 the corporate income tax under the Children's Promise
3981 Tax Credit; specifying requirements and procedures



864620

3982 for, and limitations on, the credit; creating s.
3983 402.62, F.S.; creating the Children's Promise Tax
3984 Credit; defining terms; specifying requirements for
3985 the Department of Children and Families in designating
3986 eligible charitable organizations; specifying
3987 requirements for eligible charitable organizations
3988 receiving contributions; specifying duties of the
3989 Department of Children and Families; specifying a
3990 limitation on, and application procedures for, the tax
3991 credit; specifying requirements and procedures for,
3992 and restrictions on, the carryforward, conveyance,
3993 transfer, assignment, and rescindment of credits;
3994 specifying requirements and procedures for the
3995 department; providing construction; authorizing the
3996 department, the Department of Children and Families,
3997 and the Division of Alcoholic Beverages and Tobacco of
3998 the Department of Business and Professional Regulation
3999 to develop a cooperative agreement and adopt rules;
4000 authorizing certain interagency information-sharing;
4001 creating ss. 561.1212 and 624.51056, F.S.; providing
4002 credits against excise taxes on certain alcoholic
4003 beverages and the insurance premium tax, respectively,
4004 under the Children's Promise Tax Credit; specifying
4005 requirements and procedures for, and limitations on,
4006 the credits; authorizing the department to adopt
4007 emergency rules to implement provisions related to the
4008 Children's Promise Tax Credit; providing an
4009 appropriation; requiring the Florida Institute for
4010 Child Welfare to provide a specified report to the



864620

4011 Governor and the Legislature by a specified date;
4012 providing an appropriation; providing a directive to
4013 the Division of Law Revision; authorizing the
4014 department to adopt emergency rules for certain
4015 purposes; providing effective dates.



490192

LEGISLATIVE ACTION

Senate	.	House
Comm: RE	.	
03/11/2020	.	
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The Committee on Appropriations (Flores) recommended the following:

Senate Amendment to Amendment (864620) (with title amendment)

Delete lines 5 - 241.

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

And the title is amended as follows:

Delete lines 3675 - 3686

and insert:

An act relating to taxation; amending s. 189.033,



281722

LEGISLATIVE ACTION

Senate	.	House
Comm: UNFAV	.	
03/11/2020	.	
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The Committee on Appropriations (Stewart) recommended the following:

1 **Senate Amendment to Amendment (864620) (with title**
2 **amendment)**

3
4 Between lines 131 and 132
5 insert:

6 8. To promote or incentivize film or television productions
7 in this state. As used in this subparagraph, the term
8 "production" has the same meaning as provided in s. 288.1254(1).
9 If tax revenues are used for a production, the county must
10 require that the production include in its credits the statement



281722

11 "Created in Florida" or "Filmed in Florida," as applicable.

12

13 ===== T I T L E A M E N D M E N T =====

14 And the title is amended as follows:

15 Delete line 3681

16 and insert:

17 providing for expiration; authorizing such counties to

18 use such revenues to promote or incentivize film or

19 television productions in this state; defining the

20 term "production"; requiring that such productions

21 include certain statements in their credits;

22 increasing a population



393542

LEGISLATIVE ACTION

Senate	.	House
Comm: RE	.	
03/11/2020	.	
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The Committee on Appropriations (Brandes) recommended the following:

Senate Amendment to Amendment (864620)

Delete line 1004
and insert:
property in any 10 consecutive prior years or is an educational
institution described in s. 212.0602, and, under a lease,



662974

LEGISLATIVE ACTION

Senate	.	House
Comm: RE	.	
03/11/2020	.	
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The Committee on Appropriations (Flores) recommended the following:

1 **Senate Amendment to Amendment (864620) (with title**
2 **amendment)**

3
4 Delete lines 1541 - 1753.

5
6 ===== T I T L E A M E N D M E N T =====

7 And the title is amended as follows:

8 Delete lines 3796 - 3806

9 and insert:

10 amending s. 212.031, F.S.;



305586

LEGISLATIVE ACTION

Senate	.	House
Comm: RE	.	
03/11/2020	.	
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The Committee on Appropriations (Braynon) recommended the following:

1 **Senate Amendment to Amendment (864620) (with directory and**
2 **title amendments)**

3
4 Delete lines 2101 - 2107
5 and insert:

6 (f) Any discretionary sales surtax levied under this
7

8 ===== D I R E C T O R Y C L A U S E A M E N D M E N T =====

9 And the directory clause is amended as follows:

10 Delete line 2084



305586

11 and insert:
12 Statutes, is amended, and paragraph (f) is added to
13
14 ===== T I T L E A M E N D M E N T =====
15 And the title is amended as follows:
16 Delete lines 3817 - 3822
17 and insert:
18 212.055, F.S.; specifying a limitation on the duration
19 of charter county and regional transportation system
20 surtaxes levied pursuant to a referendum



569010

LEGISLATIVE ACTION

Senate	.	House
Comm: RE	.	
03/11/2020	.	
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The Committee on Appropriations (Brandes) recommended the following:

1 **Senate Amendment to Amendment (864620) (with title**
2 **amendment)**

3
4 Between lines 2162 and 2163
5 insert:

6 Section 34. Paragraph (fff) of subsection (7) of section
7 212.08, Florida Statutes, is amended, and paragraph (u) is added
8 to subsection (5) of that section, to read:

9 212.08 Sales, rental, use, consumption, distribution, and
10 storage tax; specified exemptions.—The sale at retail, the



569010

11 rental, the use, the consumption, the distribution, and the
12 storage to be used or consumed in this state of the following
13 are hereby specifically exempt from the tax imposed by this
14 chapter.

15 (5) EXEMPTIONS; ACCOUNT OF USE.—

16 (u) Aircraft equipment used in governmental contracts.—

17 Equipment, including electric and hydraulic ground power units,
18 jet starter units, oxygen servicing and test equipment, engine
19 trim boxes, and communications and avionics test sets, which is
20 used to service, test, operate, upgrade, or configure aircraft
21 for advanced training purposes as part of any contract with the
22 United States Department of Defense or with a military branch of
23 a recognized foreign government is exempt from the tax imposed
24 by this chapter.

25 (7) MISCELLANEOUS EXEMPTIONS.—Exemptions provided to any
26 entity by this chapter do not inure to any transaction that is
27 otherwise taxable under this chapter when payment is made by a
28 representative or employee of the entity by any means,
29 including, but not limited to, cash, check, or credit card, even
30 when that representative or employee is subsequently reimbursed
31 by the entity. In addition, exemptions provided to any entity by
32 this subsection do not inure to any transaction that is
33 otherwise taxable under this chapter unless the entity has
34 obtained a sales tax exemption certificate from the department
35 or the entity obtains or provides other documentation as
36 required by the department. Eligible purchases or leases made
37 with such a certificate must be in strict compliance with this
38 subsection and departmental rules, and any person who makes an
39 exempt purchase with a certificate that is not in strict



569010

40 compliance with this subsection and the rules is liable for and
41 shall pay the tax. The department may adopt rules to administer
42 this subsection.

43 (fff) *Aircraft temporarily in the state.*—

44 1. An aircraft owned by a nonresident is exempt from the
45 use tax imposed under this chapter if the aircraft enters and
46 remains in this state for less than a total of 21 days during
47 the 6-month period after the date of purchase. The temporary use
48 of the aircraft and subsequent removal from this state may be
49 proven by invoices for fuel, tie-down, or hangar charges issued
50 by out-of-state vendors or suppliers or similar documentation
51 that clearly and specifically identifies the aircraft. The
52 exemption provided in this subparagraph is in addition to the
53 exemptions provided in subparagraphs 2. and 3. ~~subparagraph 2.~~
54 and s. 212.05(1) (a).

55 2. An aircraft owned by a nonresident is exempt from the
56 use tax imposed under this chapter if the aircraft enters or
57 remains in this state exclusively for purposes of flight
58 training, repairs, alterations, refitting, or modification. Such
59 purposes shall be supported by written documentation issued by
60 in-state vendors or suppliers which clearly and specifically
61 identifies the aircraft. The exemption provided in this
62 subparagraph is in addition to the exemptions provided in
63 subparagraph 1. and s. 212.05(1) (a).

64 3. An aircraft owned by a nonresident is exempt from the
65 use tax imposed under this chapter if the aircraft enters or
66 remains in this state exclusively to be used in service of a
67 contract with the United States Department of Defense or with a
68 military branch of a recognized foreign government. The



69 exemption provided in this subparagraph is in addition to the
70 exemptions provided in subparagraph 1. and s. 212.05(1)(a).

71 Section 35. Effective October 1, 2020, paragraph (jjj) of
72 subsection (7) of section 212.08, Florida Statutes, is amended
73 to read:

74 212.08 Sales, rental, use, consumption, distribution, and
75 storage tax; specified exemptions.—The sale at retail, the
76 rental, the use, the consumption, the distribution, and the
77 storage to be used or consumed in this state of the following
78 are hereby specifically exempt from the tax imposed by this
79 chapter.

80 (7) MISCELLANEOUS EXEMPTIONS.—Exemptions provided to any
81 entity by this chapter do not inure to any transaction that is
82 otherwise taxable under this chapter when payment is made by a
83 representative or employee of the entity by any means,
84 including, but not limited to, cash, check, or credit card, even
85 when that representative or employee is subsequently reimbursed
86 by the entity. In addition, exemptions provided to any entity by
87 this subsection do not inure to any transaction that is
88 otherwise taxable under this chapter unless the entity has
89 obtained a sales tax exemption certificate from the department
90 or the entity obtains or provides other documentation as
91 required by the department. Eligible purchases or leases made
92 with such a certificate must be in strict compliance with this
93 subsection and departmental rules, and any person who makes an
94 exempt purchase with a certificate that is not in strict
95 compliance with this subsection and the rules is liable for and
96 shall pay the tax. The department may adopt rules to administer
97 this subsection.



569010

98 (jjj) *Certain machinery and equipment.*—

99 1. Industrial machinery and equipment purchased by eligible
100 manufacturing businesses which is used at a fixed location in
101 this state for the manufacture, processing, compounding, or
102 production of items of tangible personal property for sale is
103 exempt from the tax imposed by this chapter. If, at the time of
104 purchase, the purchaser furnishes the seller with a signed
105 certificate certifying the purchaser's entitlement to exemption
106 pursuant to this paragraph, the seller is not required to
107 collect the tax on the sale of such items, and the department
108 shall look solely to the purchaser for recovery of the tax if it
109 determines that the purchaser was not entitled to the exemption.

110 2. For purposes of this paragraph, the term:

111 a. "Eligible manufacturing business" means any business
112 whose primary business activity at the location where the
113 industrial machinery and equipment is located is within the
114 industries classified under NAICS codes 31, 32, 33, 112511, and
115 423930.

116 b. "Eligible postharvest activity business" means a
117 business whose primary business activity, at the location where
118 the postharvest machinery and equipment is located, is within
119 the industries classified under NAICS code 115114.

120 c. "NAICS" means those classifications contained in the
121 North American Industry Classification System, as published in
122 2007 by the Office of Management and Budget, Executive Office of
123 the President.

124 d. "Primary business activity" means an activity
125 representing more than 50 percent of the activities conducted at
126 the location where the industrial machinery and equipment or



569010

127 postharvest machinery and equipment is located.

128 e. "Industrial machinery and equipment" means tangible
129 personal property or other property that has a depreciable life
130 of 3 years or more and that is used as an integral part in the
131 manufacturing, processing, compounding, or production of
132 tangible personal property for sale. The term includes tangible
133 personal property or other property that has a depreciable life
134 of 3 years or more which is used as an integral part in the
135 recycling of metals for sale. A building and its structural
136 components are not industrial machinery and equipment unless the
137 building or structural component is so closely related to the
138 industrial machinery and equipment that it houses or supports
139 that the building or structural component can be expected to be
140 replaced when the machinery and equipment are replaced. Heating
141 and air conditioning systems are not industrial machinery and
142 equipment unless the sole justification for their installation
143 is to meet the requirements of the production process, even
144 though the system may provide incidental comfort to employees or
145 serve, to an insubstantial degree, nonproduction activities. The
146 term includes parts and accessories for industrial machinery and
147 equipment only to the extent that the parts and accessories are
148 necessary for the continued operation of the industrial
149 machinery or equipment or were purchased before the date the
150 machinery and equipment were ~~are~~ placed in service.

151 f. "Postharvest activities" means services performed on
152 crops, after their harvest, with the intent of preparing them
153 for market or further processing. Postharvest activities
154 include, but are not limited to, crop cleaning, sun drying,
155 shelling, fumigating, curing, sorting, grading, packing, and



569010

156 cooling.

157 g. "Postharvest machinery and equipment" means tangible
158 personal property or other property with a depreciable life of 3
159 years or more which is used primarily for postharvest
160 activities. A building and its structural components are not
161 postharvest industrial machinery and equipment unless the
162 building or structural component is so closely related to the
163 postharvest machinery and equipment that it houses or supports
164 that the building or structural component can be expected to be
165 replaced when the postharvest machinery and equipment is
166 replaced. Heating and air conditioning systems are not
167 postharvest machinery and equipment unless the sole
168 justification for their installation is to meet the requirements
169 of the postharvest activities process, even though the system
170 may provide incidental comfort to employees or serve, to an
171 insubstantial degree, nonpostharvest activities.

172 3. Postharvest machinery and equipment purchased by an
173 eligible postharvest activity business which is used at a fixed
174 location in this state is exempt from the tax imposed by this
175 chapter. All labor charges for the repair of, and parts and
176 materials used in the repair of and incorporated into, such
177 postharvest machinery and equipment are also exempt. If, at the
178 time of purchase, the purchaser furnishes the seller with a
179 signed certificate certifying the purchaser's entitlement to
180 exemption pursuant to this subparagraph, the seller is not
181 required to collect the tax on the sale of such items, and the
182 department shall look solely to the purchaser for recovery of
183 the tax if it determines that the purchaser was not entitled to
184 the exemption.



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

And the title is amended as follows:

Delete line 3832

and insert:

circumstances; providing applicability; amending s.
212.08, F.S.; providing a sales tax exemption for
certain aircraft equipment used as part of certain
governmental contracts; providing a use tax exemption
for certain aircraft owned by nonresidents and used in
service of certain governmental contracts; providing
construction; providing a sales tax exemption for
parts and accessories necessary for the continued
operation of certain industrial machinery or
equipment; creating s.



286220

LEGISLATIVE ACTION

Senate	.	House
Comm: UNFAV	.	
03/11/2020	.	
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The Committee on Appropriations (Book) recommended the following:

1 **Senate Amendment to Amendment (864620) (with title**
2 **amendment)**

3
4 Delete lines 3111 - 3645.

5
6 ===== T I T L E A M E N D M E N T =====

7 And the title is amended as follows:

8 Delete lines 3966 - 4011

9 and insert:

10 locations where the exemptions do not apply;



882296

LEGISLATIVE ACTION

Senate	.	House
Comm: FAV	.	
03/11/2020	.	
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The Committee on Appropriations (Stargel and Gainer) recommended the following:

Senate Amendment (with title amendment)

Delete everything after the enacting clause
and insert:

Section 1. Section 189.033, Florida Statutes, is amended to
read:

189.033 Independent special district services in
disproportionally affected county; rate reduction for providers
providing economic benefits.—If the governing body of an
independent special district that provides water, wastewater,



11 and sanitation services in a disproportionately affected county~~7~~
12 ~~as defined in s. 288.106(8)~~, determines that a new user or the
13 expansion of an existing user of one or more of its utility
14 systems will provide a significant benefit to the community in
15 terms of increased job opportunities, economies of scale, or
16 economic development in the area, the governing body may
17 authorize a reduction of its rates, fees, or charges for that
18 user for a specified period of time. A governing body that
19 exercises this power must do so by resolution that states the
20 anticipated economic benefit justifying the reduction as well as
21 the period of time that the reduction will remain in place. As
22 used in this section, the term "disproportionally affected
23 county" means Bay County, Escambia County, Franklin County, Gulf
24 County, Okaloosa County, Santa Rosa County, Walton County, or
25 Wakulla County.

26 Section 2. Paragraphs (c) and (d) of subsection (11) of
27 section 192.001, Florida Statutes, are amended to read:

28 192.001 Definitions.—All definitions set out in chapters 1
29 and 200 that are applicable to this chapter are included herein.
30 In addition, the following definitions shall apply in the
31 imposition of ad valorem taxes:

32 (11) "Personal property," for the purposes of ad valorem
33 taxation, shall be divided into four categories as follows:

34 (c)1. "Inventory" means only those chattels consisting of
35 items commonly referred to as goods, wares, and merchandise (as
36 well as inventory) which are held for sale or lease to customers
37 in the ordinary course of business. Supplies and raw materials
38 shall be considered to be inventory only to the extent that they
39 are acquired for sale or lease to customers in the ordinary



882296

40 course of business or will physically become a part of
41 merchandise intended for sale or lease to customers in the
42 ordinary course of business. Partially finished products which
43 when completed will be held for sale or lease to customers in
44 the ordinary course of business shall be deemed items of
45 inventory. All livestock shall be considered inventory. Items of
46 inventory held for lease to customers in the ordinary course of
47 business, rather than for sale, shall be deemed inventory only
48 prior to the initial lease of such items. For the purposes of
49 this section, fuels used in the production of electricity shall
50 be considered inventory.

51 2. "Inventory" also means construction and agricultural
52 equipment weighing 1,000 pounds or more that is returned to a
53 dealership under a rent-to-purchase option and held for sale to
54 customers in the ordinary course of business. This subparagraph
55 may not be considered in determining whether property that is
56 not construction and agricultural equipment weighing 1,000
57 pounds or more that is returned under a rent-to-purchase option
58 is inventory under subparagraph 1.

59 3. Notwithstanding any provision in this section to the
60 contrary, the term "inventory," for all levies other than school
61 district levies, also means construction equipment owned by a
62 heavy equipment rental dealer that is for sale or short-term
63 rental in the normal course of business on the annual assessment
64 date. For the purposes of this chapter and chapter 196, the term
65 "heavy equipment rental dealer" means a person or an entity
66 principally engaged in the business of short-term rental and
67 sale of equipment described under 532412 of the North American
68 Industry Classification System, including attachments for the



882296

69 equipment or other ancillary equipment. As used in this
70 subparagraph, the term "short-term rental" means the rental of a
71 dealer's heavy equipment rental property for less than 365 days
72 under an open-ended contract or under a contract with unlimited
73 terms. The prior short-term rental of any construction or
74 industrial equipment does not disqualify such property from
75 qualifying as inventory under this paragraph following the term
76 of such rental. The term "inventory" does not include heavy
77 equipment rented with an operator.

78 (d) "Tangible personal property" means all goods, chattels,
79 and other articles of value (but does not include the vehicular
80 items enumerated in s. 1(b), Art. VII of the State Constitution
81 and elsewhere defined) capable of manual possession and whose
82 chief value is intrinsic to the article itself. "Construction
83 work in progress" consists of those items of tangible personal
84 property commonly known as fixtures, machinery, and equipment
85 when in the process of being installed in new or expanded
86 improvements to real property and whose value is materially
87 enhanced upon connection or use with a preexisting, taxable,
88 operational system or facility. Construction work in progress
89 shall be deemed substantially completed when connected with the
90 preexisting, taxable, operational system or facility. For the
91 purposes of tangible personal property constructed or installed
92 by an electric utility, construction work in progress is not
93 deemed substantially completed unless all permits or approvals
94 required to generate electricity for sale, excluding test
95 generation, have been received or approved. Inventory and
96 household goods are expressly excluded from this definition.

97 Section 3. Section 193.019, Florida Statutes, is created to



882296

98 read:

99 193.019 Hospitals; community benefit reporting.-

100 (1) As used in this section, the term:

101 (a) "Department" means the Department of Revenue.

102 (b) "Hospital" has the same meaning as in s. 196.012(8).

103 (2) By April 1 of each year, a county property appraiser
104 shall calculate and submit to the department the valuation of
105 the property tax exemption for the prior tax year granted
106 pursuant to s. 196.196 or s. 196.197 for each property owned by
107 a hospital.

108 (3) A hospital shall submit to the department its Internal
109 Revenue Service Form 990, Schedule H, within 30 business days
110 after the filing of the form with the Internal Revenue Service.
111 The hospital shall also submit a document showing the
112 attribution of the net community benefit expense shown in Form
113 990 to each county where its property is located. A county may
114 attribute net community benefit expense to its property located
115 in a county based on services and activities provided in the
116 county to residents of the county.

117 (4) The department must determine whether the net community
118 benefit expense attributed to property located in a county
119 equals or exceeds the tax reduction resulting from the
120 exemptions described in subsection (2).

121 (5) If the department determines that the net community
122 benefit expense does not equal or exceed the value of the
123 exemption, it shall notify the respective property appraiser to
124 reduce the exemption proportionately so that it equals the ratio
125 of the tax reduction to the net community benefit expense.

126 (6) The department shall publish the data collected



882296

127 pursuant to this section for each hospital from a county
128 property appraiser, including the net community benefit expense
129 reported in the Internal Revenue Service Form 990, Schedule H.

130 (7) The department shall adopt a form by rule to administer
131 this section.

132 Section 4. Section 193.1557, Florida Statutes, is created
133 to read:

134 193.1557 Assessment of certain property damaged or
135 destroyed by Hurricane Michael.—For property damaged or
136 destroyed by Hurricane Michael in 2018, s. 193.155(4)(b), s.
137 193.1554(6)(b), or s. 193.1555(6)(b) applies to changes,
138 additions, or improvements commenced within 5 years after
139 January 1, 2019. This section applies to the 2019-2023 tax rolls
140 and shall stand repealed on December 31, 2023.

141 Section 5. Paragraph (e) of subsection (3) of section
142 194.011, Florida Statutes, is amended to read:

143 194.011 Assessment notice; objections to assessments.—

144 (3) A petition to the value adjustment board must be in
145 substantially the form prescribed by the department.

146 Notwithstanding s. 195.022, a county officer may not refuse to
147 accept a form provided by the department for this purpose if the
148 taxpayer chooses to use it. A petition to the value adjustment
149 board must be signed by the taxpayer or be accompanied at the
150 time of filing by the taxpayer's written authorization or power
151 of attorney, unless the person filing the petition is listed in
152 s. 194.034(1)(a). A person listed in s. 194.034(1)(a) may file a
153 petition with a value adjustment board without the taxpayer's
154 signature or written authorization by certifying under penalty
155 of perjury that he or she has authorization to file the petition



882296

156 on behalf of the taxpayer. If a taxpayer notifies the value
157 adjustment board that a petition has been filed for the
158 taxpayer's property without his or her consent, the value
159 adjustment board may require the person filing the petition to
160 provide written authorization from the taxpayer authorizing the
161 person to proceed with the appeal before a hearing is held. If
162 the value adjustment board finds that a person listed in s.
163 194.034(1)(a) willfully and knowingly filed a petition that was
164 not authorized by the taxpayer, the value adjustment board shall
165 require such person to provide the taxpayer's written
166 authorization for representation to the value adjustment board
167 clerk before any petition filed by that person is heard, for 1
168 year after imposition of such requirement by the value
169 adjustment board. A power of attorney or written authorization
170 is valid for 1 assessment year, and a new power of attorney or
171 written authorization by the taxpayer is required for each
172 subsequent assessment year. A petition shall also describe the
173 property by parcel number and shall be filed as follows:

174 (e)1. A condominium association, a cooperative association,
175 or any homeowners' association as defined in s. 723.075, with
176 approval of its board of administration or directors, may file
177 with the value adjustment board a single joint petition on
178 behalf of any association members who own parcels of property
179 which the property appraiser determines are substantially
180 similar with respect to location, proximity to amenities, number
181 of rooms, living area, and condition. The condominium
182 association, cooperative association, or homeowners' association
183 as defined in s. 723.075 shall provide the unit owners with
184 notice of its intent to petition the value adjustment board by



882296

185 hand delivery or certified mail, return receipt requested,
186 except that such notice may be electronically transmitted to a
187 unit owner who has expressly consented in writing to receiving
188 notices by electronic transmission. If the association is a
189 condominium association or cooperative association, the notice
190 must also be posted conspicuously on the condominium or
191 cooperative property in the same manner as a notice of board
192 meeting under ss. 718.112(2) and 719.106(1). Such notice must
193 and shall provide at least 14 20 days for a unit owner to elect,
194 in writing, that his or her unit not be included in the
195 petition.

196 2. A condominium association, a cooperative association, or
197 a homeowners' association as defined in s. 723.075 which has
198 filed a single joint petition under this subsection may continue
199 to represent, prosecute on behalf of, and defend the unit owners
200 through any related subsequent proceeding in any tribunal,
201 including judicial review under part II of this chapter and any
202 appeals. This subparagraph is intended to clarify existing law
203 and applies to cases pending on July 1, 2020, and to cases
204 beginning thereafter.

205 Section 6. Subsection (1) of section 194.035, Florida
206 Statutes, is amended to read:

207 194.035 Special magistrates; property evaluators.-

208 (1) In counties having a population of more than 75,000,
209 the board shall appoint special magistrates for the purpose of
210 taking testimony and making recommendations to the board, which
211 recommendations the board may act upon without further hearing.
212 These special magistrates may not be elected or appointed
213 officials or employees of the county but shall be selected from



882296

214 a list of those qualified individuals who are willing to serve
215 as special magistrates. Employees and elected or appointed
216 officials of a taxing jurisdiction or of the state may not serve
217 as special magistrates. The clerk of the board shall annually
218 notify such individuals or their professional associations to
219 make known to them that opportunities to serve as special
220 magistrates exist. The Department of Revenue shall provide a
221 list of qualified special magistrates to any county with a
222 population of 75,000 or less. Subject to appropriation, the
223 department shall reimburse counties with a population of 75,000
224 or less for payments made to special magistrates appointed for
225 the purpose of taking testimony and making recommendations to
226 the value adjustment board pursuant to this section. The
227 department shall establish a reasonable range for payments per
228 case to special magistrates based on such payments in other
229 counties. Requests for reimbursement of payments outside this
230 range shall be justified by the county. If the total of all
231 requests for reimbursement in any year exceeds the amount
232 available pursuant to this section, payments to all counties
233 shall be prorated accordingly. If a county having a population
234 less than 75,000 does not appoint a special magistrate to hear
235 each petition, the person or persons designated to hear
236 petitions before the value adjustment board or the attorney
237 appointed to advise the value adjustment board shall attend the
238 training provided pursuant to subsection (3), regardless of
239 whether the person would otherwise be required to attend, but
240 shall not be required to pay the tuition fee specified in
241 subsection (3). A special magistrate appointed to hear issues of
242 exemptions, classifications, and determinations that a change of



882296

243 ownership, a change of ownership or control, or a qualifying
244 improvement has occurred shall be a member of The Florida Bar
245 with no less than 5 years' experience in the area of ad valorem
246 taxation. A special magistrate appointed to hear issues
247 regarding the valuation of real estate shall be a state
248 certified real estate appraiser with not less than 5 years'
249 experience in real property valuation. A special magistrate
250 appointed to hear issues regarding the valuation of tangible
251 personal property shall be a designated member of a nationally
252 recognized appraiser's organization with not less than 5 years'
253 experience in tangible personal property valuation. A special
254 magistrate need not be a resident of the county in which he or
255 she serves. A special magistrate may not represent a person
256 before the board in any tax year during which he or she has
257 served that board as a special magistrate. An appraisal may not
258 be submitted as evidence to a value adjustment board in any year
259 that the person who performed the appraisal serves as a special
260 magistrate to that value adjustment board. Before appointing a
261 special magistrate, a value adjustment board shall verify the
262 special magistrate's qualifications. The value adjustment board
263 shall ensure that the selection of special magistrates is based
264 solely upon the experience and qualifications of the special
265 magistrate and is not influenced by the property appraiser. The
266 special magistrate shall accurately and completely preserve all
267 testimony and, in making recommendations to the value adjustment
268 board, shall include proposed findings of fact, conclusions of
269 law, and reasons for upholding or overturning the determination
270 of the property appraiser. The expense of hearings before
271 magistrates and any compensation of special magistrates shall be



882296

272 borne three-fifths by the board of county commissioners and two-
273 fifths by the school board. When appointing special magistrates
274 or when scheduling special magistrates for specific hearings,
275 the board, the board attorney, and the board clerk may not
276 consider the dollar amount or percentage of any assessment
277 reductions recommended by any special magistrate in the current
278 year or in any previous year.

279 Section 7. Subsection (2) of section 194.181, Florida
280 Statutes, is amended to read:

281 194.181 Parties to a tax suit.—

282 (2) (a) In any case brought by a the taxpayer or a
283 condominium association or cooperative association on behalf of
284 some or all unit owners, contesting the assessment of any
285 property, the county property appraiser is the ~~shall be~~ party
286 defendant.

287 (b) In any case brought by the property appraiser under
288 ~~pursuant to~~ s. 194.036(1) (a) or (b), the taxpayer is the ~~shall~~
289 ~~be~~ party defendant.

290 (c)1. In any case brought by the property appraiser under
291 s. 194.036(1) (a) or (b) concerning a value adjustment board
292 decision on a single joint petition filed by a condominium
293 association or cooperative association under s. 194.011(3), the
294 association and all unit owners included in the single joint
295 petition are the party defendants.

296 2. The condominium association or cooperative association
297 must provide unit owners with notice of its intent to respond to
298 or answer the property appraiser's complaint and advise the unit
299 owners that they may elect to:

300 a. Retain their own counsel to defend the appeal;



882296

301 b. Choose not to defend the appeal; or

302 c. Be represented together with unit owners by the
303 association.

304 3. The notice required in subparagraph 2. must be hand-
305 delivered or sent by certified mail, return receipt requested,
306 to the unit owners, except that such notice may be
307 electronically transmitted to a unit owner who has expressly
308 consented in writing to receiving notices through electronic
309 transmission. Additionally, the notice must be posted
310 conspicuously on the condominium or cooperative property in the
311 same manner as for notice of board meetings under ss. 718.112(2)
312 and 719.106(1). The association must provide at least 14 days
313 for unit owners to respond to the notice. Any unit owner who
314 does not respond to the association's notice will be represented
315 by the association.

316 (d) In any case brought by the property appraiser under
317 pursuant to s. 194.036(1)(c), the value adjustment board is the
318 shall be party defendant.

319 Section 8. Paragraphs (a) and (b) of subsection (1) of
320 section 195.073, Florida Statutes, are amended to read:

321 195.073 Classification of property.—All items required by
322 law to be on the assessment rolls must receive a classification
323 based upon the use of the property. The department shall
324 promulgate uniform definitions for all classifications. The
325 department may designate other subclassifications of property.
326 No assessment roll may be approved by the department which does
327 not show proper classifications.

328 (1) Real property must be classified according to the
329 assessment basis of the land into the following classes:



882296

330 (a) Residential, subclassified into categories, one
331 category for homestead property and one for nonhomestead
332 property:

- 333 1. Single family.
- 334 2. Mobile homes.
- 335 3. Multifamily, up to nine units.
- 336 4. Condominiums.
- 337 5. Cooperatives.
- 338 6. Retirement homes.

339 (b) Commercial and industrial, including apartments with
340 more than nine units.

341 Section 9. Subsection (2) and paragraph (a) of subsection
342 (3) of section 195.096, Florida Statutes, are amended to read:
343 195.096 Review of assessment rolls.—

344 (2) The department shall conduct, no less frequently than
345 once every 2 years, an in-depth review of the real property
346 assessment roll ~~rolls~~ of each county. The department need not
347 individually study every use-class of property set forth in s.
348 195.073, but shall at a minimum study the level of assessment in
349 relation to just value of each classification specified in
350 subsection (3). Such in-depth review may include proceedings of
351 the value adjustment board and the audit or review of procedures
352 used by the counties to appraise property.

353 (a) The department shall, at least 30 days prior to the
354 beginning of an in-depth review in any county, notify the
355 property appraiser in the county of the pending review. At the
356 request of the property appraiser, the department shall consult
357 with the property appraiser regarding the classifications and
358 strata to be studied, in order that the review will be useful to



882296

359 the property appraiser in evaluating his or her procedures.

360 (b) Every property appraiser whose upcoming roll is subject
361 to an in-depth review shall, if requested by the department on
362 or before January 1, deliver upon completion of the assessment
363 roll a list of the parcel numbers of all parcels that did not
364 appear on the assessment roll of the previous year, indicating
365 the parcel number of the parent parcel from which each new
366 parcel was created or "cut out."

367 (c) In conducting assessment ratio studies, the department
368 must use all practicable steps, including stratified statistical
369 and analytical reviews and sale-qualification studies, to
370 maximize the representativeness or statistical reliability of
371 samples of properties in tests of each classification, stratum,
372 or roll made the subject of a ratio study published by it. The
373 department shall document and retain records of the measures of
374 representativeness of the properties studied in compliance with
375 this section. Such documentation must include a record of
376 findings used as the basis for the approval or disapproval of
377 the tax roll in each county pursuant to s. 193.1142. In
378 addition, to the greatest extent practicable, the department
379 shall study assessment roll strata by subclassifications such as
380 value groups and market areas for each classification or stratum
381 to be studied, to maximize the representativeness of ratio study
382 samples. For purposes of this section, the department shall rely
383 primarily on an assessment-to-sales-ratio study in conducting
384 assessment ratio studies in those classifications of property
385 specified in subsection (3) for which there are adequate market
386 sales. The department shall compute the median and the value-
387 weighted mean for each classification or subclassification



388 studied and for the roll as a whole.

389 (d) In the conduct of these reviews, the department shall
390 adhere to all standards to which the property appraisers are
391 required to adhere.

392 (e) The department and each property appraiser shall
393 cooperate in the conduct of these reviews, and each shall make
394 available to the other all matters and records bearing on the
395 preparation and computation of the reviews. The property
396 appraisers shall provide any and all data requested by the
397 department in the conduct of the studies, including electronic
398 data processing tapes. Any and all data and samples developed or
399 obtained by the department in the conduct of the studies shall
400 be confidential and exempt from the provisions of s. 119.07(1)
401 until a presentation of the findings of the study is made to the
402 property appraiser. After the presentation of the findings, the
403 department shall provide any and all data requested by a
404 property appraiser developed or obtained in the conduct of the
405 studies, including tapes. Direct reimbursable costs of providing
406 the data shall be borne by the party who requested it. Copies of
407 existing data or records, whether maintained or required
408 pursuant to law or rule, or data or records otherwise
409 maintained, shall be submitted within 30 days from the date
410 requested, in the case of written or printed information, and
411 within 14 days from the date requested, in the case of
412 computerized information.

413 (f) Within 120 days after receipt of a county assessment
414 roll by the executive director of the department pursuant to s.
415 193.1142(1), or within 10 days after approval of the assessment
416 roll, whichever is later, the department shall complete the



882296

417 review for that county and publish the department's findings.
418 The findings must include ~~a statement of the confidence interval~~
419 ~~for the median and such other~~ measures as may be appropriate for
420 each classification or subclassification studied ~~and for the~~
421 ~~roll as a whole,~~ and related statistical and analytical details.

422 The measures in the findings must be based on:

- 423 1. A 95-percent level of confidence; or
- 424 2. Ratio study standards that are generally accepted by
425 professional appraisal organizations in developing a
426 statistically valid sampling plan if a 95-percent level of
427 confidence is not attainable.

428 (g) Notwithstanding any other provision of this chapter, in
429 one or more assessment years following a natural disaster in
430 counties for which a state of emergency was declared by
431 executive order or proclamation of the Governor pursuant to
432 chapter 252, if the department determines that the natural
433 disaster creates difficulties in its statistical and analytical
434 reviews of the assessment rolls in affected counties, the
435 department shall take all practicable steps to maximize the
436 representativeness and reliability of its statistical and
437 analytical reviews and may use the best information available to
438 estimate the levels of assessment. This paragraph first applies
439 to the 2019 assessment roll and operates retroactively to
440 January 1, 2019.

441 (3) (a) Upon completion of review pursuant to paragraph
442 (2) (f), the department shall publish the results of reviews
443 conducted under this section. The results must include all
444 statistical and analytical measures computed under this section
445 for the real property assessment roll ~~as a whole, the personal~~



882296

446 ~~property assessment roll as a whole,~~ and independently for the
447 following real property classes if the classes constituted 5
448 percent or more of the total assessed value of real property in
449 a county on the previous tax roll:

450 1. Residential property that consists of one primary living
451 unit, including, but not limited to, single-family residences,
452 condominiums, cooperatives, and mobile homes.

453 2. Residential property that consists of two to nine ~~or~~
454 ~~more~~ primary living units.

455 3. Agricultural, high-water recharge, historic property
456 used for commercial or certain nonprofit purposes, and other
457 use-valued property.

458 4. Vacant lots.

459 5. Nonagricultural acreage and other undeveloped parcels.

460 6. Improved commercial and industrial property, including
461 apartments with more than nine units.

462 7. Taxable institutional or governmental, utility, locally
463 assessed railroad, oil, gas and mineral land, subsurface rights,
464 and other real property.

465
466 If one of the above classes constituted less than 5 percent of
467 the total assessed value of all real property in a county on the
468 previous assessment roll, the department may combine it with one
469 or more other classes of real property for purposes of
470 assessment ratio studies or use the weighted average of the
471 other classes for purposes of calculating the level of
472 assessment for all real property in a county. The department
473 shall also publish such results for any subclassifications of
474 the classes or assessment rolls it may have chosen to study.



882296

475 Section 10. Effective upon this act becoming a law,
476 subsection (2) of section 196.173, Florida Statutes, is amended
477 to read:

478 196.173 Exemption for deployed servicemembers.—

479 (2) The exemption is available to servicemembers who were
480 deployed during the preceding calendar year on active duty
481 outside the continental United States, Alaska, or Hawaii in
482 support of any of the following military operations:

483 (a) Operation Joint Task Force Bravo, which began in 1995.

484 (b) Operation Joint Guardian, which began on June 12, 1999.

485 (c) Operation Noble Eagle, which began on September 15,
486 2001.

487 ~~(d) Operation Enduring Freedom, which began on October 7,~~
488 ~~2001, and ended on December 31, 2014.~~

489 (d)~~(e)~~ Operations in the Balkans, which began in 2004.

490 (e)~~(f)~~ Operation Nomad Shadow, which began in 2007.

491 (f)~~(g)~~ Operation U.S. Airstrikes Al Qaeda in Somalia, which
492 began in January 2007.

493 (g)~~(h)~~ Operation Copper Dune, which began in 2009.

494 (h)~~(i)~~ Operation Georgia Deployment Program, which began in
495 August 2009.

496 (i)~~(j)~~ Operation Spartan Shield, which began in June 2011.

497 (j)~~(k)~~ Operation Observant Compass, which began in October
498 2011.

499 (k)~~(l)~~ Operation Inherent Resolve, which began on August 8,
500 2014.

501 (l)~~(m)~~ Operation Atlantic Resolve, which began in April
502 2014.

503 (m)~~(n)~~ Operation Freedom's Sentinel, which began on January



882296

504 1, 2015.

505 (n) ~~(e)~~ Operation Resolute Support, which began in January
506 2015.

507 (o) Operation Juniper Shield, which began in February 2007.

508 (p) Operation Pacific Eagle, which began in September 2017.

509 (q) Operation Martillo, which began in January 2012.

510

511 The Department of Revenue shall notify all property appraisers
512 and tax collectors in this state of the designated military
513 operations.

514 Section 11. The amendment made by this act to s.
515 196.173(2), Florida Statutes, first applies to the 2020 ad
516 valorem tax roll.

517 Section 12. Application deadline for additional ad valorem
518 tax exemption for specified deployments.—

519 (1) Notwithstanding the filing deadlines contained in s.
520 196.173(6), Florida Statutes, the deadline for an applicant to
521 file an application with the property appraiser for an
522 additional ad valorem tax exemption under s. 196.173, Florida
523 Statutes, for the 2020 tax roll is June 1, 2020.

524 (2) If an application is not timely filed under subsection
525 (1), a property appraiser may grant the exemption if:

526 (a) The applicant files an application for the exemption on
527 or before the 25th day after the property appraiser mails the
528 notice required under s. 194.011(1), Florida Statutes;

529 (b) The applicant is qualified for the exemption; and

530 (c) The applicant produces sufficient evidence, as
531 determined by the property appraiser, which demonstrates that
532 the applicant was unable to apply for the exemption in a timely



882296

533 manner or otherwise demonstrates extenuating circumstances that
534 warrant granting the exemption.

535 (3) If the property appraiser denies an application under
536 subsection (2), the applicant may file, pursuant to s.
537 194.011(3), Florida Statutes, a petition with the value
538 adjustment board which requests that the exemption be granted.
539 Such petition must be filed on or before the 25th day after the
540 property appraiser mails the notice required under s.
541 194.011(1), Florida Statutes. Notwithstanding s. 194.013,
542 Florida Statutes, the eligible servicemember is not required to
543 pay a filing fee for such petition. Upon reviewing the petition,
544 the value adjustment board may grant the exemption if the
545 applicant is qualified for the exemption and demonstrates
546 extenuating circumstances, as determined by the board, which
547 warrant granting the exemption.

548 (4) This section shall take effect upon this act becoming a
549 law and applies to the 2020 ad valorem tax roll.

550 Section 13. Effective upon becoming a law and operating
551 retroactively to January 1, 2020, subsection (1) of section
552 196.1978, Florida Statutes, is amended to read:

553 196.1978 Affordable housing property exemption.—

554 (1) Property used to provide affordable housing to eligible
555 persons as defined by s. 159.603 and natural persons or families
556 meeting the extremely-low-income, very-low-income, low-income,
557 or moderate-income limits specified in s. 420.0004, which is
558 owned entirely by a nonprofit entity that is a corporation not
559 for profit, qualified as charitable under s. 501(c)(3) of the
560 Internal Revenue Code and in compliance with Rev. Proc. 96-32,
561 1996-1 C.B. 717, is considered property owned by an exempt



882296

562 entity and used for a charitable purpose, and those portions of
563 the affordable housing property that provide housing to natural
564 persons or families classified as extremely low income, very low
565 income, low income, or moderate income under s. 420.0004 are
566 exempt from ad valorem taxation to the extent authorized under
567 s. 196.196. All property identified in this subsection ~~section~~
568 must comply with the criteria provided under s. 196.195 for
569 determining exempt status and applied by property appraisers on
570 an annual basis. The Legislature intends that any property owned
571 by a limited liability company which is disregarded as an entity
572 for federal income tax purposes pursuant to Treasury Regulation
573 301.7701-3(b)(1)(ii) be treated as owned by its sole member.
574 Units that are vacant shall be treated as portions of the
575 affordable housing property exempt under this subsection if a
576 recorded land use restriction agreement in favor of the Florida
577 Housing Finance Corporation or any other governmental or quasi-
578 governmental jurisdiction requires that all residential units
579 within the property be used in a manner that qualifies for the
580 exemption under this subsection and if the units are being
581 offered for rent.

582 Section 14. Effective January 1, 2021, section 196.1978,
583 Florida Statutes, as amended by this act, is amended to read:

584 196.1978 Affordable housing property exemption.—

585 (1) Property used to provide affordable housing to eligible
586 persons as defined by s. 159.603 and natural persons or families
587 meeting the extremely-low-income, very-low-income, low-income,
588 or moderate-income limits specified in s. 420.0004, which is
589 owned entirely by a nonprofit entity that is a corporation not
590 for profit, qualified as charitable under s. 501(c)(3) of the



591 Internal Revenue Code and in compliance with Rev. Proc. 96-32,
592 1996-1 C.B. 717, is considered property owned by an exempt
593 entity and used for a charitable purpose, and those portions of
594 the affordable housing property that provide housing to natural
595 persons or families classified as extremely low income, very low
596 income, low income, or moderate income under s. 420.0004 are
597 exempt from ad valorem taxation to the extent authorized under
598 s. 196.196. All property identified in this subsection must
599 comply with the criteria provided under s. 196.195 for
600 determining exempt status and applied by property appraisers on
601 an annual basis. The Legislature intends that any property owned
602 by a limited liability company which is disregarded as an entity
603 for federal income tax purposes pursuant to Treasury Regulation
604 301.7701-3(b)(1)(ii) be treated as owned by its sole member. If
605 the sole member of the limited liability company that owns the
606 property is also a limited liability company that is disregarded
607 as an entity for federal income tax purposes pursuant to
608 Treasury Regulation 301.7701-3(b)(1)(ii), the Legislature
609 intends that the property be treated as owned by the sole member
610 of the limited liability company that owns the limited liability
611 company that owns the property. Units that are vacant and units
612 that are occupied by natural persons or families whose income no
613 longer meets the income limits of this subsection, but whose
614 income met those income limits at the time they became tenants,
615 shall be treated as portions of the affordable housing property
616 exempt under this subsection if a recorded land use restriction
617 agreement in favor of the Florida Housing Finance Corporation or
618 any other governmental or quasi-governmental jurisdiction
619 requires that all residential units within the property be used



882296

620 in a manner that qualifies for the exemption under this
621 subsection and if the units are being offered for rent.

622 (2) (a) Notwithstanding ss. 196.195 and 196.196, property in
623 a multifamily project that meets the requirements of this
624 paragraph is considered property used for a charitable purpose
625 and is exempt ~~shall receive a 50 percent discount~~ from the
626 ~~amount of~~ ad valorem tax otherwise owed beginning with the
627 January 1 assessment after the 15th completed year of the term
628 of the recorded agreement on those portions of the affordable
629 housing property that provide housing to natural persons or
630 families meeting the extremely-low-income, very-low-income, or
631 low-income limits specified in s. 420.0004. The multifamily
632 project must:

633 1. Contain more than 70 units that are used to provide
634 affordable housing to natural persons or families meeting the
635 extremely-low-income, very-low-income, or low-income limits
636 specified in s. 420.0004; and

637 2. Be subject to an agreement with the Florida Housing
638 Finance Corporation recorded in the official records of the
639 county in which the property is located to provide affordable
640 housing to natural persons or families meeting the extremely-
641 low-income, very-low-income, or low-income limits specified in
642 s. 420.0004.

643
644 This exemption ~~discount~~ terminates if the property no longer
645 serves extremely-low-income, very-low-income, or low-income
646 persons pursuant to the recorded agreement.

647 (b) To receive the discount under paragraph (a), a
648 qualified applicant must submit an application to the county



882296

649 property appraiser by March 1.

650 ~~(c) The property appraiser shall apply the discount by~~
651 ~~reducing the taxable value on those portions of the affordable~~
652 ~~housing property that provide housing to natural persons or~~
653 ~~families meeting the extremely-low-income, very-low-income, or~~
654 ~~low-income limits specified in s. 420.0004 before certifying the~~
655 ~~tax roll to the tax collector.~~

656 ~~1. The property appraiser shall first ascertain all other~~
657 ~~applicable exemptions, including exemptions provided pursuant to~~
658 ~~local option, and deduct all other exemptions from the assessed~~
659 ~~value.~~

660 ~~2. Fifty percent of the remaining value shall be subtracted~~
661 ~~to yield the discounted taxable value.~~

662 ~~3. The resulting taxable value shall be included in the~~
663 ~~certification for use by taxing authorities in setting millage.~~

664 ~~4. The property appraiser shall place the discounted amount~~
665 ~~on the tax roll when it is extended.~~

666 Section 15. Effective upon becoming a law, section 196.198,
667 Florida Statutes, is amended to read:

668 196.198 Educational property exemption.—Educational
669 institutions within this state and their property used by them
670 or by any other exempt entity or educational institution
671 exclusively for educational purposes are exempt from taxation.
672 Sheltered workshops providing rehabilitation and retraining of
673 individuals who have disabilities and exempted by a certificate
674 under s. (d) of the federal Fair Labor Standards Act of 1938, as
675 amended, are declared wholly educational in purpose and are
676 exempt from certification, accreditation, and membership
677 requirements set forth in s. 196.012. Those portions of property



882296

678 of college fraternities and sororities certified by the
679 president of the college or university to the appropriate
680 property appraiser as being essential to the educational process
681 are exempt from ad valorem taxation. The use of property by
682 public fairs and expositions chartered by chapter 616 is
683 presumed to be an educational use of such property and is exempt
684 from ad valorem taxation to the extent of such use. Property
685 used exclusively for educational purposes shall be deemed owned
686 by an educational institution if the entity owning 100 percent
687 of the educational institution is owned by the identical persons
688 who own the property, or if the entity owning 100 percent of the
689 educational institution and the entity owning the property are
690 owned by the identical natural persons. Land, buildings, and
691 other improvements to real property used exclusively for
692 educational purposes shall be deemed owned by an educational
693 institution if the entity owning 100 percent of the land is a
694 nonprofit entity and the land is used, under a ground lease or
695 other contractual arrangement, by an educational institution
696 that owns the buildings and other improvements to the real
697 property, is a nonprofit entity under s. 501(c)(3) of the
698 Internal Revenue Code, and provides education limited to
699 students in prekindergarten through grade 8. Notwithstanding ss.
700 196.195 and 196.196, property owned by a house of public worship
701 and used by an educational institution for educational purposes
702 limited to students in preschool through grade 8 shall be exempt
703 from ad valorem taxes. If legal title to property is held by a
704 governmental agency that leases the property to a lessee, the
705 property shall be deemed to be owned by the governmental agency
706 and used exclusively for educational purposes if the



882296

707 governmental agency continues to use such property exclusively
708 for educational purposes pursuant to a sublease or other
709 contractual agreement with that lessee. If the title to land is
710 held by the trustee of an irrevocable inter vivos trust and if
711 the trust grantor owns 100 percent of the entity that owns an
712 educational institution that is using the land exclusively for
713 educational purposes, the land is deemed to be property owned by
714 the educational institution for purposes of this exemption.
715 Property owned by an educational institution shall be deemed to
716 be used for an educational purpose if the institution has taken
717 affirmative steps to prepare the property for educational use.
718 The term "affirmative steps" means environmental or land use
719 permitting activities, creation of architectural plans or
720 schematic drawings, land clearing or site preparation,
721 construction or renovation activities, or other similar
722 activities that demonstrate commitment of the property to an
723 educational use.

724 Section 16. The amendment made by this act to s. 196.198,
725 Florida Statutes, relating to certain property owned by a house
726 of public worship, is intended to clarify existing law and shall
727 apply to actions pending on the effective date of this act.

728 Section 17. Section 196.198, Florida Statutes, as amended
729 by this act, is amended to read:

730 196.198 Educational property exemption.—Educational
731 institutions within this state and their property used by them
732 or by any other exempt entity or educational institution
733 exclusively for educational purposes are exempt from taxation.
734 Sheltered workshops providing rehabilitation and retraining of
735 individuals who have disabilities and exempted by a certificate



882296

736 under s. (d) of the federal Fair Labor Standards Act of 1938, as
737 amended, are declared wholly educational in purpose and are
738 exempt from certification, accreditation, and membership
739 requirements set forth in s. 196.012. Those portions of property
740 of college fraternities and sororities certified by the
741 president of the college or university to the appropriate
742 property appraiser as being essential to the educational process
743 are exempt from ad valorem taxation. The use of property by
744 public fairs and expositions chartered by chapter 616 is
745 presumed to be an educational use of such property and is exempt
746 from ad valorem taxation to the extent of such use. Property
747 used exclusively for educational purposes shall be deemed owned
748 by an educational institution if the entity owning 100 percent
749 of the educational institution is owned by the identical persons
750 who own the property, or if the entity owning 100 percent of the
751 educational institution and the entity owning the property are
752 owned by the identical natural persons. Land, buildings, and
753 other improvements to real property used exclusively for
754 educational purposes shall be deemed owned by an educational
755 institution if the entity owning 100 percent of the land is a
756 nonprofit entity and the land is used, under a ground lease or
757 other contractual arrangement, by an educational institution
758 that owns the buildings and other improvements to the real
759 property, is a nonprofit entity under s. 501(c)(3) of the
760 Internal Revenue Code, and provides education limited to
761 students in prekindergarten through grade 8. Land, buildings,
762 and other improvements to real property used exclusively for
763 educational purposes shall be deemed owned by an educational
764 institution if the educational institution that currently uses



882296

765 the land, buildings, and other improvements for educational
766 purposes received the exemption under this section on the same
767 property in any 10 consecutive prior years or is an educational
768 institution described in s. 212.0602, and, under a lease, the
769 educational institution is responsible for any taxes owed and
770 for ongoing maintenance and operational expenses for the land,
771 buildings, and other improvements. For such leasehold
772 properties, the educational institution shall receive the full
773 benefit of the exemption. The owner of the property shall
774 disclose to the educational institution the full amount of the
775 benefit derived from the exemption and the method for ensuring
776 that the educational institution receives the benefit.
777 Notwithstanding ss. 196.195 and 196.196, property owned by a
778 house of public worship and used by an educational institution
779 for educational purposes limited to students in preschool
780 through grade 8 shall be exempt from ad valorem taxes. If legal
781 title to property is held by a governmental agency that leases
782 the property to a lessee, the property shall be deemed to be
783 owned by the governmental agency and used exclusively for
784 educational purposes if the governmental agency continues to use
785 such property exclusively for educational purposes pursuant to a
786 sublease or other contractual agreement with that lessee. If the
787 title to land is held by the trustee of an irrevocable inter
788 vivos trust and if the trust grantor owns 100 percent of the
789 entity that owns an educational institution that is using the
790 land exclusively for educational purposes, the land is deemed to
791 be property owned by the educational institution for purposes of
792 this exemption. Property owned by an educational institution
793 shall be deemed to be used for an educational purpose if the



794 institution has taken affirmative steps to prepare the property
795 for educational use. The term "affirmative steps" means
796 environmental or land use permitting activities, creation of
797 architectural plans or schematic drawings, land clearing or site
798 preparation, construction or renovation activities, or other
799 similar activities that demonstrate commitment of the property
800 to an educational use.

801 Section 18. Effective upon this act becoming a law,
802 paragraphs (b), (d), (e), and (f) of subsection (2) of section
803 200.065, Florida Statutes, are amended to read:

804 200.065 Method of fixing millage.-

805 (2) No millage shall be levied until a resolution or
806 ordinance has been approved by the governing board of the taxing
807 authority which resolution or ordinance must be approved by the
808 taxing authority according to the following procedure:

809 (b) Within 35 days of certification of value pursuant to
810 subsection (1), each taxing authority shall advise the property
811 appraiser of its proposed millage rate, of its rolled-back rate
812 computed pursuant to subsection (1), and of the date, time, and
813 place at which a public hearing will be held to consider the
814 proposed millage rate and the tentative budget. The property
815 appraiser shall utilize this information in preparing the notice
816 of proposed property taxes pursuant to s. 200.069. The deadline
817 for mailing the notice shall be the later of 55 days after
818 certification of value pursuant to subsection (1) or 10 days
819 after either the date the tax roll is approved or the interim
820 roll procedures under s. 193.1145 are instituted. However, for
821 counties for which a state of emergency was declared by
822 executive order or proclamation of the Governor pursuant to



882296

823 chapter 252, if mailing is not possible during the state of
824 emergency, the property appraiser may post the notice on the
825 county's website. If the deadline for mailing the notice of
826 proposed property taxes is 10 days after the date the tax roll
827 is approved or the interim roll procedures are instituted, all
828 subsequent deadlines provided in this section shall be extended.
829 In addition, the deadline for mailing the notice may be extended
830 for 30 days in counties for which a state of emergency was
831 declared by executive order or proclamation of the Governor
832 pursuant to chapter 252, and property appraisers may use
833 alternate methods of distribution only when mailing the notice
834 is not possible. In such event, however, property appraisers
835 must work with county tax collectors to ensure the timely
836 assessment and collection of taxes. The number of days by which
837 the deadlines shall be extended shall equal the number of days
838 by which the deadline for mailing the notice of proposed taxes
839 is extended beyond 55 days after certification. If any taxing
840 authority fails to provide the information required in this
841 paragraph to the property appraiser in a timely fashion, the
842 taxing authority shall be prohibited from levying a millage rate
843 greater than the rolled-back rate computed pursuant to
844 subsection (1) for the upcoming fiscal year, which rate shall be
845 computed by the property appraiser and used in preparing the
846 notice of proposed property taxes. Each multicounty taxing
847 authority that levies taxes in any county that has extended the
848 deadline for mailing the notice due to a declared state of
849 emergency and that has noticed hearings in other counties must
850 advertise the hearing at which it intends to adopt a tentative
851 budget and millage rate in a newspaper of general paid



882296

852 circulation within each county not less than 2 days or more than
853 5 days before the hearing.

854 (d) Within 15 days after the meeting adopting the tentative
855 budget, the taxing authority shall advertise in a newspaper of
856 general circulation in the county as provided in subsection (3),
857 its intent to finally adopt a millage rate and budget. A public
858 hearing to finalize the budget and adopt a millage rate shall be
859 held not less than 2 days nor more than 5 days after the day
860 that the advertisement is first published. In the event of a
861 need to postpone or recess the final meeting due to a declared
862 state of emergency, the taxing authority may postpone or recess
863 the hearing for up to 7 days and shall post a prominent notice
864 at the place of the original hearing showing the date, time, and
865 place where the hearing will be reconvened. The posted notice
866 shall measure not less than 8.5 by 11 inches. The taxing
867 authority shall make every reasonable effort to provide
868 reasonable notification of the continued hearing to the
869 taxpayers. The information must also be posted on the taxing
870 authority's website. During the hearing, the governing body of
871 the taxing authority shall amend the adopted tentative budget as
872 it sees fit, adopt a final budget, and adopt a resolution or
873 ordinance stating the millage rate to be levied. The resolution
874 or ordinance shall state the percent, if any, by which the
875 millage rate to be levied exceeds the rolled-back rate computed
876 pursuant to subsection (1), which shall be characterized as the
877 percentage increase in property taxes adopted by the governing
878 body. The adoption of the budget and the millage-levy resolution
879 or ordinance shall be by separate votes. For each taxing
880 authority levying millage, the name of the taxing authority, the



882296

881 rolled-back rate, the percentage increase, and the millage rate
882 to be levied shall be publicly announced before ~~prior to~~ the
883 adoption of the millage-levy resolution or ordinance. In no
884 event may the millage rate adopted pursuant to this paragraph
885 exceed the millage rate tentatively adopted pursuant to
886 paragraph (c). If the rate tentatively adopted pursuant to
887 paragraph (c) exceeds the proposed rate provided to the property
888 appraiser pursuant to paragraph (b), or as subsequently adjusted
889 pursuant to subsection (11), each taxpayer within the
890 jurisdiction of the taxing authority shall be sent notice by
891 first-class mail of his or her taxes under the tentatively
892 adopted millage rate and his or her taxes under the previously
893 proposed rate. The notice must be prepared by the property
894 appraiser, at the expense of the taxing authority, and must
895 generally conform to the requirements of s. 200.069. If such
896 additional notice is necessary, its mailing must precede the
897 hearing held pursuant to this paragraph by not less than 10 days
898 and not more than 15 days.

899 (e)1. In the hearings required pursuant to paragraphs (c)
900 and (d), the first substantive issue discussed shall be the
901 percentage increase in millage over the rolled-back rate
902 necessary to fund the budget, if any, and the specific purposes
903 for which ad valorem tax revenues are being increased. During
904 such discussion, the governing body shall hear comments
905 regarding the proposed increase and explain the reasons for the
906 proposed increase over the rolled-back rate. The general public
907 shall be allowed to speak and to ask questions before ~~prior to~~
908 adoption of any measures by the governing body. The governing
909 body shall adopt its tentative or final millage rate before



882296

910 ~~prior to~~ adopting its tentative or final budget.

911 2. These hearings shall be held after 5 p.m. if scheduled
912 on a day other than Saturday. No hearing shall be held on a
913 Sunday. The county commission shall not schedule its hearings on
914 days scheduled for hearings by the school board. The hearing
915 dates scheduled by the county commission and school board shall
916 not be utilized by any other taxing authority within the county
917 for its public hearings. However, in counties for which a state
918 of emergency was declared by executive order or proclamation of
919 the Governor pursuant to chapter 252 and the rescheduling of
920 hearings on the same day is unavoidable, the county commission
921 and school board must conduct their hearings at different times,
922 and other taxing authorities must schedule their hearings so as
923 not to conflict with the times of the county commission and
924 school board hearings. A multicounty taxing authority shall make
925 every reasonable effort to avoid scheduling hearings on days
926 utilized by the counties or school districts within its
927 jurisdiction. Tax levies and budgets for dependent special
928 taxing districts shall be adopted at the hearings for the taxing
929 authority to which such districts are dependent, following such
930 discussion and adoption of levies and budgets for the superior
931 taxing authority. A taxing authority may adopt the tax levies
932 for all of its dependent special taxing districts, and may adopt
933 the budgets for all of its dependent special taxing districts,
934 by a single unanimous vote. However, if a member of the general
935 public requests that the tax levy or budget of a dependent
936 special taxing district be separately discussed and separately
937 adopted, the taxing authority shall discuss and adopt that tax
938 levy or budget separately. If, due to circumstances beyond the



939 control of the taxing authority, including a state of emergency
940 declared by executive order or proclamation of the Governor
941 pursuant to chapter 252, the hearing provided for in paragraph
942 (c) or paragraph (d) is recessed or postponed, the taxing
943 authority shall publish a notice in a newspaper of general paid
944 circulation in the county. The notice shall state the time and
945 place for the continuation of the hearing and shall be published
946 at least 2 days but not more than 5 days before ~~prior to~~ the
947 date the hearing will be continued. In the event of postponement
948 or recess due to a declared state of emergency, all subsequent
949 dates in this section shall be extended by the number of days of
950 the postponement or recess. Notice of the postponement or recess
951 must be in writing by the affected taxing authority to the tax
952 collector, the property appraiser, and the Department of Revenue
953 within 3 calendar days after the postponement or recess. In the
954 event of such extension, the affected taxing authority must work
955 with the county tax collector and property appraiser to ensure
956 timely assessment and collection of taxes.

957 (f)1. Notwithstanding any provisions of paragraph (c) to
958 the contrary, each school district shall advertise its intent to
959 adopt a tentative budget in a newspaper of general circulation
960 pursuant to subsection (3) within 29 days of certification of
961 value pursuant to subsection (1). Not less than 2 days or more
962 than 5 days thereafter, the district shall hold a public hearing
963 on the tentative budget pursuant to the applicable provisions of
964 paragraph (c). In the event of postponement or recess due to a
965 declared state of emergency, the school district may postpone or
966 recess the hearing for up to 7 days and shall post a prominent
967 notice at the place of the original hearing showing the date,



882296

968 time, and place where the hearing will be reconvened. The posted
969 notice shall measure not less than 8.5 by 11 inches. The school
970 district shall make every reasonable effort to provide
971 reasonable notification of the continued hearing to the
972 taxpayers. The information must also be posted on the school
973 district's website.

974 2. Notwithstanding any provisions of paragraph (b) to the
975 contrary, each school district shall advise the property
976 appraiser of its recomputed proposed millage rate within 35 days
977 of certification of value pursuant to subsection (1). The
978 recomputed proposed millage rate of the school district shall be
979 considered its proposed millage rate for the purposes of
980 paragraph (b).

981 3. Notwithstanding any provisions of paragraph (d) to the
982 contrary, each school district shall hold a public hearing to
983 finalize the budget and adopt a millage rate within 80 days of
984 certification of value pursuant to subsection (1), but not
985 earlier than 65 days after certification. The hearing shall be
986 held in accordance with the applicable provisions of paragraph
987 (d), except that a newspaper advertisement need not precede the
988 hearing.

989 Section 19. Section 200.069, Florida Statutes, is amended
990 to read:

991 200.069 Notice of proposed property taxes and non-ad
992 valorem assessments.—Pursuant to s. 200.065(2)(b), the property
993 appraiser, in the name of the taxing authorities and local
994 governing boards levying non-ad valorem assessments within his
995 or her jurisdiction and at the expense of the county, shall
996 prepare and deliver by first-class mail to each taxpayer to be



997 listed on the current year's assessment roll a notice of
998 proposed property taxes, which notice shall contain the elements
999 and use the format provided in the following form.
1000 Notwithstanding the provisions of s. 195.022, no county officer
1001 shall use a form other than that provided herein. The Department
1002 of Revenue may adjust the spacing and placement on the form of
1003 the elements listed in this section as it considers necessary
1004 based on changes in conditions necessitated by various taxing
1005 authorities. If the elements are in the order listed, the
1006 placement of the listed columns may be varied at the discretion
1007 and expense of the property appraiser, and the property
1008 appraiser may use printing technology and devices to complete
1009 the form, the spacing, and the placement of the information in
1010 the columns. In addition, the property appraiser may not include
1011 in the mailing of the notice of ad valorem taxes and non-ad
1012 valorem assessments additional information or items unless such
1013 information or items explain a component of the notice or
1014 provide information directly related to the assessment and
1015 taxation of the property. A county officer may use a form other
1016 than that provided by the department for purposes of this part,
1017 but only if his or her office pays the related expenses and he
1018 or she obtains prior written permission from the executive
1019 director of the department; however, a county officer may not
1020 use a form the substantive content of which is at variance with
1021 the form prescribed by the department. The county officer may
1022 continue to use such an approved form until the law that
1023 specifies the form is amended or repealed or until the officer
1024 receives written disapproval from the executive director.

1025 (1) The first page of the notice shall read:



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NOTICE OF PROPOSED PROPERTY TAXES
DO NOT PAY—THIS IS NOT A BILL

The taxing authorities which levy property taxes against your property will soon hold PUBLIC HEARINGS to adopt budgets and tax rates for the next year.

The purpose of these PUBLIC HEARINGS is to receive opinions from the general public and to answer questions on the proposed tax change and budget PRIOR TO TAKING FINAL ACTION.

Each taxing authority may AMEND OR ALTER its proposals at the hearing.

(2) (a) The notice shall include a brief legal description of the property, the name and mailing address of the owner of record, and the tax information applicable to the specific parcel in question. The information shall be in columnar form. There shall be seven column headings which shall read: "Taxing Authority," "Your Property Taxes Last Year," "Last Year's Adjusted Tax Rate (Millage)," "Your Taxes This Year IF NO Budget Change Is Adopted," "Tax Rate This Year IF PROPOSED Budget Is Adopted (Millage)," "Your Taxes This Year IF PROPOSED Budget Change Is Adopted," and "A Public Hearing on the Proposed Taxes and Budget Will Be Held:."

(b) As used in this section, the term "last year's adjusted tax rate" means the rolled-back rate calculated pursuant to s. 200.065(1).

(3) There shall be under each column heading an entry for the county; the school district levy required pursuant to s.



882296

1055 1011.60(6); other operating school levies; the municipality or
1056 municipal service taxing unit or units in which the parcel lies,
1057 if any; the water management district levying pursuant to s.
1058 373.503; the independent special districts in which the parcel
1059 lies, if any; and for all voted levies for debt service
1060 applicable to the parcel, if any.

1061 (4) For each entry listed in subsection (3), there shall
1062 appear on the notice the following:

1063 (a) In the first column, a brief, commonly used name for
1064 the taxing authority or its governing body. The entry in the
1065 first column for the levy required pursuant to s. 1011.60(6)
1066 shall be "By State Law." The entry for other operating school
1067 district levies shall be "By Local Board." Both school levy
1068 entries shall be indented and preceded by the notation "Public
1069 Schools:". For each voted levy for debt service, the entry shall
1070 be "Voter Approved Debt Payments."

1071 (b) In the second column, the gross amount of ad valorem
1072 taxes levied against the parcel in the previous year. If the
1073 parcel did not exist in the previous year, the second column
1074 shall be blank.

1075 (c) In the third column, last year's adjusted tax rate or,
1076 in the case of voted levies for debt service, the tax rate
1077 previously authorized by referendum.

1078 (d) In the fourth column, the gross amount of ad valorem
1079 taxes which will apply to the parcel in the current year if each
1080 taxing authority levies last year's adjusted tax rate or, in the
1081 case of voted levies for debt service, the amount previously
1082 authorized by referendum.

1083 (e) In the fifth column, the tax rate that each taxing



1084 authority must levy against the parcel to fund the proposed
1085 budget or, in the case of voted levies for debt service, the tax
1086 rate previously authorized by referendum.

1087 (f) In the sixth column, the gross amount of ad valorem
1088 taxes that must be levied in the current year if the proposed
1089 budget is adopted.

1090 (g) In the seventh column, the date, the time, and a brief
1091 description of the location of the public hearing required
1092 pursuant to s. 200.065(2)(c).

1093 (5) Following the entries for each taxing authority, a
1094 final entry shall show: in the first column, the words "Total
1095 Property Taxes:" and in the second, fourth, and sixth columns,
1096 the sum of the entries for each of the individual taxing
1097 authorities. The second, fourth, and sixth columns shall,
1098 immediately below said entries, be labeled Column 1, Column 2,
1099 and Column 3, respectively. Below these labels shall appear, in
1100 boldfaced type, the statement: SEE REVERSE SIDE FOR EXPLANATION.

1101 (6) (a) The second page of the notice shall state the
1102 parcel's market value and for each taxing authority that levies
1103 an ad valorem tax against the parcel:

1104 1. The assessed value, value of exemptions, and taxable
1105 value for the previous year and the current year.

1106 2. Each assessment reduction and exemption applicable to
1107 the property, including the value of the assessment reduction or
1108 exemption and tax levies to which they apply.

1109 (b) The reverse side of the second page shall contain
1110 definitions and explanations for the values included on the
1111 front side.

1112 (7) The following statement shall appear after the values



882296

1142 proposal is NOT final and may be amended at the public hearings
1143 shown on the front side of this notice. The difference between
1144 columns 2 and 3 is the tax change proposed by each local taxing
1145 authority and is NOT the result of higher assessments.
1146

1147 *Note: Amounts shown on this form do NOT reflect early payment
1148 discounts you may have received or may be eligible to receive.
1149 (Discounts are a maximum of 4 percent of the amounts shown on
1150 this form.)

1151 (9) The bottom portion of the notice shall further read in
1152 bold, conspicuous print:

1153
1154 "Your final tax bill may contain non-ad valorem
1155 assessments which may not be reflected on this notice
1156 such as assessments for roads, fire, garbage,
1157 lighting, drainage, water, sewer, or other
1158 governmental services and facilities which may be
1159 levied by your county, city, or any special district."
1160

1161 (10) (a) If requested by the local governing board levying
1162 non-ad valorem assessments and agreed to by the property
1163 appraiser, the notice specified in this section may contain a
1164 notice of proposed or adopted non-ad valorem assessments. If so
1165 agreed, the notice shall be titled:

1166
1167 NOTICE OF PROPOSED PROPERTY TAXES
1168 AND PROPOSED OR ADOPTED
1169 NON-AD VALOREM ASSESSMENTS
1170 DO NOT PAY—THIS IS NOT A BILL



882296

1171
1172 There must be a clear partition between the notice of proposed
1173 property taxes and the notice of proposed or adopted non-ad
1174 valorem assessments. The partition must be a bold, horizontal
1175 line approximately 1/8-inch thick. By rule, the department shall
1176 provide a format for the form of the notice of proposed or
1177 adopted non-ad valorem assessments which meets the following
1178 minimum requirements:

1179 1. There must be subheading for columns listing the levying
1180 local governing board, with corresponding assessment rates
1181 expressed in dollars and cents per unit of assessment, and the
1182 associated assessment amount.

1183 2. The purpose of each assessment must also be listed in
1184 the column listing the levying local governing board if the
1185 purpose is not clearly indicated by the name of the board.

1186 3. Each non-ad valorem assessment for each levying local
1187 governing board must be listed separately.

1188 4. If a county has too many municipal service benefit units
1189 or assessments to be listed separately, it shall combine them by
1190 function.

1191 5. A brief statement outlining the responsibility of the
1192 tax collector and each levying local governing board as to any
1193 non-ad valorem assessment must be provided on the form,
1194 accompanied by directions as to which office to contact for
1195 particular questions or problems.

1196 (b) If the notice includes all adopted non-ad valorem
1197 assessments, the provisions contained in subsection (9) shall
1198 not be placed on the notice.

1199 Section 20. Effective January 1, 2021, paragraphs (a) and



882296

1200 (b) of subsection (1) of section 202.12, Florida Statutes, are
1201 amended to read:

1202 202.12 Sales of communications services.—The Legislature
1203 finds that every person who engages in the business of selling
1204 communications services at retail in this state is exercising a
1205 taxable privilege. It is the intent of the Legislature that the
1206 tax imposed by chapter 203 be administered as provided in this
1207 chapter.

1208 (1) For the exercise of such privilege, a tax is levied on
1209 each taxable transaction and is due and payable as follows:

1210 (a) Except as otherwise provided in this subsection, at the
1211 rate of 4.42 ~~4.92~~ percent applied to the sales price of the
1212 communications service that:

- 1213 1. Originates and terminates in this state, or
1214 2. Originates or terminates in this state and is charged to
1215 a service address in this state,

1216
1217 when sold at retail, computed on each taxable sale for the
1218 purpose of remitting the tax due. The gross receipts tax imposed
1219 by chapter 203 shall be collected on the same taxable
1220 transactions and remitted with the tax imposed by this
1221 paragraph. If no tax is imposed by this paragraph due to the
1222 exemption provided under s. 202.125(1), the tax imposed by
1223 chapter 203 shall nevertheless be collected and remitted in the
1224 manner and at the time prescribed for tax collections and
1225 remittances under this chapter.

1226 (b) At the rate of 8.57 ~~9.07~~ percent applied to the retail
1227 sales price of any direct-to-home satellite service received in
1228 this state. The proceeds of the tax imposed under this paragraph



882296

1229 shall be accounted for and distributed in accordance with s.
1230 202.18(2). The gross receipts tax imposed by chapter 203 shall
1231 be collected on the same taxable transactions and remitted with
1232 the tax imposed by this paragraph.

1233 Section 21. Effective January 1, 2021, section 202.12001,
1234 Florida Statutes, is amended to read:

1235 202.12001 Combined rate for tax collected pursuant to ss.
1236 202.12(1)(a) and 203.01(1)(b).—In complying with ss. 1-3, ch.
1237 2010-149, Laws of Florida, the dealer of communication services
1238 may collect a combined rate of 4.57 ~~5.07~~ percent, composed of
1239 the 4.42 ~~4.92~~ percent and 0.15 percent rates required by ss.
1240 202.12(1)(a) and 203.01(1)(b)3., respectively, if the provider
1241 properly reflects the tax collected with respect to the two
1242 provisions as required in the return to the department.

1243 Section 22. Effective January 1, 2021, section 203.001,
1244 Florida Statutes, is amended to read:

1245 203.001 Combined rate for tax collected pursuant to ss.
1246 202.12(1)(a) and 203.01(1)(b).—In complying with ss. 1-3, ch.
1247 2010-149, Laws of Florida, the dealer of communication services
1248 may collect a combined rate of 4.57 ~~5.07~~ percent, composed of
1249 the 4.42 ~~4.92~~ percent and 0.15 percent rates required by ss.
1250 202.12(1)(a) and 203.01(1)(b)3., respectively, if the provider
1251 properly reflects the tax collected with respect to the two
1252 provisions as required in the return to the Department of
1253 Revenue.

1254 Section 23. Subsection (1) of section 206.05, Florida
1255 Statutes, is amended to read:

1256 206.05 Bond required of licensed terminal supplier,
1257 importer, exporter, or wholesaler.—



882296

1258 (1) Each terminal supplier, importer, exporter, or
1259 wholesaler, except a municipality, county, school board, state
1260 agency, federal agency, or special district which is licensed
1261 under this part, shall file with the department a bond in a
1262 penal sum of not more than \$300,000 ~~\$100,000~~, such sum to be
1263 approximately 3 times the combined average monthly tax levied
1264 under this part and local option tax on motor fuel paid or due
1265 during the preceding 12 calendar months under the laws of this
1266 state. An exporter shall file a bond in an amount equal to 3
1267 times the average monthly tax due on gallons acquired for
1268 export. The bond shall be in such form as may be approved by the
1269 department, executed by a surety company duly licensed to do
1270 business under the laws of the state as surety thereon, and
1271 conditioned upon the prompt filing of true reports and the
1272 payment to the department of any and all fuel taxes levied under
1273 this chapter including local option taxes which are now or which
1274 hereafter may be levied or imposed, together with any and all
1275 penalties and interest thereon, and generally upon faithful
1276 compliance with the provisions of the fuel tax and local option
1277 tax laws of the state. The licensee shall be the principal
1278 obligor, and the state shall be the obligee. An assigned time
1279 deposit or irrevocable letter of credit may be accepted in lieu
1280 of a surety bond.

1281 Section 24. Subsection (6) of section 206.8741, Florida
1282 Statutes, is amended to read:

1283 206.8741 Dyeing and marking; notice requirements.—

1284 (6) Any person who fails to provide or post the required
1285 notice with respect to any dyed diesel fuel is subject to a
1286 penalty of \$2,500 for each month such failure occurs ~~the penalty~~



882296

1287 ~~imposed by s. 206.872(11).~~

1288 Section 25. Subsection (1) section 206.90, Florida
1289 Statutes, is amended to read:

1290 206.90 Bond required of terminal suppliers, importers, and
1291 wholesalers.—

1292 (1) Every terminal supplier, importer, or wholesaler,
1293 except a municipality, county, state agency, federal agency,
1294 school board, or special district, shall file with the
1295 department a bond or bonds in the penal sum of not more than
1296 \$300,000 ~~\$100,000~~. The sum of such bond shall be approximately 3
1297 times the average monthly diesel fuels tax and local option tax
1298 on diesel fuels paid or due during the preceding 12 calendar
1299 months, with a surety approved by the department. The licensee
1300 shall be the principal obligor and the state shall be the
1301 obligee, conditioned upon the faithful compliance with the
1302 provisions of this chapter, including the local option tax laws.
1303 If the sum of 3 times a licensee's average monthly tax is less
1304 than \$50, no bond shall be required.

1305 Section 26. Effective January 1, 2021, paragraphs (c) and
1306 (d) of subsection (1) of section 212.031, Florida Statutes, are
1307 amended to read:

1308 212.031 Tax on rental or license fee for use of real
1309 property.—

1310 (1)

1311 (c) For the exercise of such privilege, a tax is levied at
1312 the rate of 5.4 ~~5.5~~ percent of and on the total rent or license
1313 fee charged for such real property by the person charging or
1314 collecting the rental or license fee. The total rent or license
1315 fee charged for such real property shall include payments for



882296

1316 the granting of a privilege to use or occupy real property for
1317 any purpose and shall include base rent, percentage rents, or
1318 similar charges. Such charges shall be included in the total
1319 rent or license fee subject to tax under this section whether or
1320 not they can be attributed to the ability of the lessor's or
1321 licensor's property as used or operated to attract customers.
1322 Payments for intrinsically valuable personal property such as
1323 franchises, trademarks, service marks, logos, or patents are not
1324 subject to tax under this section. In the case of a contractual
1325 arrangement that provides for both payments taxable as total
1326 rent or license fee and payments not subject to tax, the tax
1327 shall be based on a reasonable allocation of such payments and
1328 shall not apply to that portion which is for the nontaxable
1329 payments.

1330 (d) If the rental or license fee of any such real property
1331 is paid by way of property, goods, wares, merchandise, services,
1332 or other thing of value, the tax shall be at the rate of 5.4 ~~5.5~~
1333 percent of the value of the property, goods, wares, merchandise,
1334 services, or other thing of value.

1335 Section 27. Paragraph (a) of subsection (2) of section
1336 212.04, Florida Statutes, is amended to read:

1337 212.04 Admissions tax; rate, procedure, enforcement.—

1338 (2) (a) A tax may not be levied on:

1339 1. Admissions to athletic or other events sponsored by
1340 elementary schools, junior high schools, middle schools, high
1341 schools, community colleges, public or private colleges and
1342 universities, deaf and blind schools, facilities of the youth
1343 services programs of the Department of Children and Families,
1344 and state correctional institutions if only student, faculty, or



882296

1345 inmate talent is used. However, this exemption does not apply to
1346 admission to athletic events sponsored by a state university,
1347 and the proceeds of the tax collected on such admissions shall
1348 be retained and used by each institution to support women's
1349 athletics as provided in s. 1006.71(2)(c).

1350 2. Dues, membership fees, and admission charges imposed by
1351 not-for-profit sponsoring organizations. To receive this
1352 exemption, the sponsoring organization must qualify as a not-
1353 for-profit entity under s. 501(c)(3) of the Internal Revenue
1354 Code of 1954, as amended.

1355 3. Admission charges to an event sponsored by a
1356 governmental entity, sports authority, or sports commission if
1357 held in a convention hall, exhibition hall, auditorium, stadium,
1358 theater, arena, civic center, performing arts center, or
1359 publicly owned recreational facility and if 100 percent of the
1360 risk of success or failure lies with the sponsor of the event
1361 and 100 percent of the funds at risk for the event belong to the
1362 sponsor, and student or faculty talent is not exclusively used.
1363 As used in this subparagraph, the terms "sports authority" and
1364 "sports commission" mean a nonprofit organization that is exempt
1365 from federal income tax under s. 501(c)(3) of the Internal
1366 Revenue Code and that contracts with a county or municipal
1367 government for the purpose of promoting and attracting sports-
1368 tourism events to the community with which it contracts.

1369 4. An admission paid by a student, or on the student's
1370 behalf, to any required place of sport or recreation if the
1371 student's participation in the sport or recreational activity is
1372 required as a part of a program or activity sponsored by, and
1373 under the jurisdiction of, the student's educational institution



882296

1374 if his or her attendance is as a participant and not as a
1375 spectator.

1376 5. Admissions to the National Football League championship
1377 game or Pro Bowl; admissions to any semifinal game or
1378 championship game of a national collegiate tournament;
1379 admissions to a Major League Baseball, Major League Soccer,
1380 National Basketball Association, or National Hockey League all-
1381 star game; admissions to the Major League Baseball Home Run
1382 Derby held before the Major League Baseball All-Star Game;
1383 admissions to a Formula 1 Grand Prix, including qualifying and
1384 support races held at the circuit 72 hours before such Grand
1385 Prix; or admissions to National Basketball Association all-star
1386 events produced by the National Basketball Association and held
1387 at a facility such as an arena, convention center, or municipal
1388 facility.

1389 6. A participation fee or sponsorship fee imposed by a
1390 governmental entity as described in s. 212.08(6) for an athletic
1391 or recreational program if the governmental entity by itself, or
1392 in conjunction with an organization exempt under s. 501(c)(3) of
1393 the Internal Revenue Code of 1954, as amended, sponsors,
1394 administers, plans, supervises, directs, and controls the
1395 athletic or recreational program.

1396 7. Admissions to live theater, live opera, or live ballet
1397 productions in this state which are sponsored by an organization
1398 that has received a determination from the Internal Revenue
1399 Service that the organization is exempt from federal income tax
1400 under s. 501(c)(3) of the Internal Revenue Code of 1954, as
1401 amended, if the organization actively participates in planning
1402 and conducting the event, is responsible for the safety and



882296

1403 success of the event, is organized for the purpose of sponsoring
1404 live theater, live opera, or live ballet productions in this
1405 state, has more than 10,000 subscribing members and has among
1406 the stated purposes in its charter the promotion of arts
1407 education in the communities it serves, and will receive at
1408 least 20 percent of the net profits, if any, of the events the
1409 organization sponsors and will bear the risk of at least 20
1410 percent of the losses, if any, from the events it sponsors if
1411 the organization employs other persons as agents to provide
1412 services in connection with a sponsored event. Before March 1 of
1413 each year, such organization may apply to the department for a
1414 certificate of exemption for admissions to such events sponsored
1415 in this state by the organization during the immediately
1416 following state fiscal year. The application must state the
1417 total dollar amount of admissions receipts collected by the
1418 organization or its agents from such events in this state
1419 sponsored by the organization or its agents in the year
1420 immediately preceding the year in which the organization applies
1421 for the exemption. Such organization shall receive the exemption
1422 only to the extent of \$1.5 million multiplied by the ratio that
1423 such receipts bear to the total of such receipts of all
1424 organizations applying for the exemption in such year; however,
1425 such exemption granted to any organization may not exceed 6
1426 percent of such admissions receipts collected by the
1427 organization or its agents in the year immediately preceding the
1428 year in which the organization applies for the exemption. Each
1429 organization receiving the exemption shall report each month to
1430 the department the total admissions receipts collected from such
1431 events sponsored by the organization during the preceding month



1432 and shall remit to the department an amount equal to 6 percent
1433 of such receipts reduced by any amount remaining under the
1434 exemption. Tickets for such events sold by such organizations
1435 may not reflect the tax otherwise imposed under this section.

1436 8. Entry fees for participation in freshwater fishing
1437 tournaments.

1438 9. Participation or entry fees charged to participants in a
1439 game, race, or other sport or recreational event if spectators
1440 are charged a taxable admission to such event.

1441 10. Admissions to any postseason collegiate football game
1442 sanctioned by the National Collegiate Athletic Association.

1443 11. Admissions to and membership fees for gun clubs. For
1444 purposes of this subparagraph, the term "gun club" means an
1445 organization whose primary purpose is to offer its members
1446 access to one or more shooting ranges for target or skeet
1447 shooting.

1448 Section 28. Paragraph (a) of subsection (1) of section
1449 212.05, Florida Statutes, is amended, and paragraph (n) is added
1450 to that subsection, to read:

1451 212.05 Sales, storage, use tax.—It is hereby declared to be
1452 the legislative intent that every person is exercising a taxable
1453 privilege who engages in the business of selling tangible
1454 personal property at retail in this state, including the
1455 business of making mail order sales, or who rents or furnishes
1456 any of the things or services taxable under this chapter, or who
1457 stores for use or consumption in this state any item or article
1458 of tangible personal property as defined herein and who leases
1459 or rents such property within the state.

1460 (1) For the exercise of such privilege, a tax is levied on



882296

1461 each taxable transaction or incident, which tax is due and
1462 payable as follows:

1463 (a)1.a. At the rate of 6 percent of the sales price of each
1464 item or article of tangible personal property when sold at
1465 retail in this state, computed on each taxable sale for the
1466 purpose of remitting the amount of tax due the state, and
1467 including each and every retail sale.

1468 b. Each occasional or isolated sale of an aircraft, boat,
1469 mobile home, or motor vehicle of a class or type which is
1470 required to be registered, licensed, titled, or documented in
1471 this state or by the United States Government shall be subject
1472 to tax at the rate provided in this paragraph. The department
1473 shall by rule adopt any nationally recognized publication for
1474 valuation of used motor vehicles as the reference price list for
1475 any used motor vehicle which is required to be licensed pursuant
1476 to s. 320.08(1), (2), (3)(a), (b), (c), or (e), or (9). If any
1477 party to an occasional or isolated sale of such a vehicle
1478 reports to the tax collector a sales price which is less than 80
1479 percent of the average loan price for the specified model and
1480 year of such vehicle as listed in the most recent reference
1481 price list, the tax levied under this paragraph shall be
1482 computed by the department on such average loan price unless the
1483 parties to the sale have provided to the tax collector an
1484 affidavit signed by each party, or other substantial proof,
1485 stating the actual sales price. Any party to such sale who
1486 reports a sales price less than the actual sales price is guilty
1487 of a misdemeanor of the first degree, punishable as provided in
1488 s. 775.082 or s. 775.083. The department shall collect or
1489 attempt to collect from such party any delinquent sales taxes.



882296

1490 In addition, such party shall pay any tax due and any penalty
1491 and interest assessed plus a penalty equal to twice the amount
1492 of the additional tax owed. Notwithstanding any other provision
1493 of law, the Department of Revenue may waive or compromise any
1494 penalty imposed pursuant to this subparagraph.

1495 2. This paragraph does not apply to the sale of a boat or
1496 aircraft by or through a registered dealer under this chapter to
1497 a purchaser who, at the time of taking delivery, is a
1498 nonresident of this state, does not make his or her permanent
1499 place of abode in this state, and is not engaged in carrying on
1500 in this state any employment, trade, business, or profession in
1501 which the boat or aircraft will be used in this state, or is a
1502 corporation none of the officers or directors of which is a
1503 resident of, or makes his or her permanent place of abode in,
1504 this state, or is a noncorporate entity that has no individual
1505 vested with authority to participate in the management,
1506 direction, or control of the entity's affairs who is a resident
1507 of, or makes his or her permanent abode in, this state. For
1508 purposes of this exemption, either a registered dealer acting on
1509 his or her own behalf as seller, a registered dealer acting as
1510 broker on behalf of a seller, or a registered dealer acting as
1511 broker on behalf of the purchaser may be deemed to be the
1512 selling dealer. This exemption shall not be allowed unless:

1513 a. The purchaser removes a qualifying boat, as described in
1514 sub-subparagraph f., from the state within 90 days after the
1515 date of purchase or extension, or the purchaser removes a
1516 nonqualifying boat or an aircraft from this state within 10 days
1517 after the date of purchase or, when the boat or aircraft is
1518 repaired or altered, within 20 days after completion of the



882296

1519 repairs or alterations; or if the aircraft will be registered in
1520 a foreign jurisdiction and:

1521 (I) Application for the aircraft's registration is properly
1522 filed with a civil airworthiness authority of a foreign
1523 jurisdiction within 10 days after the date of purchase;

1524 (II) The purchaser removes the aircraft from the state to a
1525 foreign jurisdiction within 10 days after the date the aircraft
1526 is registered by the applicable foreign airworthiness authority;
1527 and

1528 (III) The aircraft is operated in the state solely to
1529 remove it from the state to a foreign jurisdiction.

1530

1531 For purposes of this sub-subparagraph, the term "foreign
1532 jurisdiction" means any jurisdiction outside of the United
1533 States or any of its territories;

1534 b. The purchaser, within 90 ~~30~~ days from the date of
1535 departure, provides the department with written proof that the
1536 purchaser licensed, registered, titled, or documented the boat
1537 or aircraft outside the state. If such written proof is
1538 unavailable, within 90 ~~30~~ days the purchaser shall provide proof
1539 that the purchaser applied for such license, title,
1540 registration, or documentation. The purchaser shall forward to
1541 the department proof of title, license, registration, or
1542 documentation upon receipt;

1543 c. The purchaser, within 30 ~~10~~ days after ~~of~~ removing the
1544 boat or aircraft from Florida, furnishes the department with
1545 proof of removal in the form of receipts for fuel, dockage,
1546 slippage, tie-down, or hangaring from outside of Florida. The
1547 information so provided must clearly and specifically identify



882296

1548 the boat or aircraft;

1549 d. The selling dealer, within 30 ~~5~~ days after ~~of~~ the date
1550 of sale, provides to the department a copy of the sales invoice,
1551 closing statement, bills of sale, and the original affidavit
1552 signed by the purchaser attesting that he or she has read the
1553 provisions of this section;

1554 e. The seller makes a copy of the affidavit a part of his
1555 or her record for as long as required by s. 213.35; and

1556 f. Unless the nonresident purchaser of a boat of 5 net tons
1557 of admeasurement or larger intends to remove the boat from this
1558 state within 10 days after the date of purchase or when the boat
1559 is repaired or altered, within 20 days after completion of the
1560 repairs or alterations, the nonresident purchaser applies to the
1561 selling dealer for a decal which authorizes 90 days after the
1562 date of purchase for removal of the boat. The nonresident
1563 purchaser of a qualifying boat may apply to the selling dealer
1564 within 60 days after the date of purchase for an extension decal
1565 that authorizes the boat to remain in this state for an
1566 additional 90 days, but not more than a total of 180 days,
1567 before the nonresident purchaser is required to pay the tax
1568 imposed by this chapter. The department is authorized to issue
1569 decals in advance to dealers. The number of decals issued in
1570 advance to a dealer shall be consistent with the volume of the
1571 dealer's past sales of boats which qualify under this sub-
1572 subparagraph. The selling dealer or his or her agent shall mark
1573 and affix the decals to qualifying boats in the manner
1574 prescribed by the department, before delivery of the boat.

1575 (I) The department is hereby authorized to charge dealers a
1576 fee sufficient to recover the costs of decals issued, except the



882296

1577 extension decal shall cost \$425.

1578 (II) The proceeds from the sale of decals will be deposited
1579 into the administrative trust fund.

1580 (III) Decals shall display information to identify the boat
1581 as a qualifying boat under this sub-subparagraph, including, but
1582 not limited to, the decal's date of expiration.

1583 (IV) The department is authorized to require dealers who
1584 purchase decals to file reports with the department and may
1585 prescribe all necessary records by rule. All such records are
1586 subject to inspection by the department.

1587 (V) Any dealer or his or her agent who issues a decal
1588 falsely, fails to affix a decal, mismarks the expiration date of
1589 a decal, or fails to properly account for decals will be
1590 considered prima facie to have committed a fraudulent act to
1591 evade the tax and will be liable for payment of the tax plus a
1592 mandatory penalty of 200 percent of the tax, and shall be liable
1593 for fine and punishment as provided by law for a conviction of a
1594 misdemeanor of the first degree, as provided in s. 775.082 or s.
1595 775.083.

1596 (VI) Any nonresident purchaser of a boat who removes a
1597 decal before permanently removing the boat from the state, or
1598 defaces, changes, modifies, or alters a decal in a manner
1599 affecting its expiration date before its expiration, or who
1600 causes or allows the same to be done by another, will be
1601 considered prima facie to have committed a fraudulent act to
1602 evade the tax and will be liable for payment of the tax plus a
1603 mandatory penalty of 200 percent of the tax, and shall be liable
1604 for fine and punishment as provided by law for a conviction of a
1605 misdemeanor of the first degree, as provided in s. 775.082 or s.



882296

1606 775.083.

1607 (VII) The department is authorized to adopt rules necessary
1608 to administer and enforce this subparagraph and to publish the
1609 necessary forms and instructions.

1610 (VIII) The department is hereby authorized to adopt
1611 emergency rules pursuant to s. 120.54(4) to administer and
1612 enforce the provisions of this subparagraph.

1613

1614 If the purchaser fails to remove the qualifying boat from this
1615 state within the maximum 180 days after purchase or a
1616 nonqualifying boat or an aircraft from this state within 10 days
1617 after purchase or, when the boat or aircraft is repaired or
1618 altered, within 20 days after completion of such repairs or
1619 alterations, or permits the boat or aircraft to return to this
1620 state within 6 months from the date of departure, except as
1621 provided in s. 212.08(7)(fff), or if the purchaser fails to
1622 furnish the department with any of the documentation required by
1623 this subparagraph within the prescribed time period, the
1624 purchaser shall be liable for use tax on the cost price of the
1625 boat or aircraft and, in addition thereto, payment of a penalty
1626 to the Department of Revenue equal to the tax payable. This
1627 penalty shall be in lieu of the penalty imposed by s. 212.12(2).
1628 The maximum 180-day period following the sale of a qualifying
1629 boat tax-exempt to a nonresident may not be tolled for any
1630 reason.

1631 (n) At the rate of 5.5 percent of the sales price on the
1632 sale of a new mobile home. As used in this paragraph, the term
1633 "new mobile home" has the same meaning as in s. 319.001.

1634 Section 29. Subsection (6) of section 212.055, Florida



882296

1635 Statutes, is amended, and paragraph (f) is added to subsection
1636 (1) of that section, to read:

1637 212.055 Discretionary sales surtaxes; legislative intent;
1638 authorization and use of proceeds.—It is the legislative intent
1639 that any authorization for imposition of a discretionary sales
1640 surtax shall be published in the Florida Statutes as a
1641 subsection of this section, irrespective of the duration of the
1642 levy. Each enactment shall specify the types of counties
1643 authorized to levy; the rate or rates which may be imposed; the
1644 maximum length of time the surtax may be imposed, if any; the
1645 procedure which must be followed to secure voter approval, if
1646 required; the purpose for which the proceeds may be expended;
1647 and such other requirements as the Legislature may provide.
1648 Taxable transactions and administrative procedures shall be as
1649 provided in s. 212.054.

1650 (1) CHARTER COUNTY AND REGIONAL TRANSPORTATION SYSTEM
1651 SURTAX.—

1652 (f) Any discretionary sales surtax levied under this
1653 subsection pursuant to a referendum held on or after July 1,
1654 2020, may not be levied for more than 30 years.

1655 (6) SCHOOL CAPITAL OUTLAY SURTAX.—

1656 (a) The school board in each county may levy, pursuant to
1657 resolution conditioned to take effect only upon approval by a
1658 majority vote of the electors of the county voting in a
1659 referendum, a discretionary sales surtax at a rate that may not
1660 exceed 0.5 percent.

1661 (b) The resolution must ~~shall~~ include a statement that
1662 provides a brief and general description of the school capital
1663 outlay projects to be funded by the surtax. The resolution must



882296

1664 include a statement that the revenues collected must be shared
1665 with eligible charter schools based on their proportionate share
1666 of the total school district enrollment. The statement must
1667 ~~shall~~ conform to the requirements of s. 101.161 and shall be
1668 placed on the ballot by the governing body of the county. The
1669 following question shall be placed on the ballot:

1670
1671 FOR THE CENTS TAX

1672 AGAINST THE CENTS TAX

1673
1674
1675 (c) The resolution providing for the imposition of the
1676 surtax must ~~shall~~ set forth a plan for use of the surtax
1677 proceeds for fixed capital expenditures or fixed capital costs
1678 associated with the construction, reconstruction, or improvement
1679 of school facilities and campuses which have a useful life
1680 expectancy of 5 or more years, and any land acquisition, land
1681 improvement, design, and engineering costs related thereto.
1682 Additionally, the plan shall include the costs of retrofitting
1683 and providing for technology implementation, including hardware
1684 and software, for the various sites within the school district.
1685 Surtax revenues may be used to service ~~for the purpose of~~
1686 ~~servicing~~ bond indebtedness to finance projects authorized by
1687 this subsection, and any interest accrued thereto may be held in
1688 trust to finance such projects. Neither the proceeds of the
1689 surtax nor any interest accrued thereto shall be used for
1690 operational expenses. Surtax revenues shared with charter



882296

1691 schools shall be expended by the charter school in a manner
1692 consistent with the allowable uses set forth in s. 1013.62(4).
1693 All revenues and expenditures shall be accounted for in a
1694 charter school's monthly or quarterly financial statement
1695 pursuant to s. 1002.33(9). The eligibility of a charter school
1696 to receive funds under this subsection shall be determined in
1697 accordance with s. 1013.62(1). If a school's charter is not
1698 renewed or is terminated and the school is dissolved under the
1699 provisions of law under which the school was organized, any
1700 unencumbered funds received under this subsection shall revert
1701 to the sponsor.

1702 (d) Surtax revenues collected by the Department of Revenue
1703 pursuant to this subsection shall be distributed to the school
1704 board imposing the surtax in accordance with law.

1705 Section 30. The amendment made by this act to s.
1706 212.055(6), Florida Statutes, which amends the allowable uses of
1707 the school capital outlay surtax, applies to levies authorized
1708 by vote of the electors on or after July 1, 2020.

1709 Section 31. Paragraph (fff) of subsection (7) of section
1710 212.08, Florida Statutes, is amended, and paragraph (u) is added
1711 to subsection (5) of that section, to read:

1712 212.08 Sales, rental, use, consumption, distribution, and
1713 storage tax; specified exemptions.—The sale at retail, the
1714 rental, the use, the consumption, the distribution, and the
1715 storage to be used or consumed in this state of the following
1716 are hereby specifically exempt from the tax imposed by this
1717 chapter.

1718 (5) EXEMPTIONS; ACCOUNT OF USE.—

1719 (u) Aircraft equipment used in governmental contracts.—



1720 Equipment, including electric and hydraulic ground power units,
1721 jet starter units, oxygen servicing and test equipment, engine
1722 trim boxes, and communications and avionics test sets, which is
1723 used to service, test, operate, upgrade, or configure aircraft
1724 for advanced training purposes as part of any contract with the
1725 United States Department of Defense or with a military branch of
1726 a recognized foreign government is exempt from the tax imposed
1727 by this chapter.

1728 (7) MISCELLANEOUS EXEMPTIONS.—Exemptions provided to any
1729 entity by this chapter do not inure to any transaction that is
1730 otherwise taxable under this chapter when payment is made by a
1731 representative or employee of the entity by any means,
1732 including, but not limited to, cash, check, or credit card, even
1733 when that representative or employee is subsequently reimbursed
1734 by the entity. In addition, exemptions provided to any entity by
1735 this subsection do not inure to any transaction that is
1736 otherwise taxable under this chapter unless the entity has
1737 obtained a sales tax exemption certificate from the department
1738 or the entity obtains or provides other documentation as
1739 required by the department. Eligible purchases or leases made
1740 with such a certificate must be in strict compliance with this
1741 subsection and departmental rules, and any person who makes an
1742 exempt purchase with a certificate that is not in strict
1743 compliance with this subsection and the rules is liable for and
1744 shall pay the tax. The department may adopt rules to administer
1745 this subsection.

1746 (fff) *Aircraft temporarily in the state.*—

1747 1. An aircraft owned by a nonresident is exempt from the
1748 use tax imposed under this chapter if the aircraft enters and



1749 remains in this state for less than a total of 21 days during
1750 the 6-month period after the date of purchase. The temporary use
1751 of the aircraft and subsequent removal from this state may be
1752 proven by invoices for fuel, tie-down, or hangar charges issued
1753 by out-of-state vendors or suppliers or similar documentation
1754 that clearly and specifically identifies the aircraft. The
1755 exemption provided in this subparagraph is in addition to the
1756 exemptions provided in subparagraphs 2. and 3. ~~subparagraph 2.~~
1757 and s. 212.05(1) (a).

1758 2. An aircraft owned by a nonresident is exempt from the
1759 use tax imposed under this chapter if the aircraft enters or
1760 remains in this state exclusively for purposes of flight
1761 training, repairs, alterations, refitting, or modification. Such
1762 purposes shall be supported by written documentation issued by
1763 in-state vendors or suppliers which clearly and specifically
1764 identifies the aircraft. The exemption provided in this
1765 subparagraph is in addition to the exemptions provided in
1766 subparagraph 1. and s. 212.05(1) (a).

1767 3. An aircraft owned by a nonresident is exempt from the
1768 use tax imposed under this chapter if the aircraft enters or
1769 remains in this state exclusively to be used in service of a
1770 contract with the United States Department of Defense or with a
1771 military branch of a recognized foreign government. The
1772 exemption provided in this subparagraph is in addition to the
1773 exemptions provided in subparagraph 1. and s. 212.05(1) (a).

1774 Section 32. Effective October 1, 2020, paragraph (jjj) of
1775 subsection (7) of section 212.08, Florida Statutes, is amended
1776 to read:

1777 212.08 Sales, rental, use, consumption, distribution, and



1778 storage tax; specified exemptions.—The sale at retail, the
1779 rental, the use, the consumption, the distribution, and the
1780 storage to be used or consumed in this state of the following
1781 are hereby specifically exempt from the tax imposed by this
1782 chapter.

1783 (7) MISCELLANEOUS EXEMPTIONS.—Exemptions provided to any
1784 entity by this chapter do not inure to any transaction that is
1785 otherwise taxable under this chapter when payment is made by a
1786 representative or employee of the entity by any means,
1787 including, but not limited to, cash, check, or credit card, even
1788 when that representative or employee is subsequently reimbursed
1789 by the entity. In addition, exemptions provided to any entity by
1790 this subsection do not inure to any transaction that is
1791 otherwise taxable under this chapter unless the entity has
1792 obtained a sales tax exemption certificate from the department
1793 or the entity obtains or provides other documentation as
1794 required by the department. Eligible purchases or leases made
1795 with such a certificate must be in strict compliance with this
1796 subsection and departmental rules, and any person who makes an
1797 exempt purchase with a certificate that is not in strict
1798 compliance with this subsection and the rules is liable for and
1799 shall pay the tax. The department may adopt rules to administer
1800 this subsection.

1801 (jjj) *Certain machinery and equipment.*—

1802 1. Industrial machinery and equipment purchased by eligible
1803 manufacturing businesses which is used at a fixed location in
1804 this state for the manufacture, processing, compounding, or
1805 production of items of tangible personal property for sale is
1806 exempt from the tax imposed by this chapter. If, at the time of



882296

1807 purchase, the purchaser furnishes the seller with a signed
1808 certificate certifying the purchaser's entitlement to exemption
1809 pursuant to this paragraph, the seller is not required to
1810 collect the tax on the sale of such items, and the department
1811 shall look solely to the purchaser for recovery of the tax if it
1812 determines that the purchaser was not entitled to the exemption.

1813 2. For purposes of this paragraph, the term:

1814 a. "Eligible manufacturing business" means any business
1815 whose primary business activity at the location where the
1816 industrial machinery and equipment is located is within the
1817 industries classified under NAICS codes 31, 32, 33, 112511, and
1818 423930.

1819 b. "Eligible postharvest activity business" means a
1820 business whose primary business activity, at the location where
1821 the postharvest machinery and equipment is located, is within
1822 the industries classified under NAICS code 115114.

1823 c. "NAICS" means those classifications contained in the
1824 North American Industry Classification System, as published in
1825 2007 by the Office of Management and Budget, Executive Office of
1826 the President.

1827 d. "Primary business activity" means an activity
1828 representing more than 50 percent of the activities conducted at
1829 the location where the industrial machinery and equipment or
1830 postharvest machinery and equipment is located.

1831 e. "Industrial machinery and equipment" means tangible
1832 personal property or other property that has a depreciable life
1833 of 3 years or more and that is used as an integral part in the
1834 manufacturing, processing, compounding, or production of
1835 tangible personal property for sale. The term includes tangible



882296

1836 personal property or other property that has a depreciable life
1837 of 3 years or more which is used as an integral part in the
1838 recycling of metals for sale. A building and its structural
1839 components are not industrial machinery and equipment unless the
1840 building or structural component is so closely related to the
1841 industrial machinery and equipment that it houses or supports
1842 that the building or structural component can be expected to be
1843 replaced when the machinery and equipment are replaced. Heating
1844 and air conditioning systems are not industrial machinery and
1845 equipment unless the sole justification for their installation
1846 is to meet the requirements of the production process, even
1847 though the system may provide incidental comfort to employees or
1848 serve, to an insubstantial degree, nonproduction activities. The
1849 term includes parts and accessories for industrial machinery and
1850 equipment only to the extent that the parts and accessories are
1851 necessary for the continued operation of the industrial
1852 machinery or equipment or were purchased before the date the
1853 machinery and equipment were ~~are~~ placed in service.

1854 f. "Postharvest activities" means services performed on
1855 crops, after their harvest, with the intent of preparing them
1856 for market or further processing. Postharvest activities
1857 include, but are not limited to, crop cleaning, sun drying,
1858 shelling, fumigating, curing, sorting, grading, packing, and
1859 cooling.

1860 g. "Postharvest machinery and equipment" means tangible
1861 personal property or other property with a depreciable life of 3
1862 years or more which is used primarily for postharvest
1863 activities. A building and its structural components are not
1864 postharvest industrial machinery and equipment unless the



882296

1865 building or structural component is so closely related to the
1866 postharvest machinery and equipment that it houses or supports
1867 that the building or structural component can be expected to be
1868 replaced when the postharvest machinery and equipment is
1869 replaced. Heating and air conditioning systems are not
1870 postharvest machinery and equipment unless the sole
1871 justification for their installation is to meet the requirements
1872 of the postharvest activities process, even though the system
1873 may provide incidental comfort to employees or serve, to an
1874 insubstantial degree, nonpostharvest activities.

1875 3. Postharvest machinery and equipment purchased by an
1876 eligible postharvest activity business which is used at a fixed
1877 location in this state is exempt from the tax imposed by this
1878 chapter. All labor charges for the repair of, and parts and
1879 materials used in the repair of and incorporated into, such
1880 postharvest machinery and equipment are also exempt. If, at the
1881 time of purchase, the purchaser furnishes the seller with a
1882 signed certificate certifying the purchaser's entitlement to
1883 exemption pursuant to this subparagraph, the seller is not
1884 required to collect the tax on the sale of such items, and the
1885 department shall look solely to the purchaser for recovery of
1886 the tax if it determines that the purchaser was not entitled to
1887 the exemption.

1888 Section 33. Effective January 1, 2021, section 212.134,
1889 Florida Statutes, is created to read:

1890 212.134 Information returns relating to payment-card and
1891 third-party network transactions.—

1892 (1) For each year in which a payment settlement entity, an
1893 electronic payment facilitator, or other third party contracted



882296

1894 with the payment settlement entity to make payments to settle
1895 reportable payment transactions on behalf of the payment
1896 settlement entity must file a return pursuant to s. 6050W of the
1897 Internal Revenue Code, the entity, the facilitator, or the third
1898 party must submit the information in the return to the
1899 department by the 30th day after filing the federal return. The
1900 format of the information returns required must be either a copy
1901 of such information returns or a copy of such information
1902 returns related to participating payees with an address in the
1903 state. For purposes of this subsection, the term "payment
1904 settlement entity" has the same meaning as provided in s. 6050W
1905 of the Internal Revenue Code.

1906 (2) All reports submitted to the department under this
1907 section must be in an electronic format.

1908 (3) Any payment settlement entity, facilitator, or third
1909 party failing to file the information return required, filing an
1910 incomplete information return, or not filing an information
1911 return within the time prescribed is subject to a penalty of
1912 \$1,000 for each failure, if the failure is for not more than 30
1913 days, with an additional \$1,000 for each month or fraction of a
1914 month during which each failure continues. The total amount of
1915 penalty imposed on a reporting entity may not exceed \$10,000
1916 annually.

1917 (4) The executive director or his or her designee may waive
1918 the penalty if he or she determines that the failure to timely
1919 file an information return was due to reasonable cause and not
1920 due to willful negligence, willful neglect, or fraud.

1921 Section 34. Section 212.181, Florida Statutes, is created
1922 to read:



882296

1923 212.181 Determination of business address situs,
1924 distributions, and adjustments.-

1925 (1) For each certificate of registration issued pursuant to
1926 s. 212.18(3)(b), the department shall assign the place of
1927 business to a county based on the location address provided at
1928 the time of registration or at the time the dealer notifies the
1929 department of a change in a business location address.

1930 (2)(a) Each county that furnishes to the department
1931 information needed to update the electronic database created and
1932 maintained pursuant to s. 202.22(2)(a), including addresses of
1933 new developments, changes in addresses, annexations,
1934 incorporations, reorganizations, and any other changes in
1935 jurisdictional boundaries within the county, must specify an
1936 effective date, which must be the next ensuing January 1 or July
1937 1, and must be furnished to the department at least 120 days
1938 before the effective date. A county that provides notification
1939 to the department at least 120 days before the effective date
1940 that it has reviewed the database and has no changes for the
1941 ensuing January 1 or July 1 satisfies the requirement of this
1942 paragraph.

1943 (b) A county that imposes a tourist development tax in a
1944 subcounty special district pursuant to s. 125.0104(3)(b) must
1945 identify the subcounty special district addresses to which the
1946 tourist development tax applies as part of the address
1947 information submission required under paragraph (a). This
1948 paragraph does not apply to counties that self-administer the
1949 tax pursuant to s. 125.0104(10).

1950 (c) The department shall update the electronic database
1951 created and maintained under s. 202.22(2)(a) using the



882296

1952 information furnished by local taxing jurisdictions under
1953 paragraph (a) and shall ensure each business location is
1954 correctly assigned to the applicable county pursuant to
1955 subsection (1). Each update must specify the effective date as
1956 the next ensuing January 1 or July 1 and must be posted by the
1957 department on a website not less than 90 days before the
1958 effective date.

1959 (3) (a) For distributions made pursuant to ss. 125.0104,
1960 212.20(6) (a), (b), and (d)2., misallocations occurring solely
1961 due to the assignment of an address to an incorrect county will
1962 be corrected prospectively only from the date the department is
1963 made aware of the misallocation, subject to the following:

1964 1. If the county that should have received the misallocated
1965 distributions followed the notification and timing provisions in
1966 subsection (2) for the affected periods, such misallocations may
1967 be adjusted by prorating current and future distributions for
1968 the period the misallocation occurred, not to exceed 36 months
1969 from the date the department is made aware of the misallocation.

1970 2. If the county that received the misallocated
1971 distribution followed the notification and timing provisions in
1972 subsection (2) for the affected periods and the county that
1973 should have received the misallocation did not, the correction
1974 shall apply only prospectively from the date the department is
1975 made aware of the misallocation.

1976 (b) Nothing in this subsection prevents affected counties
1977 from determining an alternative method of adjustment pursuant to
1978 an interlocal agreement. Affected counties with an interlocal
1979 agreement must provide a copy of the interlocal agreement
1980 specifying an alternative method of adjustment to the department



882296

1981 within 90 days after the date of the department's notice of the
1982 misallocation.

1983 (4) The department may adopt rules to administer this
1984 section, including rules establishing procedures and forms.

1985 Section 35. Paragraph (d) of subsection (6) of section
1986 212.20, Florida Statutes, is amended to read:

1987 212.20 Funds collected, disposition; additional powers of
1988 department; operational expense; refund of taxes adjudicated
1989 unconstitutionally collected.—

1990 (6) Distribution of all proceeds under this chapter and ss.
1991 202.18(1)(b) and (2)(b) and 203.01(1)(a)3. is as follows:

1992 (d) The proceeds of all other taxes and fees imposed
1993 pursuant to this chapter or remitted pursuant to s. 202.18(1)(b)
1994 and (2)(b) shall be distributed as follows:

1995 1. In any fiscal year, the greater of \$500 million, minus
1996 an amount equal to 4.6 percent of the proceeds of the taxes
1997 collected pursuant to chapter 201, or 5.2 percent of all other
1998 taxes and fees imposed pursuant to this chapter or remitted
1999 pursuant to s. 202.18(1)(b) and (2)(b) shall be deposited in
2000 monthly installments into the General Revenue Fund.

2001 2. After the distribution under subparagraph 1., 8.9744
2002 percent of the amount remitted by a sales tax dealer located
2003 within a participating county pursuant to s. 218.61 shall be
2004 transferred into the Local Government Half-cent Sales Tax
2005 Clearing Trust Fund. Beginning July 1, 2003, the amount to be
2006 transferred shall be reduced by 0.1 percent, and the department
2007 shall distribute this amount to the Public Employees Relations
2008 Commission Trust Fund less \$5,000 each month, which shall be
2009 added to the amount calculated in subparagraph 3. and



882296

2010 distributed accordingly.

2011 3. After the distribution under subparagraphs 1. and 2.,
2012 0.0966 percent shall be transferred to the Local Government
2013 Half-cent Sales Tax Clearing Trust Fund and distributed pursuant
2014 to s. 218.65.

2015 4. After the distributions under subparagraphs 1., 2., and
2016 3., 2.0810 percent of the available proceeds shall be
2017 transferred monthly to the Revenue Sharing Trust Fund for
2018 Counties pursuant to s. 218.215.

2019 5. After the distributions under subparagraphs 1., 2., and
2020 3., 1.3653 percent of the available proceeds shall be
2021 transferred monthly to the Revenue Sharing Trust Fund for
2022 Municipalities pursuant to s. 218.215. If the total revenue to
2023 be distributed pursuant to this subparagraph is at least as
2024 great as the amount due from the Revenue Sharing Trust Fund for
2025 Municipalities and the former Municipal Financial Assistance
2026 Trust Fund in state fiscal year 1999-2000, no municipality shall
2027 receive less than the amount due from the Revenue Sharing Trust
2028 Fund for Municipalities and the former Municipal Financial
2029 Assistance Trust Fund in state fiscal year 1999-2000. If the
2030 total proceeds to be distributed are less than the amount
2031 received in combination from the Revenue Sharing Trust Fund for
2032 Municipalities and the former Municipal Financial Assistance
2033 Trust Fund in state fiscal year 1999-2000, each municipality
2034 shall receive an amount proportionate to the amount it was due
2035 in state fiscal year 1999-2000.

2036 6. Of the remaining proceeds:

2037 a. In each fiscal year, the sum of \$29,915,500 shall be
2038 divided into as many equal parts as there are counties in the



882296

2039 state, and one part shall be distributed to each county. The
2040 distribution among the several counties must begin each fiscal
2041 year on or before January 5th and continue monthly for a total
2042 of 4 months. If a local or special law required that any moneys
2043 accruing to a county in fiscal year 1999-2000 under the then-
2044 existing provisions of s. 550.135 be paid directly to the
2045 district school board, special district, or a municipal
2046 government, such payment must continue until the local or
2047 special law is amended or repealed. The state covenants with
2048 holders of bonds or other instruments of indebtedness issued by
2049 local governments, special districts, or district school boards
2050 before July 1, 2000, that it is not the intent of this
2051 subparagraph to adversely affect the rights of those holders or
2052 relieve local governments, special districts, or district school
2053 boards of the duty to meet their obligations as a result of
2054 previous pledges or assignments or trusts entered into which
2055 obligated funds received from the distribution to county
2056 governments under then-existing s. 550.135. This distribution
2057 specifically is in lieu of funds distributed under s. 550.135
2058 before July 1, 2000.

2059 b. The department shall distribute \$166,667 monthly to each
2060 applicant certified as a facility for a new or retained
2061 professional sports franchise pursuant to s. 288.1162. Up to
2062 \$41,667 shall be distributed monthly by the department to each
2063 certified applicant as defined in s. 288.11621 for a facility
2064 for a spring training franchise. However, not more than \$416,670
2065 may be distributed monthly in the aggregate to all certified
2066 applicants for facilities for spring training franchises.
2067 Distributions begin 60 days after such certification and



882296

2068 continue for not more than 30 years, except as otherwise
2069 provided in s. 288.11621. A certified applicant identified in
2070 this sub-subparagraph may not receive more in distributions than
2071 expended by the applicant for the public purposes provided in s.
2072 288.1162(5) or s. 288.11621(3).

2073 c. Beginning 30 days after notice by the Department of
2074 Economic Opportunity to the Department of Revenue that an
2075 applicant has been certified as the professional golf hall of
2076 fame pursuant to s. 288.1168 and is open to the public, \$166,667
2077 shall be distributed monthly, for up to 420 ~~300~~ months, to the
2078 applicant.

2079 d. Beginning 30 days after notice by the Department of
2080 Economic Opportunity to the Department of Revenue that the
2081 applicant has been certified as the International Game Fish
2082 Association World Center facility pursuant to s. 288.1169, and
2083 the facility is open to the public, \$83,333 shall be distributed
2084 monthly, for up to 168 months, to the applicant. This
2085 distribution is subject to reduction pursuant to s. 288.1169. A
2086 lump sum payment of \$999,996 shall be made after certification
2087 and before July 1, 2000.

2088 e. The department shall distribute up to \$83,333 monthly to
2089 each certified applicant as defined in s. 288.11631 for a
2090 facility used by a single spring training franchise, or up to
2091 \$166,667 monthly to each certified applicant as defined in s.
2092 288.11631 for a facility used by more than one spring training
2093 franchise. Monthly distributions begin 60 days after such
2094 certification or July 1, 2016, whichever is later, and continue
2095 for not more than 20 years to each certified applicant as
2096 defined in s. 288.11631 for a facility used by a single spring



882296

2097 training franchise or not more than 25 years to each certified
2098 applicant as defined in s. 288.11631 for a facility used by more
2099 than one spring training franchise. A certified applicant
2100 identified in this sub-subparagraph may not receive more in
2101 distributions than expended by the applicant for the public
2102 purposes provided in s. 288.11631(3).

2103 f. Beginning 45 days after notice by the Department of
2104 Economic Opportunity to the Department of Revenue that an
2105 applicant has been approved by the Legislature and certified by
2106 the Department of Economic Opportunity under s. 288.11625 or
2107 upon a date specified by the Department of Economic Opportunity
2108 as provided under s. 288.11625(6)(d), the department shall
2109 distribute each month an amount equal to one-twelfth of the
2110 annual distribution amount certified by the Department of
2111 Economic Opportunity for the applicant. The department may not
2112 distribute more than \$7 million in the 2014-2015 fiscal year or
2113 more than \$13 million annually thereafter under this sub-
2114 subparagraph.

2115 g. Beginning December 1, 2015, and ending June 30, 2016,
2116 the department shall distribute \$26,286 monthly to the State
2117 Transportation Trust Fund. Beginning July 1, 2016, the
2118 department shall distribute \$15,333 monthly to the State
2119 Transportation Trust Fund.

2120 7. All other proceeds must remain in the General Revenue
2121 Fund.

2122 Section 36. Section 215.179, Florida Statutes, is created
2123 to read:

2124 215.179 Solicitation of payment.—An owner of a public
2125 building or the owner's employee may not seek, accept, or



882296

2126 solicit any payment or other form of consideration for providing
2127 the written allocation letter described in s. 179D(d)(4) of the
2128 Internal Revenue Code and Internal Revenue Service (IRS) Notice
2129 2008-40. An allocation letter must be signed and returned to the
2130 architect, engineer, or contractor within 15 days after written
2131 request. The architect, engineer, or contractor shall file the
2132 allocation request with the Department of Financial Services.
2133 This section is effective until the Internal Revenue Service
2134 supersedes s. 3 of IRS Notice 2008-40 and materially modifies
2135 the allocation process therein.

2136 Section 37. Section 213.0537, Florida Statutes, is created
2137 to read:

2138 213.0537 Electronic notification with affirmative consent.—

2139 (1) Notwithstanding any other provision of law, the
2140 Department of Revenue may send notices electronically, by postal
2141 mail, or both. Electronic transmission may be used only with the
2142 affirmative consent of the taxpayer or its representative.

2143 Documents sent pursuant to this section comply with the same
2144 timing and form requirements as documents sent by postal mail.
2145 If a document sent electronically is returned as undeliverable,
2146 the department must resend the document by postal mail. However,
2147 the original electronic transmission used with the affirmative
2148 consent of the taxpayer or its representative is the official
2149 mailing for purposes of this chapter.

2150 (2) A notice sent electronically will be considered to have
2151 been received by the recipient if the transmission is addressed
2152 to the address provided by the taxpayer or its representative. A
2153 notice sent electronically will be considered received even if
2154 no individual is aware of its receipt. In addition, a notice



882296

2155 sent electronically shall be considered received if the
2156 department does not receive notification that the document was
2157 undeliverable.

2158 (3) For the purposes of this section, the term:

2159 (a) "Affirmative consent" means that the taxpayer or its
2160 representative expressly consented to receive notices
2161 electronically either in response to a clear and conspicuous
2162 request for the taxpayer's or its representative's consent, or
2163 at the taxpayer's or its representative's own initiative.

2164 (b) "Notice" means all communications from the department
2165 to the taxpayer or its representative, including, but not
2166 limited to, billings, notices issued during the course of an
2167 audit, proposed assessments, and final assessments authorized by
2168 this chapter and any other actions constituting final agency
2169 action within the meaning of chapter 120.

2170 Section 38. Paragraph (b) of subsection (1) of section
2171 213.21, Florida Statutes, is amended to read:

2172 213.21 Informal conferences; compromises.—

2173 (1)

2174 (b) The statute of limitations upon the issuance of final
2175 assessments and the period for filing a claim for refund as
2176 required by s. 215.26(2) for any transactions occurring during
2177 the audit period shall be tolled during the period in which the
2178 taxpayer is engaged in a procedure under this section.

2179 Section 39. Effective upon this act becoming a law,
2180 paragraph (a) of subsection (4) of section 220.1105, Florida
2181 Statutes, is amended to read:

2182 220.1105 Tax imposed; automatic refunds and downward
2183 adjustments to tax rates.—



2184 (4) For fiscal years 2018-2019 through 2020-2021, any
2185 amount by which net collections for a fiscal year exceed
2186 adjusted forecasted collections for that fiscal year shall only
2187 be used to provide refunds to corporate income tax payers as
2188 follows:

2189 (a) For purposes of this subsection, the term:

2190 1. "Eligible taxpayer" means:

2191 a. For fiscal year 2018-2019, a taxpayer whose taxable year
2192 begins between April 1, 2017, and March 31, 2018, and whose
2193 final tax liability for such taxable year is greater than zero;

2194 b. For fiscal year 2019-2020, a taxpayer whose taxable year
2195 begins between April 1, 2018, and March 31, 2019, and whose
2196 final tax liability for such taxable year is greater than zero;
2197 or

2198 c. For fiscal year 2020-2021 a taxpayer whose taxable year
2199 begins between April 1, 2019, and March 31, 2020, and whose
2200 final tax liability for such taxable year is greater than zero.

2201 2. "Excess collections" for a fiscal year means the amount
2202 by which net collections for a fiscal year exceeds adjusted
2203 forecasted collections for that fiscal year.

2204 3. "Final tax liability" means the taxpayer's amount of tax
2205 due under this chapter for a taxable year, reported on a return
2206 filed with the department, plus the amount of any credit taken
2207 on such return under s. 220.1875.

2208 4. "Total eligible tax liability" for a fiscal year means
2209 the sum of final tax liabilities of all eligible taxpayers for a
2210 fiscal year as such liabilities are shown on the latest return
2211 filed with the department as of February 1 immediately following
2212 that fiscal year.



882296

2213 5. "Taxpayer refund share" for a fiscal year means an
2214 eligible taxpayer's final tax liability as a percentage of the
2215 total eligible tax liability for that fiscal year.

2216 6. "Taxpayer refund" for a fiscal year means the taxpayer
2217 refund share for a fiscal year multiplied by the excess
2218 collections for a fiscal year.

2219 Section 40. The amendment made by this act to s.
2220 220.1105(4)(a)3., Florida Statutes, is remedial in nature and
2221 applies retroactively.

2222 Section 41. Paragraph (f) of subsection (2) of section
2223 220.1845, Florida Statutes, is amended to read:

2224 220.1845 Contaminated site rehabilitation tax credit.—

2225 (2) AUTHORIZATION FOR TAX CREDIT; LIMITATIONS.—

2226 (f) The total amount of the tax credits which may be
2227 granted under this section is \$18.2 ~~\$18.5~~ million in ~~the 2018-~~
2228 ~~2019~~ fiscal year 2020-2021 and \$10 million each fiscal year
2229 thereafter.

2230 Section 42. Section 220.197, Florida Statutes, is created
2231 to read:

2232 220.197 1031 exchange tax credit.—

2233 (1) As used in this section, the term "NAICS" means those
2234 classifications contained in the North American Industry
2235 Classification System, as published in 2007 by the Office of
2236 Management and Budget, Executive Office of the President.

2237 (2) A taxpayer is eligible for a \$2 million credit against
2238 the tax imposed by this chapter for its 2018 taxable year if:

2239 (a)1. The taxpayer is classified in the NAICS industry code
2240 53211;

2241 2. The taxpayer deferred gains on the sale of personal



882296

2242 property assets for federal income purposes under s. 1031 of the
2243 Internal Revenue Code during its taxable year beginning on or
2244 after August 1, 2016, and before August 1, 2017; and

2245 3. The taxpayer's final tax liability for its taxable year
2246 beginning on or after August 1, 2017, and before August 1, 2018,
2247 before application of the credit authorized by this section, is
2248 greater than \$15 million and is at least 700 percent greater
2249 than its final tax liability for its taxable year beginning on
2250 or after August 1, 2016, and before August 1, 2017; or

2251 (b)1. The taxpayer is classified under NAICS industry code
2252 522220 or 532112;

2253 2. The taxpayer deferred gains on the sale of personal
2254 property assets for federal income purposes under s. 1031 of the
2255 Internal Revenue Code during its taxable year beginning on or
2256 after August 1, 2016, and before August 1, 2017; and

2257 3. The taxpayer's final tax liability for its taxable year
2258 beginning on or after August 1, 2017, and before August 1, 2018,
2259 before application of the credit authorized by this section, was
2260 greater than \$15 million and was at least \$15 million greater
2261 than its final tax liability for its taxable year beginning on
2262 or after August 1, 2016, and before August 1, 2017.

2263 (3) This section operates retroactively to January 1, 2018.

2264 Section 43. Paragraph (b) of subsection (5) and subsections
2265 (8) and (9) of section 288.106, Florida Statutes, are amended to
2266 read:

2267 288.106 Tax refund program for qualified target industry
2268 businesses.—

2269 (5) TAX REFUND AGREEMENT.—

2270 (b) Compliance with the terms and conditions of the



2271 agreement is a condition precedent for the receipt of a tax
2272 refund each year. The failure to comply with the terms and
2273 conditions of the tax refund agreement results in the loss of
2274 eligibility for receipt of all tax refunds previously authorized
2275 under this section and the revocation by the department of the
2276 certification of the business entity as a qualified target
2277 industry business, unless the business is eligible to receive
2278 and elects to accept a prorated refund under paragraph (6)(e) or
2279 the department grants the business an economic recovery
2280 extension.

2281 1. A qualified target industry business may submit a
2282 request to the department for an economic recovery extension.
2283 The request must provide quantitative evidence demonstrating how
2284 negative economic conditions in the business's industry, the
2285 effects of a named hurricane or tropical storm, or specific acts
2286 of terrorism affecting the qualified target industry business
2287 have prevented the business from complying with the terms and
2288 conditions of its tax refund agreement.

2289 2. Upon receipt of a request under subparagraph 1., the
2290 department has 45 days to notify the requesting business, in
2291 writing, whether its extension has been granted or denied. In
2292 determining whether an extension should be granted, the
2293 department shall consider the extent to which negative economic
2294 conditions in the requesting business's industry have occurred
2295 in the state or the effects of a named hurricane or tropical
2296 storm or specific acts of terrorism affecting the qualified
2297 target industry business have prevented the business from
2298 complying with the terms and conditions of its tax refund
2299 agreement. The department shall consider current employment



2300 statistics for this state by industry, including whether the
2301 business's industry had substantial job loss during the prior
2302 year, when determining whether an extension shall be granted.

2303 3. As a condition for receiving a prorated refund under
2304 paragraph (6) (e) or an economic recovery extension under this
2305 paragraph, a qualified target industry business must agree to
2306 renegotiate its tax refund agreement with the department to, at
2307 a minimum, ensure that the terms of the agreement comply with
2308 current law and the department's procedures governing
2309 application for and award of tax refunds. Upon approving the
2310 award of a prorated refund or granting an economic recovery
2311 extension, the department shall renegotiate the tax refund
2312 agreement with the business as required by this subparagraph.
2313 When amending the agreement of a business receiving an economic
2314 recovery extension, the department may extend the duration of
2315 the agreement for a period not to exceed 2 years.

2316 4. A qualified target industry business located in a county
2317 affected by Hurricane Michael, as defined in subsection (8), may
2318 submit a request for an economic recovery extension to the
2319 department in lieu of any tax refund claim scheduled to be
2320 submitted after January 1, 2021 ~~2009~~, but before July 1, 2023
2321 ~~2012~~.

2322 5. A qualified target industry business that receives an
2323 economic recovery extension may not receive a tax refund for the
2324 period covered by the extension.

2325 (8) SPECIAL INCENTIVES.—If the department determines it is
2326 in the best interest of the public for reasons of facilitating
2327 economic development, growth, or new employment opportunities
2328 within a ~~Disproportionally Affected~~ county affected by Hurricane



2329 Michael, the department ~~may~~, between July 1, 2020 ~~2011~~, and June
2330 30, 2023 ~~2014~~, may waive ~~any or all~~ wage or local financial
2331 support eligibility requirements. If the department elects to
2332 wave wage or financial support eligibility requirements, the
2333 waiver must be stated in writing. ~~and allow~~ A qualified target
2334 industry business that relocates from another state to, or
2335 establishes which relocates all or a portion of its business or
2336 expands its existing business in, a ~~to a~~ Disproportionally
2337 Affected county affected by Hurricane Michael is eligible to
2338 receive a tax refund payment of up to \$10,000 ~~\$6,000~~ multiplied
2339 by the number of jobs specified in the tax refund agreement
2340 under subparagraph (5) (a)1. over the term of the agreement.
2341 ~~Prior to granting such waiver, the executive director of the~~
2342 ~~department shall file with the Governor a written statement of~~
2343 ~~the conditions and circumstances constituting the reason for the~~
2344 ~~waiver.~~ Such business shall be eligible for the additional tax
2345 refund payments specified in subparagraph (3) (b)4. if it meets
2346 the criteria. As used in this section, the term
2347 "Disproportionally Affected county affected by Hurricane
2348 Michael" means Bay County, Calhoun County ~~Eseambia County~~,
2349 Franklin County, Gadsden County, Gulf County, Holmes County,
2350 Jackson County, Jefferson County, Leon County, Liberty County,
2351 Okaloosa County, ~~Santa Rosa County~~, ~~Walton County~~, ~~or~~ Wakulla
2352 County, Walton County, or Washington County.

2353 ~~(9) EXPIRATION. An applicant may not be certified as~~
2354 ~~qualified under this section after June 30, 2020. A tax refund~~
2355 ~~agreement existing on that date shall continue in effect in~~
2356 ~~accordance with its terms.~~

2357 Section 44. Subsection (8) of section 288.1168, Florida



882296

2358 Statutes, is amended to read:

2359 288.1168 Professional golf hall of fame facility.—

2360 (8) This section is repealed June 30, 2033 ~~2023~~.

2361 Section 45. Paragraph (c) is added to subsection (2) of
2362 section 319.32, Florida Statutes, to read:

2363 319.32 Fees; service charges; disposition.—

2364 (2)

2365 (c) In exercising his or her authority to contract with a
2366 license plate agent, the tax collector shall determine the
2367 additional service charges to be collected by privately owned
2368 license plate agents approved by the tax collector. Additional
2369 service charges must be itemized and disclosed to the person
2370 paying the service charges to the license plate agent. The
2371 license plate agent shall enter into a contract with the tax
2372 collector regarding the disclosure of additional service
2373 charges.

2374 Section 46. Subsection (5) of section 320.03, Florida
2375 Statutes, is amended to read:

2376 320.03 Registration; duties of tax collectors;
2377 International Registration Plan.—

2378 (5) In addition to the fees required under s. 320.08, a fee
2379 of 50 cents shall be charged on every license registration sold
2380 to cover the costs of the Florida Real Time Vehicle Information
2381 System. The fees collected shall be deposited into the Highway
2382 Safety Operating Trust Fund to be used exclusively to fund the
2383 system. The fee may only be used to fund the system equipment,
2384 software, personnel associated with the maintenance and
2385 programming of the system, and networks used in the offices of
2386 the county tax collectors as agents of the department and the



2387 ancillary technology necessary to integrate the system with
2388 other tax collection systems. Other tax collection systems may
2389 include technology systems provided by vendors contracted with
2390 the tax collector for in-person transactions of motor vehicle
2391 and mobile home registration certificates, registration license
2392 plates, and validation stickers and online motor vehicle and
2393 mobile home registration renewals and validation stickers. Upon
2394 a tax collector's request, the department shall provide the tax
2395 collector and its approved vendors with the same data access and
2396 interface functionality that other third parties receive from
2397 the department, including, but not limited to, bulk data for
2398 vehicle registrations and each applicant's current residential
2399 address and electronic mail address collected pursuant to s.
2400 320.95. Such data and functionality shall be used only for
2401 purposes of fulfilling the tax collector's statutory duties
2402 under this chapter and may not be resold or used for any other
2403 purpose. For purposes of this subsection, other tax collection
2404 systems do not include electronic filing systems pursuant to
2405 this section. The department shall administer this program upon
2406 consultation with the Florida Tax Collectors, Inc., to ensure
2407 that each county tax collector's office is technologically
2408 equipped and functional for the operation of the Florida Real
2409 Time Vehicle Information System. The department and each county
2410 tax collector's approved vendor shall enter into a memorandum of
2411 understanding, which includes protection of consumer privacy and
2412 data collection. Each county tax collector and its approved
2413 license plate agents shall enter into a memorandum of
2414 understanding with the department regarding use of the Florida
2415 Real Time Vehicle Information System in accordance with



882296

2416 paragraph (4) (b). Any designated revenue collected to support
2417 functions of the county tax collectors and not used in a given
2418 year must remain exclusively in the trust fund as a carryover to
2419 the following year.

2420 Section 47. Present subsection (3) of section 320.04,
2421 Florida Statutes, is redesignated as subsection (4), and a new
2422 subsection (3) is added to that section, to read:

2423 320.04 Registration service charge.—

2424 (3) In exercising his or her authority to contract with a
2425 license plate agent, the tax collector shall determine the
2426 additional service charges to be collected by privately owned
2427 license plate agents approved by the tax collector. Additional
2428 service charges must be itemized and disclosed to the person
2429 paying the service charges to the license plate agent. The
2430 license plate agent shall enter into a contract with the tax
2431 collector regarding the disclosure of additional service
2432 charges.

2433 Section 48. Subsection (7) of section 328.72, Florida
2434 Statutes, is amended to read:

2435 328.72 Classification; registration; fees and charges;
2436 surcharge; disposition of fees; fines; marine turtle stickers.—

2437 (7) SERVICE FEE.—

2438 (a) In addition to other registration fees, the vessel
2439 owner shall pay the tax collector a \$2.25 service fee for each
2440 registration issued, replaced, or renewed. Except as provided in
2441 subsection (15), all fees, other than the service charge,
2442 collected by a tax collector must be remitted to the department
2443 not later than 7 working days following the last day of the week
2444 in which the money was remitted. Vessels may travel in salt



882296

2445 water or fresh water.

2446 (b) In exercising his or her authority to contract with a
2447 license plate agent, the tax collector shall determine the
2448 additional service charges to be collected by privately owned
2449 license plate agents approved by the tax collector. Additional
2450 service charges must be itemized and disclosed to the person
2451 paying the service charges to the license plate agent. The
2452 license plate agent shall enter into a contract with the tax
2453 collector regarding the disclosure of additional service
2454 charges.

2455 Section 49. Subsection (1) of section 328.73, Florida
2456 Statutes, is amended to read:

2457 328.73 Registration; duties of tax collectors.—

2458 (1) The tax collectors in the counties of the state, as
2459 authorized agents of the department, shall issue registration
2460 certificates and vessel numbers and decals to applicants,
2461 subject to the requirements of law and in accordance with rules
2462 of the department. Other tax collection systems may include
2463 technology systems provided by vendors contracted with the tax
2464 collector for in-person and online vessel registration
2465 certificates and vessel numbers and decals. Upon a tax
2466 collector's request, the department shall provide the tax
2467 collector and its approved vendors with the same data access and
2468 interface functionality that other third parties receive from
2469 the department, including, but not limited to, bulk data for
2470 vessel registrations and each applicant's current residential
2471 address and electronic mail address collected pursuant to s.
2472 328.30. Such data and functionality shall be used only for
2473 purposes of fulfilling the tax collector's statutory duties



882296

2474 under this chapter and may not be resold or used for any other
2475 purpose. The department and each county tax collector's approved
2476 vendor shall enter into a memorandum of understanding, which
2477 includes protection of consumer privacy and data collection.

2478 Section 50. Subsection (4) of section 376.30781, Florida
2479 Statutes, is amended to read:

2480 376.30781 Tax credits for rehabilitation of drycleaning-
2481 solvent-contaminated sites and brownfield sites in designated
2482 brownfield areas; application process; rulemaking authority;
2483 revocation authority.—

2484 (4) The Department of Environmental Protection is
2485 responsible for allocating the tax credits provided for in s.
2486 220.1845, which may not exceed a total of \$18.2 ~~\$18.5~~ million in
2487 tax credits in fiscal year 2020-2021 ~~2018-2019~~ and \$10 million
2488 in tax credits each fiscal year thereafter.

2489 Section 51. Subsection (1) of section 413.4021, Florida
2490 Statutes, is amended to read:

2491 413.4021 Program participant selection; tax collection
2492 enforcement diversion program.—The Department of Revenue, in
2493 coordination with the Florida Association of Centers for
2494 Independent Living and the Florida Prosecuting Attorneys
2495 Association, shall select judicial circuits in which to operate
2496 the program. The association and the state attorneys' offices
2497 shall develop and implement a tax collection enforcement
2498 diversion program, which shall collect revenue due from persons
2499 who have not remitted their collected sales tax. The criteria
2500 for referral to the tax collection enforcement diversion program
2501 shall be determined cooperatively between the state attorneys'
2502 offices and the Department of Revenue.



882296

2503 (1) Notwithstanding s. 212.20, 75 ~~50~~ percent of the
2504 revenues collected from the tax collection enforcement diversion
2505 program shall be deposited into the special reserve account of
2506 the Florida Association of Centers for Independent Living, to be
2507 used to administer the James Patrick Memorial Work Incentive
2508 Personal Attendant Services and Employment Assistance Program
2509 and to contract with the state attorneys participating in the
2510 tax collection enforcement diversion program in an amount of not
2511 more than \$75,000 for each state attorney.

2512 Section 52. Subsections (1), (2), and (5) of section
2513 443.163, Florida Statutes, are amended to read:

2514 443.163 Electronic reporting and remitting of contributions
2515 and reimbursements.—

2516 (1) An employer may file any report and remit any
2517 contributions or reimbursements required under this chapter by
2518 electronic means. The Department of Economic Opportunity or the
2519 state agency providing reemployment assistance tax collection
2520 services shall adopt rules prescribing the format and
2521 instructions necessary for electronically filing reports and
2522 remitting contributions and reimbursements to ensure a full
2523 collection of contributions and reimbursements due. The
2524 acceptable method of transfer, the method, form, and content of
2525 the electronic means, and the method, if any, by which the
2526 employer will be provided with an acknowledgment shall be
2527 prescribed by the department or its tax collection service
2528 provider. However, any employer who employed 10 or more
2529 employees in any quarter during the preceding state fiscal year
2530 must file the Employers Quarterly Reports, including any
2531 corrections, for the current calendar year and remit the



882296

2532 contributions and reimbursements due by electronic means
2533 approved by the tax collection service provider. ~~A person who~~
2534 ~~prepared and reported for 100 or more employers in any quarter~~
2535 ~~during the preceding state fiscal year must file the Employers~~
2536 ~~Quarterly Reports for each calendar quarter in the current~~
2537 ~~calendar year, beginning with reports due for the second~~
2538 ~~calendar quarter of 2003, by electronic means approved by the~~
2539 ~~tax collection service provider.~~

2540 (2)~~(a)~~ An employer who is required by law to file an
2541 Employers Quarterly Report, including any corrections, by
2542 approved electronic means, but who files the report either
2543 directly or through an agent by a means other than approved
2544 electronic means, is liable for a penalty of \$25 ~~\$50~~ for that
2545 report and \$1 for each employee, not to exceed \$300. This
2546 penalty is in addition to any other penalty provided by this
2547 chapter. However, the penalty does not apply if the tax
2548 collection service provider waives the electronic filing
2549 requirement in advance. An employer who fails to remit
2550 contributions or reimbursements either directly or through an
2551 agent by approved electronic means as required by law is liable
2552 for a penalty of \$25 ~~\$50~~ for each remittance submitted by a
2553 means other than approved electronic means. This penalty is in
2554 addition to any other penalty provided by this chapter.

2555 ~~(b) A person who prepared and reported for 100 or more~~
2556 ~~employers in any quarter during the preceding state fiscal year,~~
2557 ~~but who fails to file an Employers Quarterly Report for each~~
2558 ~~calendar quarter in the current calendar year by approved~~
2559 ~~electronic means, is liable for a penalty of \$50 for that report~~
2560 ~~and \$1 for each employee. This penalty is in addition to any~~



882296

2561 ~~other penalty provided by this chapter. However, the penalty~~
2562 ~~does not apply if the tax collection service provider waives the~~
2563 ~~electronic filing requirement in advance.~~

2564 (5) The tax collection service provider may waive the
2565 penalty imposed by this section if a ~~written~~ request for a
2566 waiver ~~is filed which~~ establishes that imposition would be
2567 inequitable. Examples of inequity include, but are not limited
2568 to, situations where the failure to electronically file was
2569 caused by one of the following factors:

2570 (a) Death or serious illness of the person responsible for
2571 the preparation and filing of the report.

2572 (b) Destruction of the business records by fire or other
2573 casualty.

2574 (c) Unscheduled and unavoidable computer downtime.

2575 Section 53. Subsections (1) and (3) of section 626.932,
2576 Florida Statutes, are amended to read:

2577 626.932 Surplus lines tax.—

2578 (1) The premiums charged for surplus lines coverages are
2579 subject to a premium receipts tax of 4.94 ~~5~~ percent of all gross
2580 premiums charged for such insurance. The surplus lines agent
2581 shall collect from the insured the amount of the tax at the time
2582 of the delivery of the cover note, certificate of insurance,
2583 policy, or other initial confirmation of insurance, in addition
2584 to the full amount of the gross premium charged by the insurer
2585 for the insurance. The surplus lines agent is prohibited from
2586 absorbing such tax or, as an inducement for insurance or for any
2587 other reason, rebating all or any part of such tax or of his or
2588 her commission.

2589 (3) If a surplus lines policy covers risks or exposures



882296

2590 only partially in this state and the state is the home state as
2591 defined in the federal Nonadmitted and Reinsurance Reform Act of
2592 2010 (NRRA), the tax payable shall be computed on the gross
2593 premium. The surplus lines policy must be taxed in accordance
2594 with subsection (1) and the agent shall report the total premium
2595 for the risk that is located in this state and the total premium
2596 for the risk that is located outside of this state to the
2597 Florida Surplus Lines Service Office in the manner and form
2598 directed by the Florida Surplus Lines Service Office ~~The tax~~
2599 ~~must not exceed the tax rate where the risk or exposure is~~
2600 ~~located.~~

2601 Section 54. Subsection (3) of section 718.111, Florida
2602 Statutes, is amended to read:

2603 718.111 The association.—

2604 (3) POWER TO MANAGE CONDOMINIUM PROPERTY AND TO CONTRACT,
2605 SUE, AND BE SUED; CONFLICT OF INTEREST.—

2606 (a) The association may contract, sue, or be sued with
2607 respect to the exercise or nonexercise of its powers. For these
2608 purposes, the powers of the association include, but are not
2609 limited to, the maintenance, management, and operation of the
2610 condominium property.

2611 (b) After control of the association is obtained by unit
2612 owners other than the developer, the association may:

2613 1. Institute, maintain, settle, or appeal actions or
2614 hearings in its name on behalf of all unit owners concerning
2615 matters of common interest to most or all unit owners,
2616 including, but not limited to, the common elements; the roof and
2617 structural components of a building or other improvements;
2618 mechanical, electrical, and plumbing elements serving an



882296

2619 improvement or a building; representations of the developer
2620 pertaining to any existing or proposed commonly used facilities;

2621 2. Protest and protesting ad valorem taxes on commonly used
2622 facilities and on units; ~~and may~~

2623 3. Defend actions pertaining to ad valorem taxation of
2624 commonly used facilities or units or related to ~~in~~ eminent
2625 domain; or

2626 4. Bring inverse condemnation actions.

2627 (c) If the association has the authority to maintain a
2628 class action, the association may be joined in an action as
2629 representative of that class with reference to litigation and
2630 disputes involving the matters for which the association could
2631 bring a class action.

2632 (d) The association, in its own name or on behalf of some
2633 or all unit owners, may institute, file, protest, maintain, or
2634 defend any administrative challenge, lawsuit, appeal, or other
2635 challenge to ad valorem taxes assessed on units, commonly used
2636 facilities, or common elements. Except as provided in s.
2637 194.181(2)(c)1., the affected association members are not
2638 necessary or indispensable parties to such actions. This
2639 paragraph is intended to clarify existing law and applies to
2640 cases pending on July 1, 2020, and to cases beginning
2641 thereafter.

2642 (e) Nothing herein limits any statutory or common-law right
2643 of any individual unit owner or class of unit owners to bring
2644 any action without participation by the association which may
2645 otherwise be available.

2646 (f) An association may not hire an attorney who represents
2647 the management company of the association.



882296

2648 Section 55. Paragraph (b) of subsection (6) of section
2649 1013.64, Florida Statutes, is amended to read:

2650 1013.64 Funds for comprehensive educational plant needs;
2651 construction cost maximums for school district capital
2652 projects.—Allocations from the Public Education Capital Outlay
2653 and Debt Service Trust Fund to the various boards for capital
2654 outlay projects shall be determined as follows:

2655 (6)

2656 (b)1. A district school board may not use funds from the
2657 following sources: Public Education Capital Outlay and Debt
2658 Service Trust Fund; School District and Community College
2659 District Capital Outlay and Debt Service Trust Fund; Classrooms
2660 First Program funds provided in s. 1013.68; nonvoted 1.5-mill
2661 levy of ad valorem property taxes provided in s. 1011.71(2);
2662 Classrooms for Kids Program funds provided in s. 1013.735;
2663 District Effort Recognition Program funds provided in s.
2664 1013.736; or High Growth District Capital Outlay Assistance
2665 Grant Program funds provided in s. 1013.738 to pay for any
2666 portion of the cost of any new construction of educational plant
2667 space with a total cost per student station, including change
2668 orders, which exceeds:

- 2669 a. \$17,952 for an elementary school;
- 2670 b. \$19,386 for a middle school; or
- 2671 c. \$25,181 for a high school,

2672
2673 (January 2006) as adjusted annually to reflect increases or
2674 decreases in the Consumer Price Index. The department, in
2675 conjunction with the Office of Economic and Demographic
2676 Research, shall review and adjust the cost per student station



882296

2677 limits to reflect actual construction costs by January 1, 2020,
2678 and annually thereafter. The adjusted cost per student station
2679 shall be used by the department for computation of the statewide
2680 average costs per student station for each instructional level
2681 pursuant to paragraph (d). The department shall also collaborate
2682 with the Office of Economic and Demographic Research to select
2683 an industry-recognized construction index to replace the
2684 Consumer Price Index by January 1, 2020, adjusted annually to
2685 reflect changes in the construction index.

2686 2. School districts shall maintain accurate documentation
2687 related to the costs of all new construction of educational
2688 plant space reported to the Department of Education pursuant to
2689 paragraph (d). The Auditor General shall review the
2690 documentation maintained by the school districts and verify
2691 compliance with the limits under this paragraph during its
2692 scheduled operational audits of the school district.

2693 3. Except for educational facilities and sites subject to a
2694 lease-purchase agreement entered pursuant to s. 1011.71(2)(e) or
2695 funded solely through local impact fees, in addition to the
2696 funding sources listed in subparagraph 1., a district school
2697 board may not use funds from any sources for new construction of
2698 educational plant space with a total cost per student station,
2699 including change orders, which equals more than the current
2700 adjusted amounts provided in sub-subparagraphs 1.a.-c. However,
2701 if a contract has been executed for architectural and design
2702 services or for construction management services before July 1,
2703 2017, a district school board may use funds from any source for
2704 the new construction of educational plant space and such funds
2705 are exempt from the total cost per student station requirements.



2706 4. A district school board must not use funds from the
2707 Public Education Capital Outlay and Debt Service Trust Fund or
2708 the School District and Community College District Capital
2709 Outlay and Debt Service Trust Fund for any new construction of
2710 an ancillary plant that exceeds 70 percent of the average cost
2711 per square foot of new construction for all schools.

2712 Section 56. Section 48 of chapter 2018-6, 2018 Laws of
2713 Florida, is amended to read:

2714 Section 48. The amendments made by this act to ss. 220.13,
2715 220.1875, and 1002.395, Florida Statutes, apply to taxable years
2716 beginning on or after January 1, 2018. The amendment made by
2717 this act to s. 1002.395(5)(c), extending the credit carryforward
2718 period from 5 to 10 years, applies to any credit available to be
2719 carried forward on or after July 1, 2018.

2720 Section 57. The amendment made by this act to section 48 of
2721 chapter 2018-6, 2018 Laws of Florida, is remedial and clarifying
2722 in nature and applies retroactively to July 1, 2018.

2723 Section 58. Clothing, school supplies, personal computers,
2724 and personal computer-related accessories; sales tax holiday.-

2725 (1) The tax levied under chapter 212, Florida Statutes, may
2726 not be collected during the period from August 7, 2020, through
2727 August 9, 2020, on the retail sale of:

2728 (a) Clothing, wallets, or bags, including handbags,
2729 backpacks, fanny packs, and diaper bags, but excluding
2730 briefcases, suitcases, and other garment bags, having a sales
2731 price of \$60 or less per item. As used in this paragraph, the
2732 term "clothing" means:

2733 1. Any article of wearing apparel intended to be worn on or
2734 about the human body, excluding watches, watchbands, jewelry,



882296

2735 umbrellas, and handkerchiefs; and

2736 2. All footwear, excluding skis, swim fins, roller blades,
2737 and skates.

2738 (b) School supplies having a sales price of \$15 or less per
2739 item. As used in this paragraph, the term "school supplies"
2740 means pens, pencils, erasers, crayons, notebooks, notebook
2741 filler paper, legal pads, binders, lunch boxes, construction
2742 paper, markers, folders, poster board, composition books, poster
2743 paper, scissors, cellophane tape, glue or paste, rulers,
2744 computer disks, staplers and staples used to secure paper
2745 products, protractors, compasses, and calculators.

2746 (2) The tax levied under chapter 212, Florida Statutes, may
2747 not be collected during the period from August 7, 2020, through
2748 August 9, 2020, on the first \$1,000 of the sales price of
2749 personal computers or personal computer-related accessories
2750 purchased for noncommercial home or personal use. As used in
2751 this subsection, the term:

2752 (a) "Personal computers" includes electronic book readers,
2753 laptops, desktops, handheld devices, tablets, or tower
2754 computers. The term does not include cellular telephones, video
2755 game consoles, digital media receivers, or devices that are not
2756 primarily designed to process data.

2757 (b) "Personal computer-related accessories" includes
2758 keyboards, mice, personal digital assistants, monitors, other
2759 peripheral devices, modems, routers, and nonrecreational
2760 software, regardless of whether the accessories are used in
2761 association with a personal computer base unit. The term does
2762 not include furniture or systems, devices, software, or
2763 peripherals that are designed or intended primarily for



882296

2764 recreational use. The term "monitor" does not include any device
2765 that includes a television tuner.

2766 (3) The tax exemptions provided in this section do not
2767 apply to sales within a theme park or entertainment complex as
2768 defined in s. 509.013(9), Florida Statutes, within a public
2769 lodging establishment as defined in s. 509.013(4), Florida
2770 Statutes, or within an airport as defined in s. 330.27(2),
2771 Florida Statutes.

2772 (4) The tax exemptions provided in this section may apply
2773 at the option of a dealer if less than 5 percent of the dealer's
2774 gross sales of tangible personal property in the prior calendar
2775 year are comprised of items that would be exempt under this
2776 section. If a qualifying dealer chooses not to participate in
2777 the tax holiday, by August 1, 2020, the dealer must notify the
2778 Department of Revenue in writing of its election to collect
2779 sales tax during the holiday and must post a copy of that notice
2780 in a conspicuous location at its place of business.

2781 (5) The Department of Revenue is authorized, and all
2782 conditions are deemed met, to adopt emergency rules pursuant to
2783 s. 120.54(4), Florida Statutes, for the purpose of implementing
2784 this section. Notwithstanding any other provision of law,
2785 emergency rules adopted pursuant to this subsection are
2786 effective for 6 months after adoption and may be renewed during
2787 the pendency of procedures to adopt permanent rules addressing
2788 the subject of the emergency rules.

2789 (6) For the 2019-2020 fiscal year, the sum of \$241,000 in
2790 nonrecurring funds is appropriated from the General Revenue Fund
2791 to the Department of Revenue for the purpose of implementing
2792 this section. Funds remaining unexpended or unencumbered from



882296

2793 this appropriation as of June 30, 2020, shall revert and be
2794 reappropriated for the same purpose in the 2020-2021 fiscal
2795 year.

2796 (7) This section shall take effect upon this act becoming a
2797 law.

2798 Section 59. Disaster preparedness supplies; sales tax
2799 holiday.-

2800 (1) The tax levied under chapter 212, Florida Statutes, may
2801 not be collected during the period from May 29, 2020, through
2802 June 4, 2020, on the sale of:

2803 (a) A portable self-powered light source selling for \$20 or
2804 less.

2805 (b) A portable self-powered radio, two-way radio, or
2806 weather-band radio selling for \$50 or less.

2807 (c) A tarpaulin or other flexible waterproof sheeting
2808 selling for \$50 or less.

2809 (d) An item normally sold as, or generally advertised as, a
2810 ground anchor system or tie-down kit selling for \$50 or less.

2811 (e) A gas or diesel fuel tank selling for \$25 or less.

2812 (f) A package of AA-cell, AAA-cell, C-cell, D-cell, 6-volt,
2813 or 9-volt batteries, excluding automobile and boat batteries,
2814 selling for \$30 or less.

2815 (g) A nonelectric food storage cooler selling for \$30 or
2816 less.

2817 (h) A portable generator used to provide light or
2818 communications or preserve food in the event of a power outage
2819 selling for \$750 or less.

2820 (i) Reusable ice selling for \$10 or less.

2821 (2) The tax exemptions provided in this section do not



882296

2822 apply to sales within a theme park or entertainment complex as
2823 defined in s. 509.013(9), Florida Statutes, within a public
2824 lodging establishment as defined in s. 509.013(4), Florida
2825 Statutes, or within an airport as defined in s. 330.27(2),
2826 Florida Statutes.

2827 (3) The Department of Revenue is authorized, and all
2828 conditions are deemed met, to adopt emergency rules pursuant to
2829 s. 120.54(4), Florida Statutes, to administer this section.

2830 (4) For the 2019-2020 fiscal year, the sum of \$70,000 in
2831 nonrecurring funds is appropriated from the General Revenue Fund
2832 to the Department of Revenue for the purpose of implementing
2833 this section.

2834 (5) This section shall take effect upon this act becoming a
2835 law.

2836 Section 60. Section 211.0252, Florida Statutes, is created
2837 to read:

2838 211.0252 Credit for contributions to eligible charitable
2839 organizations.—Beginning July 1, 2021, there is allowed a credit
2840 of 100 percent of an eligible contribution made to an eligible
2841 charitable organization under s. 402.62 against any tax due
2842 under s. 211.02 or s. 211.025. However, the combined credit
2843 allowed under this section and s. 211.0251 may not exceed 50
2844 percent of the tax due on the return on which the credit is
2845 taken. If the combined credit allowed under this section and s.
2846 211.0251 exceeds 50 percent of the tax due on the return, the
2847 credit must first be taken under s. 211.0251. Any remaining
2848 liability, up to 50 percent of the tax due, shall be taken under
2849 this section. For purposes of the distributions of tax revenue
2850 under s. 211.06, the department shall disregard any tax credits



882296

2851 allowed under this section to ensure that any reduction in tax
2852 revenue received which is attributable to the tax credits
2853 results only in a reduction in distributions to the General
2854 Revenue Fund. The provisions of s. 402.62 apply to the credit
2855 authorized by this section.

2856 Section 61. Section 212.1833, Florida Statutes, is created
2857 to read:

2858 212.1833 Credit for contributions to eligible charitable
2859 organizations.—Beginning July 1, 2021, there is allowed a credit
2860 of 100 percent of an eligible contribution made to an eligible
2861 charitable organization under s. 402.62 against any tax imposed
2862 by the state and due under this chapter from a direct pay
2863 permitholder as a result of the direct pay permit held pursuant
2864 to s. 212.183. For purposes of the dealer’s credit granted for
2865 keeping prescribed records, filing timely tax returns, and
2866 properly accounting and remitting taxes under s. 212.12, the
2867 amount of tax due used to calculate the credit shall include any
2868 eligible contribution made to an eligible charitable
2869 organization from a direct pay permitholder. For purposes of the
2870 distributions of tax revenue under s. 212.20, the department
2871 shall disregard any tax credits allowed under this section to
2872 ensure that any reduction in tax revenue received that is
2873 attributable to the tax credits results only in a reduction in
2874 distributions to the General Revenue Fund. The provisions of s.
2875 402.62 apply to the credit authorized by this section. A dealer
2876 who claims a tax credit under this section must file his or her
2877 tax returns and pay his or her taxes by electronic means under
2878 s. 213.755.

2879 Section 62. Subsection (8) of section 220.02, Florida



882296

2880 Statutes, is amended to read:

2881 220.02 Legislative intent.—

2882 (8) It is the intent of the Legislature that credits
2883 against either the corporate income tax or the franchise tax be
2884 applied in the following order: those enumerated in s. 631.828,
2885 those enumerated in s. 220.191, those enumerated in s. 220.181,
2886 those enumerated in s. 220.183, those enumerated in s. 220.182,
2887 those enumerated in s. 220.1895, those enumerated in s. 220.195,
2888 those enumerated in s. 220.184, those enumerated in s. 220.186,
2889 those enumerated in s. 220.1845, those enumerated in s. 220.19,
2890 those enumerated in s. 220.185, those enumerated in s. 220.1875,
2891 those enumerated in s. 220.1876, those enumerated in s. 220.192,
2892 those enumerated in s. 220.193, those enumerated in s. 288.9916,
2893 those enumerated in s. 220.1899, those enumerated in s. 220.194,
2894 and those enumerated in s. 220.196.

2895 Section 63. Paragraph (a) of subsection (1) of section
2896 220.13, Florida Statutes, is amended to read:

2897 220.13 "Adjusted federal income" defined.—

2898 (1) The term "adjusted federal income" means an amount
2899 equal to the taxpayer's taxable income as defined in subsection
2900 (2), or such taxable income of more than one taxpayer as
2901 provided in s. 220.131, for the taxable year, adjusted as
2902 follows:

2903 (a) *Additions.*—There shall be added to such taxable income:

2904 1.a. The amount of any tax upon or measured by income,
2905 excluding taxes based on gross receipts or revenues, paid or
2906 accrued as a liability to the District of Columbia or any state
2907 of the United States which is deductible from gross income in
2908 the computation of taxable income for the taxable year.



882296

2909 b. Notwithstanding sub-subparagraph a., if a credit taken
2910 under s. 220.1875 or s. 220.1876 is added to taxable income in a
2911 previous taxable year under subparagraph 11. and is taken as a
2912 deduction for federal tax purposes in the current taxable year,
2913 the amount of the deduction allowed shall not be added to
2914 taxable income in the current year. The exception in this sub-
2915 subparagraph is intended to ensure that the credit under s.
2916 220.1875 or s. 220.1876 is added in the applicable taxable year
2917 and does not result in a duplicate addition in a subsequent
2918 year.

2919 2. The amount of interest which is excluded from taxable
2920 income under s. 103(a) of the Internal Revenue Code or any other
2921 federal law, less the associated expenses disallowed in the
2922 computation of taxable income under s. 265 of the Internal
2923 Revenue Code or any other law, excluding 60 percent of any
2924 amounts included in alternative minimum taxable income, as
2925 defined in s. 55(b)(2) of the Internal Revenue Code, if the
2926 taxpayer pays tax under s. 220.11(3).

2927 3. In the case of a regulated investment company or real
2928 estate investment trust, an amount equal to the excess of the
2929 net long-term capital gain for the taxable year over the amount
2930 of the capital gain dividends attributable to the taxable year.

2931 4. That portion of the wages or salaries paid or incurred
2932 for the taxable year which is equal to the amount of the credit
2933 allowable for the taxable year under s. 220.181. This
2934 subparagraph shall expire on the date specified in s. 290.016
2935 for the expiration of the Florida Enterprise Zone Act.

2936 5. That portion of the ad valorem school taxes paid or
2937 incurred for the taxable year which is equal to the amount of



882296

2938 the credit allowable for the taxable year under s. 220.182. This
2939 subparagraph shall expire on the date specified in s. 290.016
2940 for the expiration of the Florida Enterprise Zone Act.

2941 6. The amount taken as a credit under s. 220.195 which is
2942 deductible from gross income in the computation of taxable
2943 income for the taxable year.

2944 7. That portion of assessments to fund a guaranty
2945 association incurred for the taxable year which is equal to the
2946 amount of the credit allowable for the taxable year.

2947 8. In the case of a nonprofit corporation which holds a
2948 pari-mutuel permit and which is exempt from federal income tax
2949 as a farmers' cooperative, an amount equal to the excess of the
2950 gross income attributable to the pari-mutuel operations over the
2951 attributable expenses for the taxable year.

2952 9. The amount taken as a credit for the taxable year under
2953 s. 220.1895.

2954 10. Up to nine percent of the eligible basis of any
2955 designated project which is equal to the credit allowable for
2956 the taxable year under s. 220.185.

2957 11. Any ~~The~~ amount taken as a credit for the taxable year
2958 under s. 220.1875 or s. 220.1876. The addition in this
2959 subparagraph is intended to ensure that the same amount is not
2960 allowed for the tax purposes of this state as both a deduction
2961 from income and a credit against the tax. This addition is not
2962 intended to result in adding the same expense back to income
2963 more than once.

2964 12. The amount taken as a credit for the taxable year under
2965 s. 220.192.

2966 13. The amount taken as a credit for the taxable year under



2967 s. 220.193.

2968 14. Any portion of a qualified investment, as defined in s.
2969 288.9913, which is claimed as a deduction by the taxpayer and
2970 taken as a credit against income tax pursuant to s. 288.9916.

2971 15. The costs to acquire a tax credit pursuant to s.
2972 288.1254(5) that are deducted from or otherwise reduce federal
2973 taxable income for the taxable year.

2974 16. The amount taken as a credit for the taxable year
2975 pursuant to s. 220.194.

2976 17. The amount taken as a credit for the taxable year under
2977 s. 220.196. The addition in this subparagraph is intended to
2978 ensure that the same amount is not allowed for the tax purposes
2979 of this state as both a deduction from income and a credit
2980 against the tax. The addition is not intended to result in
2981 adding the same expense back to income more than once.

2982 Section 64. Subsection (2) of section 220.186, Florida
2983 Statutes, is amended to read:

2984 220.186 Credit for Florida alternative minimum tax.—

2985 (2) The credit pursuant to this section shall be the amount
2986 of the excess, if any, of the tax paid based upon taxable income
2987 determined pursuant to s. 220.13(2)(k) over the amount of tax
2988 which would have been due based upon taxable income without
2989 application of s. 220.13(2)(k), before application of this
2990 credit without application of any credit under s. 220.1875 or s.
2991 220.1876.

2992 Section 65. Section 220.1876, Florida Statutes, is created
2993 to read:

2994 220.1876 Credit for contributions to eligible charitable
2995 organizations.—



882296

2996 (1) Beginning January 1, 2021, there is allowed a credit of
2997 100 percent of an eligible contribution made to an eligible
2998 charitable organization under s. 402.62 against any tax due for
2999 a taxable year under this chapter after the application of any
3000 other allowable credits by the taxpayer. An eligible
3001 contribution must be made to an eligible charitable organization
3002 on or before the date the taxpayer is required to file a return
3003 pursuant to s. 220.222. The credit granted by this section shall
3004 be reduced by the difference between the amount of federal
3005 corporate income tax, taking into account the credit granted by
3006 this section, and the amount of federal corporate income tax
3007 without application of the credit granted by this section.

3008 (2) A taxpayer who files a Florida consolidated return as a
3009 member of an affiliated group pursuant to s. 220.131(1) may be
3010 allowed the credit on a consolidated return basis; however, the
3011 total credit taken by the affiliated group is subject to the
3012 limitation established under subsection (1).

3013 (3) The provisions of s. 402.62 apply to the credit
3014 authorized by this section.

3015 (4) If a taxpayer applies and is approved for a credit
3016 under s. 402.62 after timely requesting an extension to file
3017 under s. 220.222(2):

3018 (a) The credit does not reduce the amount of tax due for
3019 purposes of the department's determination as to whether the
3020 taxpayer was in compliance with the requirement to pay tentative
3021 taxes under ss. 220.222 and 220.32.

3022 (b) The taxpayer's noncompliance with the requirement to
3023 pay tentative taxes shall result in the revocation and
3024 rescindment of any such credit.



882296

3025 (c) The taxpayer shall be assessed for any taxes,
3026 penalties, or interest due from the taxpayer's noncompliance
3027 with the requirement to pay tentative taxes.

3028 Section 66. Section 402.62, Florida Statutes, is created to
3029 read:

3030 402.62 Children's Promise Tax Credit.-

3031 (1) DEFINITIONS.-As used in this section, the term:

3032 (a) "Annual tax credit amount" means, for any state fiscal
3033 year, the sum of the amount of tax credits approved under
3034 paragraph (5)(b), including tax credits to be taken under s.
3035 211.0252, s. 212.1833, s. 220.1876, s. 561.1212, or s.
3036 624.51056, which are approved for taxpayers whose taxable years
3037 begin on or after January 1 of the calendar year preceding the
3038 start of the applicable state fiscal year.

3039 (b) "Division" means the Division of Alcoholic Beverages
3040 and Tobacco of the Department of Business and Professional
3041 Regulation.

3042 (c) "Eligible charitable organization" means an
3043 organization designated by the Department of Children and
3044 Families to be eligible to receive funding under this section.

3045 (d) "Eligible contribution" means a monetary contribution
3046 from a taxpayer, subject to the restrictions provided in this
3047 section, to an eligible charitable organization. The taxpayer
3048 making the contribution may not designate a specific child
3049 assisted by the eligible charitable organization as the
3050 beneficiary of the contribution.

3051 (e) "Tax credit cap amount" means the maximum annual tax
3052 credit amount that the Department of Revenue may approve for a
3053 state fiscal year.



882296

3054 (2) CHILDREN'S PROMISE TAX CREDITS; ELIGIBILITY.—
3055 (a) The Department of Children and Families shall designate
3056 as an eligible charitable organization an organization that:
3057 1. Is exempt from federal income taxation under s.
3058 501(c)(3) of the Internal Revenue Code.
3059 2. Is a Florida entity formed under chapter 605, chapter
3060 607, or chapter 617 and whose principal office is located in
3061 this state.
3062 3. Provides services to:
3063 a. Prevent child abuse, neglect, abandonment, or
3064 exploitation;
3065 b. Enhance the safety, permanency, or well-being of
3066 children with child welfare involvement;
3067 c. Assist families with children who have a chronic illness
3068 or physical, intellectual, developmental, or emotional
3069 disability; or
3070 d. Provide workforce development services to families of
3071 children eligible for a federal free or reduced-price meals
3072 program.
3073 4. Has a contract or written referral agreement with, or
3074 reference from, the department, a community-based care lead
3075 agency as defined in s. 409.986, a managing entity as defined in
3076 s. 394.9082, or the Agency for Persons with Disabilities for
3077 services specified in subparagraph 3.
3078 5. Provides to the department accurate information
3079 including, at a minimum, a description of the services provided
3080 by the organization that are eligible for funding under this
3081 section; the number of individuals served through those services
3082 during the last calendar year in total and the number served



882296

3083 during the last calendar year using funding under this section;
3084 basic financial information regarding the organization and
3085 services eligible for funding under this section; outcomes for
3086 such services; and contact information for the organization.

3087 6. Annually submits a statement signed by a current officer
3088 of the organization, under penalty of perjury, that the
3089 organization meets all criteria to qualify as an eligible
3090 charitable organization, has fulfilled responsibilities under
3091 this section for the previous fiscal year if the organization
3092 received any funding through this credit during the previous
3093 year, and intends to fulfill its responsibilities during the
3094 upcoming year.

3095 7. Provides any documentation requested by the department
3096 to verify eligibility as an eligible charitable organization or
3097 compliance with this section.

3098 (b) The department may not designate as an eligible
3099 charitable organization an organization that:

3100 1. Provides abortions, pays for or provides coverage for
3101 abortions, or financially supports any other entity that
3102 provides, pays for, or provides coverage for abortions; or

3103 2. Has received more than 50 percent of its total annual
3104 revenue from the department or the Agency for Persons with
3105 Disabilities, either directly or via a contractor of the
3106 department or agency, in the prior fiscal year.

3107 (3) RESPONSIBILITIES OF ELIGIBLE CHARITABLE ORGANIZATIONS.—
3108 An eligible charitable organization that receives a contribution
3109 under this section must:

3110 (a) Conduct background screenings on all volunteers and
3111 staff working directly with children in any program funded under



882296

3112 this section. The background screening shall use level 2
3113 screening standards pursuant to s. 435.04. The department shall
3114 specify requirements for background screening in rule.

3115 (b) Expend 100 percent of any contributions received under
3116 this section for direct services to state residents for the
3117 purposes specified in subparagraph (2) (a)3.

3118 (c) Annually submit to the department:

3119 1. An audit of the eligible charitable organization
3120 conducted by an independent certified public accountant in
3121 accordance with auditing standards generally accepted in the
3122 United States, government auditing standards, and rules adopted
3123 by the Auditor General. The audit report must include a report
3124 on financial statements presented in accordance with generally
3125 accepted accounting principles. The audit report must be
3126 provided to the department within 180 days after completion of
3127 the eligible charitable organization's fiscal year.

3128 2. A copy of the eligible charitable organization's most
3129 recent federal Internal Revenue Service Return of Organization
3130 Exempt from Income Tax form (Form 990).

3131 (d) Notify the department within 5 business days after the
3132 eligible charitable organization ceases to meet eligibility
3133 requirements or fails to fulfill its responsibilities under this
3134 section.

3135 (e) Upon receipt of a contribution, the eligible charitable
3136 organization shall provide the taxpayer that made the
3137 contribution with a certificate of contribution. A certificate
3138 of contribution must include the taxpayer's name and, if
3139 available, federal employer identification number, the amount
3140 contributed, the date of contribution, and the name of the



882296

3141 eligible charitable organization.

3142 (4) RESPONSIBILITIES OF THE DEPARTMENT.—The department
3143 shall:

3144 (a) Annually redesignate eligible charitable organizations
3145 that have complied with all requirements of this section.

3146 (b) Remove the designation of organizations that fail to
3147 meet all requirements of this section. An organization that has
3148 had its designation removed by the department may reapply for
3149 designation as an eligible charitable organization, and the
3150 department shall redesignate such organization if it meets the
3151 requirements of this section and demonstrates through its
3152 application that all factors leading to its previous failure to
3153 meet requirements have been sufficiently addressed.

3154 (c) Publish information about the tax credit program and
3155 eligible charitable organizations on a department website. The
3156 website shall, at a minimum, provide:

3157 1. The requirements and process for becoming designated or
3158 redesignated as an eligible charitable organization.

3159 2. A list of the eligible charitable organizations that are
3160 currently designated by the department and the information
3161 provided under subparagraph (2) (a) 5. regarding each eligible
3162 charitable organization.

3163 3. The process for a taxpayer to select an eligible
3164 charitable organization as the recipient of funding through a
3165 tax credit.

3166 (d) Compel the return of funds that are provided to an
3167 eligible charitable organization that fails to comply with the
3168 requirements of this section. Eligible charitable organizations
3169 that are subject to return of funds are ineligible to receive



882296

3170 funding under this section for a period 10 years after final
3171 agency action to compel the return of funding.

3172 (5) CHILDREN'S PROMISE TAX CREDITS; APPLICATIONS,
3173 TRANSFERS, AND LIMITATIONS.-

3174 (a) The tax credit cap amount is \$5 million in each state
3175 fiscal year.

3176 (b) Beginning October 1, 2020, a taxpayer may submit an
3177 application to the Department of Revenue for a tax credit or
3178 credits to be taken under one or more of s. 211.0252, s.
3179 212.1833, s. 220.1876, s. 561.1212, or s. 624.51056.

3180 1. The taxpayer shall specify in the application each tax
3181 for which the taxpayer requests a credit and the applicable
3182 taxable year for a credit under s. 220.1876 or s. 624.51056 or
3183 the applicable state fiscal year for a credit under s. 211.0252,
3184 s. 212.1833, or s. 561.1212. For purposes of s. 220.1876, a
3185 taxpayer may apply for a credit to be used for a prior taxable
3186 year before the date the taxpayer is required to file a return
3187 for that year pursuant to s. 220.222. For purposes of s.
3188 624.51056, a taxpayer may apply for a credit to be used for a
3189 prior taxable year before the date the taxpayer is required to
3190 file a return for that prior taxable year pursuant to ss.
3191 624.509 and 624.5092. The application must specify the eligible
3192 charitable organization to which the proposed contribution will
3193 be made. The Department of Revenue shall approve tax credits on
3194 a first-come, first-served basis and must obtain the division's
3195 approval before approving a tax credit under s. 561.1212.

3196 2. Within 10 days after approving or denying an
3197 application, the Department of Revenue shall provide a copy of
3198 its approval or denial letter to the eligible charitable



882296

3199 organization specified by the taxpayer in the application.

3200 (c) If a tax credit approved under paragraph (b) is not
3201 fully used within the specified state fiscal year for credits
3202 under s. 211.0252, s. 212.1833, or s. 561.1212 or against taxes
3203 due for the specified taxable year for credits under s. 220.1876
3204 or s. 624.51056 because of insufficient tax liability on the
3205 part of the taxpayer, the unused amount shall be carried forward
3206 for a period not to exceed 10 years. For purposes of s.
3207 220.1876, a credit carried forward may be used in a subsequent
3208 year after applying the other credits and unused carryovers in
3209 the order provided in s. 220.02(8).

3210 (d) A taxpayer may not convey, transfer, or assign an
3211 approved tax credit or a carryforward tax credit to another
3212 entity unless all of the assets of the taxpayer are conveyed,
3213 assigned, or transferred in the same transaction. However, a tax
3214 credit under s. 211.0252, s. 212.1833, s. 220.1876, s. 561.1212,
3215 or s. 624.51056 may be conveyed, transferred, or assigned
3216 between members of an affiliated group of corporations if the
3217 type of tax credit under s. 211.0252, s. 212.1833, s. 220.1876,
3218 s. 561.1212, or s. 624.51056 remains the same. A taxpayer shall
3219 notify the Department of Revenue of its intent to convey,
3220 transfer, or assign a tax credit to another member within an
3221 affiliated group of corporations. The amount conveyed,
3222 transferred, or assigned is available to another member of the
3223 affiliated group of corporations upon approval by the Department
3224 of Revenue. The Department of Revenue shall obtain the
3225 division's approval before approving a conveyance, transfer, or
3226 assignment of a tax credit under s. 561.1212.

3227 (e) Within any state fiscal year, a taxpayer may rescind



3228 all or part of a tax credit approved under paragraph (b). The
3229 amount rescinded shall become available for that state fiscal
3230 year to another eligible taxpayer as approved by the Department
3231 of Revenue if the taxpayer receives notice from the Department
3232 of Revenue that the rescindment has been accepted by the
3233 Department of Revenue. The Department of Revenue must obtain the
3234 division's approval before accepting the rescindment of a tax
3235 credit under s. 561.1212. Any amount rescinded under this
3236 paragraph shall become available to an eligible taxpayer on a
3237 first-come, first-served basis based on tax credit applications
3238 received after the date the rescindment is accepted by the
3239 Department of Revenue.

3240 (f) Within 10 days after approving or denying the
3241 conveyance, transfer, or assignment of a tax credit under
3242 paragraph (d), or the rescindment of a tax credit under
3243 paragraph (e), the Department of Revenue shall provide a copy of
3244 its approval or denial letter to the eligible charitable
3245 organization specified by the taxpayer. The Department of
3246 Revenue shall also include the eligible charitable organization
3247 specified by the taxpayer on all letters or correspondence of
3248 acknowledgment for tax credits under s. 212.1833.

3249 (g) For purposes of calculating the underpayment of
3250 estimated corporate income taxes under s. 220.34 and tax
3251 installment payments for taxes on insurance premiums or
3252 assessments under s. 624.5092, the final amount due is the
3253 amount after credits earned under s. 220.1876 or s. 624.51056
3254 for contributions to eligible charitable organizations are
3255 deducted.

3256 1. For purposes of determining if a penalty or interest



882296

3257 under s. 220.34(2)(d)1. shall be imposed for underpayment of
3258 estimated corporate income tax, a taxpayer may, after earning a
3259 credit under s. 220.1876, reduce any estimated payment in that
3260 taxable year by the amount of the credit.

3261 2. For purposes of determining if a penalty under s.
3262 624.5092 shall be imposed, an insurer, after earning a credit
3263 under s. 624.51056 for a taxable year, may reduce any
3264 installment payment for such taxable year of 27 percent of the
3265 amount of the net tax due as reported on the return for the
3266 preceding year under s. 624.5092(2)(b) by the amount of the
3267 credit.

3268 (6) PRESERVATION OF CREDIT.—If any provision or portion of
3269 this section, s. 211.0252, s. 212.1833, s. 220.1876, s.
3270 561.1212, or s. 624.51056 or the application thereof to any
3271 person or circumstance is held unconstitutional by any court or
3272 is otherwise declared invalid, the unconstitutionality or
3273 invalidity shall not affect any credit earned under s. 211.0252,
3274 s. 212.1833, s. 220.1876, s. 561.1212, or s. 624.51056 by any
3275 taxpayer with respect to any contribution paid to an eligible
3276 charitable organization before the date of a determination of
3277 unconstitutionality or invalidity. The credit shall be allowed
3278 at such time and in such a manner as if a determination of
3279 unconstitutionality or invalidity had not been made, provided
3280 that nothing in this subsection by itself or in combination with
3281 any other provision of law shall result in the allowance of any
3282 credit to any taxpayer in excess of one dollar of credit for
3283 each dollar paid to an eligible charitable organization.

3284 (7) ADMINISTRATION; RULES.—

3285 (a) The Department of Revenue, the division, and the



882296

3286 department may develop a cooperative agreement to assist in the
3287 administration of this section, as needed.

3288 (b) The Department of Revenue may adopt rules necessary to
3289 administer this section and ss. 211.0252, 212.1833, 220.1876,
3290 561.1212, and 624.51056, including rules establishing
3291 application forms, procedures governing the approval of tax
3292 credits and carryforward tax credits under subsection (5), and
3293 procedures to be followed by taxpayers when claiming approved
3294 tax credits on their returns.

3295 (c) The division may adopt rules necessary to administer
3296 its responsibilities under this section and s. 561.1212.

3297 (d) The department may adopt rules necessary to administer
3298 this section, including, but not limited to, rules establishing
3299 application forms for organizations seeking designation as
3300 eligible charitable organizations under this act.

3301 (e) Notwithstanding any provision of s. 213.053 to the
3302 contrary, sharing information with the division related to this
3303 tax credit is considered the conduct of the Department of
3304 Revenue's official duties as contemplated in s. 213.053(8)(c),
3305 and the Department of Revenue and the division are specifically
3306 authorized to share information as needed to administer this
3307 program.

3308 Section 67. Section 561.1212, Florida Statutes, is created
3309 to read:

3310 561.1212 Credit for contributions to eligible charitable
3311 organizations.—Beginning January 1, 2021, there is allowed a
3312 credit of 100 percent of an eligible contribution made to an
3313 eligible charitable organization under s. 402.62 against any tax
3314 due under s. 563.05, s. 564.06, or s. 565.12, except excise



882296

3315 taxes imposed on wine produced by manufacturers in this state
3316 from products grown in this state. However, a credit allowed
3317 under this section may not exceed 90 percent of the tax due on
3318 the return on which the credit is taken. For purposes of the
3319 distributions of tax revenue under ss. 561.121 and 564.06(10),
3320 the division shall disregard any tax credits allowed under this
3321 section to ensure that any reduction in tax revenue received
3322 that is attributable to the tax credits results only in a
3323 reduction in distributions to the General Revenue Fund. The
3324 provisions of s. 402.62 apply to the credit authorized by this
3325 section.

3326 Section 68. Section 624.51056, Florida Statutes, is created
3327 to read:

3328 624.51056 Credit for contributions to eligible charitable
3329 organizations.—

3330 (1) Beginning January 1, 2021, there is allowed a credit of
3331 100 percent of an eligible contribution made to an eligible
3332 charitable organization under s. 402.62 against any tax due for
3333 a taxable year under s. 624.509(1) after deducting from such tax
3334 deductions for assessments made pursuant to s. 440.51; credits
3335 for taxes paid under ss. 175.101 and 185.08; credits for income
3336 taxes paid under chapter 220; and the credit allowed under s.
3337 624.509(5), as such credit is limited by s. 624.509(6). An
3338 eligible contribution must be made to an eligible charitable
3339 organization on or before the date the taxpayer is required to
3340 file a return pursuant to ss. 624.509 and 624.5092. An insurer
3341 claiming a credit against premium tax liability under this
3342 section shall not be required to pay any additional retaliatory
3343 tax levied under s. 624.5091 as a result of claiming such



882296

3344 credit. Section 624.5091 does not limit such credit in any
3345 manner.

3346 (2) Section 402.62 applies to the credit authorized by this
3347 section.

3348 Section 69. The Department of Revenue is authorized, and
3349 all conditions are deemed met, to adopt emergency rules under s.
3350 120.54(4), Florida Statutes, for the purpose of implementing
3351 provisions related to the Children's Promise Tax Credit created
3352 in this act. Notwithstanding any other provision of law,
3353 emergency rules adopted under this section are effective for 6
3354 months after adoption and may be renewed during the pendency of
3355 procedures to adopt permanent rules addressing the subject of
3356 the emergency rules.

3357 Section 70. For the 2020-2021 fiscal year, the sum of
3358 \$208,000 in nonrecurring funds is appropriated from the General
3359 Revenue Fund to the Department of Revenue for the purpose of
3360 implementing the provisions related to the Children's Promise
3361 Tax Credit created in this act.

3362 Section 71. The Florida Institute for Child Welfare shall
3363 analyze the use of funding provided by the tax credit authorized
3364 under s. 402.62 and submit a report to the Governor, the
3365 President of the Senate, and the Speaker of the House of
3366 Representatives by October 31, 2024. The report shall, at a
3367 minimum, include the total funding amount and categorize the
3368 funding by type of program, describe the programs that were
3369 funded, and assess the outcomes that were achieved using the
3370 funding.

3371 Section 72. For the 2020-2021 fiscal year, the sum of
3372 \$72,500 in nonrecurring funds is appropriated from the General



882296

3373 Revenue Fund to the Department of Revenue to implement the
3374 amendments to s. 212.031, Florida Statutes, made by this act.

3375 Section 73. The Division of Law Revision is directed to
3376 replace the phrase "the effective date of this act" wherever it
3377 occurs in this act with the date this act becomes a law.

3378 Section 74. (1) The Department of Revenue is authorized,
3379 and all conditions are deemed met, to adopt emergency rules
3380 pursuant to s. 120.54(4), Florida Statutes, for the purpose of
3381 implementing the changes made by this act to ss. 206.05,
3382 206.8741, 206.90, 212.05, 212.134, 212.181, 213.21, and
3383 220.1105, Florida Statutes. Notwithstanding any other provision
3384 of law, emergency rules adopted pursuant to this subsection are
3385 effective for 6 months after adoption and may be renewed during
3386 the pendency of procedures to adopt permanent rules addressing
3387 the subject of the emergency rules.

3388 (2) This section shall take effect upon this act becoming a
3389 law.

3390 Section 75. Except as otherwise expressly provided in this
3391 act, and except for this section, which shall take effect upon
3392 this act becoming a law, this act shall take effect July 1,
3393 2020.

3394
3395 ===== T I T L E A M E N D M E N T =====

3396 And the title is amended as follows:

3397 Delete everything before the enacting clause
3398 and insert:

3399 A bill to be entitled
3400 An act relating to taxation; amending s. 189.033,
3401 F.S.; defining the term "disproportionally affected



882296

3402 county"; conforming a provision to changes made by the
3403 act; amending s. 192.001, F.S.; revising the
3404 definition of the term "inventory" for property tax
3405 purposes; defining the terms "heavy equipment rental
3406 dealer" and "short-term rental"; revising the
3407 definition of the term "tangible personal property" to
3408 specify the conditions under which certain
3409 construction work constructed or installed by certain
3410 electric utilities is deemed substantially completed;
3411 creating s. 193.019, F.S.; defining the terms
3412 "department" and "hospital"; requiring county property
3413 appraisers to annually calculate and submit to the
3414 Department of Revenue the valuation of certain
3415 property tax exemptions granted to property owned by
3416 hospitals; requiring hospitals to submit certain
3417 information to the department within a certain
3418 timeframe; specifying requirements for the department;
3419 requiring the department to adopt a form by rule;
3420 creating s. 193.1557, F.S.; extending the timeframe
3421 within which certain changes to property damaged or
3422 destroyed by Hurricane Michael must commence to
3423 prevent the assessed value of the property from
3424 increasing; providing applicability; providing for
3425 future repeal; amending s. 194.011, F.S.; revising
3426 requirements for certain community associations in
3427 providing notice to unit owners of an intent to
3428 petition the value adjustment board; decreasing the
3429 minimum period for a unit owner to elect to opt out of
3430 a petition; authorizing such community associations to



3431 represent, prosecute on behalf of, and defend their
3432 unit owners in certain proceedings; making clarifying
3433 changes; providing construction and applicability;
3434 amending s. 194.035, F.S.; specifying circumstances
3435 under which a special magistrate's appraisal may not
3436 be submitted as evidence to a value adjustment board;
3437 amending s. 194.181, F.S.; revising and specifying
3438 parties to a tax suit involving condominium
3439 associations or cooperative associations; specifying
3440 requirements for such associations in notifying and
3441 advising unit owners relating to certain proceedings;
3442 providing construction; amending s. 195.073, F.S.;
3443 revising the property classifications for certain
3444 multifamily housing and commercial and industrial
3445 properties; amending s. 195.096, F.S.; revising
3446 requirements for the Department of Revenue's review
3447 and publication of findings of county assessment
3448 rolls; amending s. 196.173, F.S.; revising the
3449 military operations that qualify certain
3450 servicemembers for an additional ad valorem tax
3451 exemption; providing applicability; revising the
3452 deadlines for applying for additional ad valorem tax
3453 exemptions for certain servicemembers for a specified
3454 tax year; authorizing a property appraiser to grant an
3455 exemption for an untimely filed application if certain
3456 conditions are met; providing procedures for an
3457 applicant to file a petition with the value adjustment
3458 board if an application is denied; providing
3459 applicability; amending s. 196.1978, F.S.; providing



882296

3460 applicability of the affordable housing property tax
3461 exemption to vacant units if certain conditions are
3462 met; providing retroactive operation; providing
3463 legislative intent relating to ownership of exempt
3464 property by certain limited liability companies;
3465 providing applicability of the tax exemption, under
3466 certain circumstances, to certain units occupied by
3467 natural persons or families whose income no longer
3468 meets income limits; exempting, rather than providing
3469 a discount, from ad valorem taxation for certain
3470 multifamily project property; conforming provisions to
3471 changes made by the act; amending s. 196.198, F.S.;
3472 exempting certain property owned by a house of public
3473 worship and used by an educational institution from ad
3474 valorem taxes; providing construction and
3475 applicability; exempting land, buildings, and real
3476 property improvements used exclusively for educational
3477 purposes from ad valorem taxes if certain criteria are
3478 met; providing that the educational institution shall
3479 receive the full benefit of the exemption; requiring
3480 the property owner to make certain disclosures to the
3481 educational institution; amending s. 200.065, F.S.;
3482 authorizing a property appraiser in a county for which
3483 the Governor has declared a state of emergency to post
3484 notices of proposed property taxes on its website if
3485 mailing the notice is not possible; providing for an
3486 extension of sending the notice during such state of
3487 emergency; specifying a duty of the property
3488 appraiser; specifying hearing advertisement



882296

3489 requirements for multicounty taxing authorities under
3490 certain circumstances; specifying procedures and
3491 requirements for taxing authorities, counties, and
3492 school districts for hearings and notices in the event
3493 of a state of emergency; amending s. 200.069, F.S.;

3494 specifying a limitation on information that property
3495 appraisers may include in the notice of ad valorem
3496 taxes and non-ad valorem assessments; amending s.
3497 202.12, F.S.; reducing the tax rates applied to the
3498 sale of communications services and the retail sale of
3499 direct-to-home satellite services; amending ss.
3500 202.12001 and 203.001, F.S.; conforming provisions to
3501 changes made by the act; amending s. 206.05, F.S.;

3502 increasing the maximum bond the department may require
3503 from a terminal supplier, importer, exporter, or
3504 wholesaler of motor fuel; amending s. 206.8741, F.S.;

3505 revising a penalty for failure to provide or post a
3506 notice relating to dyed diesel fuel; amending s.
3507 206.90, F.S.; increasing the maximum bond the
3508 department may require from a terminal supplier,
3509 importer, exporter, or wholesaler of diesel fuel;

3510 amending s. 212.031, F.S.; reducing the tax levied on
3511 rental or license fees charged for the use of real
3512 property; amending s. 212.04, F.S.; exempting Formula
3513 1 Grand Prix admissions from the admissions tax;

3514 amending s. 212.05, F.S.; revising timeframes for
3515 certain documentation to be provided to the department
3516 for the purposes of a sales tax exemption for the sale
3517 of certain boats and aircraft; specifying the



3518 applicable sales tax rate on the sale of a new mobile
3519 home; defining the term "new mobile home"; amending s.
3520 212.055, F.S.; specifying a limitation on the duration
3521 of a charter county and regional transportation system
3522 surtax levied pursuant to a referendum held on or
3523 after a certain date; requiring that resolutions to
3524 approve a school capital outlay surtax include a
3525 statement relating to the sharing of revenues with
3526 eligible charter schools in a specified manner;
3527 specifying authorized uses of surtax revenues shared
3528 with charter schools; providing an accounting
3529 requirement for charter schools; specifying the
3530 eligibility of charter schools; requiring that
3531 unencumbered funds revert to the sponsor under certain
3532 circumstances; providing applicability; amending s.
3533 212.08, F.S.; providing a sales tax exemption for
3534 certain aircraft equipment used as part of certain
3535 governmental contracts; providing a use tax exemption
3536 for certain aircraft owned by nonresidents and used in
3537 service of certain governmental contracts; providing
3538 construction; providing a sales tax exemption for
3539 parts and accessories necessary for the continued
3540 operation of certain industrial machinery or
3541 equipment; creating s. 212.134, F.S.; specifying
3542 requirements for payment settlement entities, or their
3543 electronic payment facilitators or contracted third
3544 parties, in submitting information returns to the
3545 department; defining the term "payment settlement
3546 entity"; providing penalties; authorizing the



882296

3547 department's executive director or his or her designee
3548 to waive penalties under certain circumstances;
3549 creating s. 212.181, F.S.; specifying requirements for
3550 counties and the department in updating certain
3551 databases and determining business addresses for sales
3552 tax purposes; specifying a requirement for certain
3553 counties imposing a tourist development tax; providing
3554 procedures and requirements for correcting certain
3555 misallocations of certain tax distributions; providing
3556 construction; authorizing the department to adopt
3557 rules; amending s. 212.20, F.S.; extending the period
3558 of distribution of sales tax proceeds to the
3559 professional golf hall of fame; creating s. 215.179,
3560 F.S.; prohibiting an owner of a public building or the
3561 owner's employee from seeking, accepting, or
3562 soliciting consideration for providing a certain
3563 allocation letter relating to energy efficient
3564 commercial building property; specifying a requirement
3565 for signing and returning the allocation letter;
3566 requiring certain persons to file an allocation
3567 request to the Department of Financial Services;
3568 providing construction; creating s. 213.0537, F.S.;
3569 authorizing the department to provide certain official
3570 correspondence to taxpayers electronically upon the
3571 affirmative request of the taxpayer; providing
3572 construction; defining terms; amending s. 213.21,
3573 F.S.; providing that the period for filing a claim for
3574 certain refunds is tolled during a period in which a
3575 taxpayer is engaged in certain informal conference



882296

3576 procedures; amending s. 220.1105, F.S.; revising the
3577 definition of the term "final tax liability" for
3578 certain purposes; providing for retroactive
3579 application; amending s. 220.1845, F.S.; increasing,
3580 for a specified fiscal year, the total amount of
3581 contaminated site rehabilitation tax credits; creating
3582 s. 220.197, F.S.; defining the term "NAICS"; providing
3583 a credit against the corporate income tax, for a
3584 specified amount and for a specified taxable year, for
3585 taxpayers classified in the sales financing or
3586 passenger car rental or leasing industries which meet
3587 certain criteria; providing for retroactive operation;
3588 amending s. 288.106, F.S.; authorizing a qualified
3589 target industry business located in a county affected
3590 by Hurricane Michael to submit a request to the
3591 Department of Economic Opportunity for an economic
3592 recovery extension in lieu of a tax refund claim
3593 scheduled to be submitted during a specified
3594 timeframe; authorizing the Department of Economic
3595 Opportunity to waive certain requirements during a
3596 specified timeframe; requiring the Department of
3597 Economic Opportunity to state any waiver in writing;
3598 providing that certain businesses are eligible for a
3599 specified tax refund payment; defining the term
3600 "county affected by Hurricane Michael"; deleting
3601 obsolete provisions; deleting a provision relating to
3602 the future expiration of certification for the tax
3603 refund program for qualified target industry
3604 businesses; amending s. 288.1168, F.S.; extending the



882296

3605 repeal date of provisions relating to the professional
3606 golf hall of fame facility; amending s. 319.32, F.S.;
3607 requiring a tax collector to determine additional
3608 service charges to be collected by privately owned
3609 license plate agents; requiring that such service
3610 charges be itemized and disclosed to the person paying
3611 the service charge; requiring the license plate agent
3612 to enter into a certain contract with the tax
3613 collector; amending s. 320.03, F.S.; specifying
3614 requirements for the Department of Highway Safety and
3615 Motor Vehicles relating to certain data access and
3616 interface functionality; requiring the Department of
3617 Highway Safety and Motor Vehicles, county tax
3618 collectors, and certain vendors to enter into certain
3619 memorandums of understanding; amending ss. 320.04 and
3620 328.72, F.S.; requiring a tax collector to determine
3621 additional service charges to be collected by
3622 privately owned license plate agents; requiring that
3623 such service charges be itemized and disclosed to the
3624 person paying the service charge; requiring the
3625 license plate agent to enter into a certain contract
3626 with the tax collector; amending s. 328.73, F.S.;
3627 specifying requirements for the Department of Highway
3628 Safety and Motor Vehicles relating to certain data
3629 access and interface functionality; requiring the
3630 Department of Highway Safety and Motor Vehicles and
3631 certain vendors to enter into certain memorandums of
3632 understanding; amending s. 376.30781, F.S.;
3633 increasing, for a specified fiscal year, the total



882296

3634 amount of tax credits for the rehabilitation of
3635 drycleaning-solvent-contaminated sites and brownfield
3636 sites in designated brownfield areas; amending s.
3637 413.4021, F.S.; increasing the percentage of revenues
3638 collected from the tax collection enforcement
3639 diversion program which must be distributed for
3640 specified purposes; amending s. 443.163, F.S.;

3641 specifying that Employers Quarterly Reports filed with
3642 the Department of Economic Opportunity by certain
3643 employers must include any corrections; deleting an
3644 additional filing requirement for certain persons;
3645 revising penalties for employers failing to properly
3646 file the report or failing to properly remit
3647 contributions or reimbursements; revising criteria for
3648 requesting a waiver of a penalty with the tax
3649 collection service provider; amending s. 626.932,
3650 F.S.; decreasing the rate of the surplus lines tax;
3651 revising the applicable tax on certain surplus lines
3652 policies; requiring surplus lines agents to report
3653 certain information to the Florida Surplus Lines
3654 Service Office; amending s. 718.111, F.S.; revising a
3655 condominium association's authority as a party in
3656 certain tax suits; providing construction and
3657 applicability; amending s. 1013.64, F.S.; providing
3658 that educational facilities and sites funded solely
3659 through local impact fees are exempt from certain
3660 prohibited uses of funds; amending chapter 2018-6,
3661 L.O.F.; providing retroactive applicability of a
3662 certain amendment to the credit carryforward period



3663 under the Florida Tax Credit Scholarship Program;
3664 providing sales tax exemptions for certain clothing,
3665 wallets, bags, school supplies, personal computers,
3666 and personal computer-related accessories during a
3667 certain timeframe; defining terms; specifying
3668 locations where the exemptions do not apply;
3669 authorizing certain dealers to opt out of
3670 participating in the exemptions, subject to certain
3671 conditions; authorizing the department to adopt
3672 emergency rules; providing an appropriation; providing
3673 sales tax exemptions for certain disaster preparedness
3674 supplies during a certain timeframe; specifying
3675 locations where the exemptions do not apply; creating
3676 ss. 211.0252 and 212.1833, F.S.; providing credits
3677 against oil and gas production taxes and sales taxes
3678 payable by direct pay permit holders, respectively,
3679 under the Children's Promise Tax Credit; specifying
3680 requirements and procedures for, and limitations on,
3681 the credits; amending s. 220.02, F.S.; specifying the
3682 order in which the corporate income tax credit under
3683 the Children's Promise Tax Credit is applied; amending
3684 s. 220.13, F.S.; revising the definition of the term
3685 "adjusted federal income"; amending s. 220.186, F.S.;
3686 revising the calculation of the corporate income tax
3687 credit for the Florida alternative minimum tax;
3688 creating s. 220.1876, F.S.; providing a credit against
3689 the corporate income tax under the Children's Promise
3690 Tax Credit; specifying requirements and procedures
3691 for, and limitations on, the credit; creating s.



882296

3692 402.62, F.S.; creating the Children's Promise Tax
3693 Credit; defining terms; specifying requirements for
3694 the Department of Children and Families in designating
3695 eligible charitable organizations; specifying
3696 requirements for eligible charitable organizations
3697 receiving contributions; specifying duties of the
3698 Department of Children and Families; specifying a
3699 limitation on, and application procedures for, the tax
3700 credit; specifying requirements and procedures for,
3701 and restrictions on, the carryforward, conveyance,
3702 transfer, assignment, and rescindment of credits;
3703 specifying requirements and procedures for the
3704 department; providing construction; authorizing the
3705 department, the Department of Children and Families,
3706 and the Division of Alcoholic Beverages and Tobacco of
3707 the Department of Business and Professional Regulation
3708 to develop a cooperative agreement and adopt rules;
3709 authorizing certain interagency information-sharing;
3710 creating ss. 561.1212 and 624.51056, F.S.; providing
3711 credits against excise taxes on certain alcoholic
3712 beverages and the insurance premium tax, respectively,
3713 under the Children's Promise Tax Credit; specifying
3714 requirements and procedures for, and limitations on,
3715 the credits; authorizing the department to adopt
3716 emergency rules to implement provisions related to the
3717 Children's Promise Tax Credit; providing an
3718 appropriation; requiring the Florida Institute for
3719 Child Welfare to provide a specified report to the
3720 Governor and the Legislature by a specified date;



882296

3721 providing an appropriation; providing a directive to
3722 the Division of Law Revision; authorizing the
3723 department to adopt emergency rules for certain
3724 purposes; providing effective dates.



558640

LEGISLATIVE ACTION

Senate	.	House
Comm: OO	.	
03/11/2020	.	
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The Committee on Appropriations (Stewart) recommended the following:

Senate Amendment (with title amendment)

Between lines 348 and 349
insert:

8. To promote or incentivize film or television productions in this state. As used in this subparagraph, the term "production" has the same meaning as provided in s. 288.1254(1). If tax revenues are used for a production, the county must require that the production include in its credits the statement "Created in Florida" or "Filmed in Florida," as applicable.



558640

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

And the title is amended as follows:

Delete line 5

and insert:

 parks or trails; authorizing the use of tourist
 development tax revenues to promote or incentivize
 film or television productions in this state; defining
 the term "production"; requiring that such productions
 include certain statements in their credits;
 increasing population thresholds for



410044

LEGISLATIVE ACTION

Senate	.	House
Comm: OO	.	
03/11/2020	.	
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	.	

The Committee on Appropriations (Brandes) recommended the following:

Senate Amendment (with title amendment)

Between lines 2070 and 2071
insert:

Section 30. Paragraph (fff) of subsection (7) of section 212.08, Florida Statutes, is amended, and paragraph (u) is added to subsection (5) of that section, to read:

212.08 Sales, rental, use, consumption, distribution, and storage tax; specified exemptions.—The sale at retail, the rental, the use, the consumption, the distribution, and the



410044

11 storage to be used or consumed in this state of the following
12 are hereby specifically exempt from the tax imposed by this
13 chapter.

14 (5) EXEMPTIONS; ACCOUNT OF USE.—

15 (u) Aircraft equipment used in governmental contracts.—

16 Equipment, including electric and hydraulic ground power units,
17 jet starter units, oxygen servicing and test equipment, engine
18 trim boxes, and communications and avionics test sets, which is
19 used to service, test, operate, upgrade, or configure aircraft
20 for advanced training purposes as part of any contract with the
21 United States Department of Defense or with a military branch of
22 a recognized foreign government is exempt from the tax imposed
23 by this chapter.

24 (7) MISCELLANEOUS EXEMPTIONS.—Exemptions provided to any
25 entity by this chapter do not inure to any transaction that is
26 otherwise taxable under this chapter when payment is made by a
27 representative or employee of the entity by any means,
28 including, but not limited to, cash, check, or credit card, even
29 when that representative or employee is subsequently reimbursed
30 by the entity. In addition, exemptions provided to any entity by
31 this subsection do not inure to any transaction that is
32 otherwise taxable under this chapter unless the entity has
33 obtained a sales tax exemption certificate from the department
34 or the entity obtains or provides other documentation as
35 required by the department. Eligible purchases or leases made
36 with such a certificate must be in strict compliance with this
37 subsection and departmental rules, and any person who makes an
38 exempt purchase with a certificate that is not in strict
39 compliance with this subsection and the rules is liable for and



410044

40 shall pay the tax. The department may adopt rules to administer
41 this subsection.

42 (fff) *Aircraft temporarily in the state.*—

43 1. An aircraft owned by a nonresident is exempt from the
44 use tax imposed under this chapter if the aircraft enters and
45 remains in this state for less than a total of 21 days during
46 the 6-month period after the date of purchase. The temporary use
47 of the aircraft and subsequent removal from this state may be
48 proven by invoices for fuel, tie-down, or hangar charges issued
49 by out-of-state vendors or suppliers or similar documentation
50 that clearly and specifically identifies the aircraft. The
51 exemption provided in this subparagraph is in addition to the
52 exemptions provided in subparagraphs 2. and 3. ~~subparagraph 2.~~
53 and s. 212.05(1) (a).

54 2. An aircraft owned by a nonresident is exempt from the
55 use tax imposed under this chapter if the aircraft enters or
56 remains in this state exclusively for purposes of flight
57 training, repairs, alterations, refitting, or modification. Such
58 purposes shall be supported by written documentation issued by
59 in-state vendors or suppliers which clearly and specifically
60 identifies the aircraft. The exemption provided in this
61 subparagraph is in addition to the exemptions provided in
62 subparagraph 1. and s. 212.05(1) (a).

63 3. An aircraft owned by a nonresident is exempt from the
64 use tax imposed under this chapter if the aircraft enters or
65 remains in this state exclusively to be used in service of a
66 contract with the United States Department of Defense or with a
67 military branch of a recognized foreign government. The
68 exemption provided in this subparagraph is in addition to the



410044

69 exemptions provided in subparagraph 1. and s. 212.05(1)(a).

70 Section 31. Effective October 1, 2020, paragraph (jjj) of
71 subsection (7) of section 212.08, Florida Statutes, is amended
72 to read:

73 212.08 Sales, rental, use, consumption, distribution, and
74 storage tax; specified exemptions.—The sale at retail, the
75 rental, the use, the consumption, the distribution, and the
76 storage to be used or consumed in this state of the following
77 are hereby specifically exempt from the tax imposed by this
78 chapter.

79 (7) MISCELLANEOUS EXEMPTIONS.—Exemptions provided to any
80 entity by this chapter do not inure to any transaction that is
81 otherwise taxable under this chapter when payment is made by a
82 representative or employee of the entity by any means,
83 including, but not limited to, cash, check, or credit card, even
84 when that representative or employee is subsequently reimbursed
85 by the entity. In addition, exemptions provided to any entity by
86 this subsection do not inure to any transaction that is
87 otherwise taxable under this chapter unless the entity has
88 obtained a sales tax exemption certificate from the department
89 or the entity obtains or provides other documentation as
90 required by the department. Eligible purchases or leases made
91 with such a certificate must be in strict compliance with this
92 subsection and departmental rules, and any person who makes an
93 exempt purchase with a certificate that is not in strict
94 compliance with this subsection and the rules is liable for and
95 shall pay the tax. The department may adopt rules to administer
96 this subsection.

97 (jjj) *Certain machinery and equipment.*—



410044

98 1. Industrial machinery and equipment purchased by eligible
99 manufacturing businesses which is used at a fixed location in
100 this state for the manufacture, processing, compounding, or
101 production of items of tangible personal property for sale is
102 exempt from the tax imposed by this chapter. If, at the time of
103 purchase, the purchaser furnishes the seller with a signed
104 certificate certifying the purchaser's entitlement to exemption
105 pursuant to this paragraph, the seller is not required to
106 collect the tax on the sale of such items, and the department
107 shall look solely to the purchaser for recovery of the tax if it
108 determines that the purchaser was not entitled to the exemption.

109 2. For purposes of this paragraph, the term:

110 a. "Eligible manufacturing business" means any business
111 whose primary business activity at the location where the
112 industrial machinery and equipment is located is within the
113 industries classified under NAICS codes 31, 32, 33, 112511, and
114 423930.

115 b. "Eligible postharvest activity business" means a
116 business whose primary business activity, at the location where
117 the postharvest machinery and equipment is located, is within
118 the industries classified under NAICS code 115114.

119 c. "NAICS" means those classifications contained in the
120 North American Industry Classification System, as published in
121 2007 by the Office of Management and Budget, Executive Office of
122 the President.

123 d. "Primary business activity" means an activity
124 representing more than 50 percent of the activities conducted at
125 the location where the industrial machinery and equipment or
126 postharvest machinery and equipment is located.



410044

127 e. "Industrial machinery and equipment" means tangible
128 personal property or other property that has a depreciable life
129 of 3 years or more and that is used as an integral part in the
130 manufacturing, processing, compounding, or production of
131 tangible personal property for sale. The term includes tangible
132 personal property or other property that has a depreciable life
133 of 3 years or more which is used as an integral part in the
134 recycling of metals for sale. A building and its structural
135 components are not industrial machinery and equipment unless the
136 building or structural component is so closely related to the
137 industrial machinery and equipment that it houses or supports
138 that the building or structural component can be expected to be
139 replaced when the machinery and equipment are replaced. Heating
140 and air conditioning systems are not industrial machinery and
141 equipment unless the sole justification for their installation
142 is to meet the requirements of the production process, even
143 though the system may provide incidental comfort to employees or
144 serve, to an insubstantial degree, nonproduction activities. The
145 term includes parts and accessories for industrial machinery and
146 equipment only to the extent that the parts and accessories are
147 necessary for the continued operation of the industrial
148 machinery or equipment or were purchased before the date the
149 machinery and equipment were ~~are~~ placed in service.

150 f. "Postharvest activities" means services performed on
151 crops, after their harvest, with the intent of preparing them
152 for market or further processing. Postharvest activities
153 include, but are not limited to, crop cleaning, sun drying,
154 shelling, fumigating, curing, sorting, grading, packing, and
155 cooling.



410044

156 g. "Postharvest machinery and equipment" means tangible
157 personal property or other property with a depreciable life of 3
158 years or more which is used primarily for postharvest
159 activities. A building and its structural components are not
160 postharvest industrial machinery and equipment unless the
161 building or structural component is so closely related to the
162 postharvest machinery and equipment that it houses or supports
163 that the building or structural component can be expected to be
164 replaced when the postharvest machinery and equipment is
165 replaced. Heating and air conditioning systems are not
166 postharvest machinery and equipment unless the sole
167 justification for their installation is to meet the requirements
168 of the postharvest activities process, even though the system
169 may provide incidental comfort to employees or serve, to an
170 insubstantial degree, nonpostharvest activities.

171 3. Postharvest machinery and equipment purchased by an
172 eligible postharvest activity business which is used at a fixed
173 location in this state is exempt from the tax imposed by this
174 chapter. All labor charges for the repair of, and parts and
175 materials used in the repair of and incorporated into, such
176 postharvest machinery and equipment are also exempt. If, at the
177 time of purchase, the purchaser furnishes the seller with a
178 signed certificate certifying the purchaser's entitlement to
179 exemption pursuant to this subparagraph, the seller is not
180 required to collect the tax on the sale of such items, and the
181 department shall look solely to the purchaser for recovery of
182 the tax if it determines that the purchaser was not entitled to
183 the exemption.

184



410044

185 ===== T I T L E A M E N D M E N T =====

186 And the title is amended as follows:

187 Delete line 117

188 and insert:

189 reports; providing applicability; amending s. 212.08,
190 F.S.; providing a sales tax exemption for certain
191 aircraft equipment used as part of certain
192 governmental contracts; providing a use tax exemption
193 for certain aircraft owned by nonresidents and used in
194 service of certain governmental contracts; providing
195 construction; providing a sales tax exemption for
196 parts and accessories necessary for the continued
197 operation of certain industrial machinery or
198 equipment; amending s. 212.134,

1 A bill to be entitled
 2 An act relating to taxation; amending s. 125.0104,
 3 F.S.; authorizing the use of tourist development taxes
 4 for certain water quality improvement projects and
 5 parks or trails; increasing population thresholds for
 6 counties to use tourist development taxes for certain
 7 purposes; revising authorized uses of tourist
 8 development taxes for specified counties; providing
 9 that existing contracts or debt service shall not be
 10 impaired; amending s. 192.001, F.S.; revising the
 11 definition of the term "inventory" for property tax
 12 purposes; revising the definition of the term
 13 "tangible personal property" to specify the conditions
 14 under which certain construction work constructed or
 15 installed by certain electric utilities is deemed
 16 substantially completed; providing applicability;
 17 providing for retroactive operation; creating s.
 18 193.1557, F.S.; extending the time period within which
 19 certain changes to property damaged or destroyed by
 20 Hurricane Michael must commence to prevent the
 21 assessed value of the property from increasing;
 22 amending s. 194.011, F.S.; authorizing certain
 23 associations to represent, prosecute, or defend
 24 specified association members in front of the value
 25 adjustment board proceedings and subsequent

26 proceedings; providing applicability; amending s.
 27 194.035, F.S.; specifying the circumstances under
 28 which a special magistrate's appraisal may not be
 29 submitted as evidence to a value adjustment board;
 30 amending s. 194.181, F.S.; providing and revising the
 31 parties considered as the defendants in tax suits;
 32 requiring certain notice to be provided to unit owners
 33 in a specified way; providing unit owners options for
 34 defending a tax suit; imposing certain actions for
 35 unit owners who fail to respond to a specified notice;
 36 amending s. 195.073, F.S.; revising the property
 37 classifications for certain multifamily housing and
 38 commercial and industrial properties; amending s.
 39 195.096, F.S.; removing the requirement for the
 40 Department of Revenue to review tangible personal
 41 property rolls of each county; revising required
 42 computations regarding classifications of property;
 43 specifying that properties with more than nine units
 44 are commercial property for certain assessment roll
 45 purposes; amending s. 196.173, F.S.; revising the
 46 military operations that qualify certain
 47 servicemembers for an additional ad valorem tax
 48 exemption; revising the deadlines for applying for
 49 additional ad valorem tax exemptions for certain
 50 servicemembers for a specified tax year; providing

51 applicability; amending s. 196.197, F.S.; providing
 52 criteria to be used in determining the value of tax
 53 exemptions for charitable use of certain hospitals;
 54 defining terms; providing application requirements for
 55 tax exemptions for certain properties; amending s.
 56 196.198, F.S.; exempting land, buildings, and real
 57 property improvements used exclusively for educational
 58 purposes from ad valorem taxes if certain criteria are
 59 met; providing that the educational institution shall
 60 receive the full benefit of the exemption; requiring
 61 the property owner to make certain disclosures to the
 62 educational institution; amending s. 200.065, F.S.;
 63 providing alternative methods of notice related to the
 64 truth in millage process for counties for which a
 65 declared state of emergency exists; extending
 66 deadlines for notice during a declared state of
 67 emergency; revising publication and hearing
 68 requirements; providing for automatic extensions of
 69 certain deadlines in the event of a declared state of
 70 emergency; amending s. 200.069, F.S.; specifying
 71 information which property appraisers may include in
 72 the notice of ad valorem taxes and non-ad valorem
 73 assessments; amending s. 202.12, F.S.; reducing the
 74 tax rates applied to the sale of communications
 75 services and the retail sale of direct-to-home

76 satellite services after a certain date; amending ss.
 77 202.12001 and 203.001, F.S.; conforming provisions to
 78 changes made by the act; amending ss. 206.05 and
 79 206.90, F.S.; revising the maximum bond amount for
 80 licensed terminal suppliers; amending s. 206.8741,
 81 F.S.; reducing the penalty imposed for failure to
 82 conform to notice requirements related to dyed diesel
 83 fuel; amending s. 206.9826, F.S.; increasing the
 84 refund available to certain air carriers on the
 85 purchase of aviation fuel; amending s. 212.0305, F.S.;
 86 revising uses and distribution of the charter county
 87 convention development tax for specified counties;
 88 providing restrictions on the use of funds; providing
 89 that no existing contract or debt service shall be
 90 affected; amending s. 212.0306, F.S.; providing a name
 91 for the local option food and beverage tax in a
 92 certain county; revising approved uses of the proceeds
 93 of the tax; prohibiting interlocal agreements and
 94 contracts with certain convention and visitors bureaus
 95 from being renewed or extended; providing that no
 96 existing contract shall be affected; amending s.
 97 212.031, F.S.; reducing the tax levied on rental or
 98 license fees charged for the use of real property;
 99 amending s. 212.05, F.S.; extending the period in
 100 which a dealer and nonresident purchaser must provide

101 the state with documentation that a boat or aircraft
 102 purchased without the imposition of Florida sales tax
 103 will not be used in the state; amending s. 212.055,
 104 F.S.; providing an expiration date for the charter
 105 county and regional transportation system surtax for a
 106 certain county; requiring a resolution to levy the
 107 surtax after a certain date; requiring any new levy of
 108 the charter county and regional transportation system
 109 surtax to expire after 20 years; requiring the
 110 resolution to include a statement containing certain
 111 information; requiring the resolution to approve a
 112 school capital outlay surtax to include specified
 113 information; requiring revenues shared with charter
 114 schools to be expended by the charter schools in a
 115 certain manner; requiring revenues and expenditures to
 116 be accounted for in specified charter school financial
 117 reports; providing applicability; amending s. 212.134,
 118 F.S.; requiring specified entities that must file a
 119 return under section 6050W of the Internal Revenue
 120 Code to provide copies to the department; specifying
 121 procedures for submitting the information; providing
 122 penalties; creating s. 212.181, F.S.; providing
 123 procedures for jurisdictions to notify the department
 124 regarding changes to their business boundaries for
 125 certain purposes; providing guidelines for correction

126 of misallocated funds; providing procedures for
 127 correcting misallocated funds; providing deadlines for
 128 notifying the department of changes to business
 129 boundaries; providing rulemaking authority; amending
 130 ss. 212.20, 212.205, 218.64, and 288.0001, F.S.;
 131 conforming provisions to changes made by the act;
 132 creating s. 213.0537, F.S.; authorizing the department
 133 to provide certain official correspondence to
 134 taxpayers electronically upon the affirmative request
 135 of the taxpayer; providing definitions; amending s.
 136 213.21, F.S.; tolling the period for filing a claim
 137 for refund for certain transactions during certain
 138 audit periods; amending s. 220.1105, F.S.; revising
 139 the definition of the term "final tax liability" for
 140 certain purposes; providing for retroactive
 141 application; amending s. 220.1845, F.S.; increasing,
 142 for a specified fiscal year, the total amount of
 143 contaminated site rehabilitation tax credits; creating
 144 s. 220.197, F.S.; defining the term "NAICS" for
 145 purposes of a certain tax credit; providing a credit
 146 against the corporate income tax in a specified amount
 147 and taxable year for certain taxpayers in car rental
 148 or leasing industries; providing for retroactive
 149 operation; repealing s. 288.11625, F.S., relating to
 150 the Sports Development Program; amending s. 376.30781,

151 F.S.; increasing, for a specified fiscal year, the
 152 total amount of tax credits for the rehabilitation of
 153 drycleaning-solvent-contaminated sites and brownfield
 154 sites in designated brownfield areas; amending s.
 155 413.4021, F.S.; increasing the percent of revenues
 156 collected from the tax collection enforcement
 157 diversion program for specified purposes; amending s.
 158 443.163, F.S.; providing that corrections to
 159 electronically filed reemployment tax reports must
 160 also be filed electronically; revising penalties;
 161 removing the requirement for certain parties to file
 162 electronically; removing the requirement that requests
 163 for waivers from statutory requirements be in writing;
 164 amending s. 626.932, F.S.; revising downward the
 165 surplus lines tax rate; revising the operation of the
 166 surplus lines tax for policies covering risks outside
 167 the state; amending s. 718.111, F.S.; providing that a
 168 condominium association may take certain actions
 169 relating to a challenge to ad valorem taxes in its own
 170 name or on behalf of unit owners; providing
 171 applicability; providing sales tax exemptions for
 172 certain clothing, school supplies, personal computers,
 173 and personal computer-related accessories during a
 174 certain timeframe; defining terms; specifying
 175 locations where the exemptions do not apply;

176 authorizing certain dealers to opt out of
 177 participating in the exemptions, subject to certain
 178 conditions; authorizing the department to adopt
 179 emergency rules; providing an appropriation; providing
 180 sales tax exemptions for certain disaster preparedness
 181 supplies during a certain timeframe; specifying
 182 locations where the exemptions do not apply;
 183 authorizing the department to adopt emergency rules;
 184 creating ss. 211.0252, 212.1833, 561.1212, and
 185 624.51056, F.S.; authorizing a tax credit for certain
 186 contributions made to an eligible charitable
 187 organization with certain restrictions; amending s.
 188 220.02, F.S.; revising legislative intent; amending
 189 ss. 220.13 and 220.186, F.S.; conforming cross-
 190 references to changes made by the act; creating s.
 191 220.1876, F.S.; authorizing a tax credit for certain
 192 contributions made to an eligible charitable
 193 organization with certain restrictions; providing
 194 requirements for applying a credit when the taxpayer
 195 requests an extension; creating s. 402.62, F.S.;
 196 creating the Children's Promise Tax Credit; providing
 197 definitions; providing requirements for designation as
 198 an eligible charitable organization; specifying
 199 certain organizations that may not be designated as an
 200 eligible charitable organization; providing

201 responsibilities of eligible charitable organizations
 202 that receive contributions under the tax credit;
 203 providing responsibilities of the department related
 204 to the tax credit; providing guidelines for the
 205 application of, limitations to, and transfers of the
 206 tax credit; providing for the preservation of the tax
 207 credit under certain circumstances; authorizing the
 208 Department of Revenue, the Division of Alcoholic
 209 Beverages and Tobacco of the Department of Business
 210 and Professional Regulation, and the Department of
 211 Children and Families to develop a cooperative
 212 agreement to administer the tax credit; authorizing
 213 the Department of Revenue, the Division of Alcoholic
 214 Beverages and Tobacco of the Department of Business
 215 and Professional Regulation, and the Department of
 216 Children and Families to adopt rules; authorizing the
 217 Department of Revenue and the Division of Alcoholic
 218 Beverages and Tobacco of the Department of Business
 219 and Professional Regulation to share certain
 220 information as needed to administer the tax credit;
 221 authorizing the Department of Revenue to adopt
 222 emergency rules; providing an appropriation; requiring
 223 the Florida Institute for Child Welfare to analyze the
 224 use of funding provided by the tax credit and submit a
 225 report to the Governor and Legislature by a specified

226 date; amending s. 212.07, F.S.; authorizing dealers,
 227 subject to certain conditions, to advertise or hold
 228 out to the public that they will pay sales tax on
 229 behalf of the purchaser; amending s. 212.15, F.S.;
 230 conforming a provision to changes made by the act;
 231 providing appropriations; providing a directive to the
 232 Division of Law Revision; authorizing the Department
 233 of Revenue to adopt emergency rules for certain
 234 purposes; providing effective dates.

235
 236 Be It Enacted by the Legislature of the State of Florida:

237
 238 Section 1. Paragraphs (a), (b), and (e) of subsection (5)
 239 of section 125.0104, Florida Statutes, are amended, and
 240 paragraph (f) is added to that subsection, to read:

241 125.0104 Tourist development tax; procedure for levying;
 242 authorized uses; referendum; enforcement.—

243 (5) AUTHORIZED USES OF REVENUE.—

244 (a) Except for counties identified in paragraph (f), all
 245 tax revenues received pursuant to this section by a county
 246 imposing the tourist development tax shall be used by that
 247 county for the following purposes only:

248 1. To acquire, construct, extend, enlarge, remodel,
 249 repair, improve, maintain, operate, or promote one or more:

250 a. Publicly owned and operated convention centers, sports

251 stadiums, sports arenas, coliseums, or auditoriums within the
 252 boundaries of the county or subcounty special taxing district in
 253 which the tax is levied;

254 b. Auditoriums that are publicly owned but are operated by
 255 organizations that are exempt from federal taxation pursuant to
 256 26 U.S.C. s. 501(c)(3) and open to the public, within the
 257 boundaries of the county or subcounty special taxing district in
 258 which the tax is levied; ~~or~~

259 c. Aquariums or museums that are publicly owned and
 260 operated or owned and operated by not-for-profit organizations
 261 and open to the public, within the boundaries of the county or
 262 subcounty special taxing district in which the tax is levied; or

263 d. Parks or trails that are publicly owned and operated or
 264 owned and operated by not-for-profit organizations and open to
 265 the public, within the boundaries of the county or subcounty
 266 special taxing district in which the tax is levied;

267 2. To promote zoological parks that are publicly owned and
 268 operated or owned and operated by not-for-profit organizations
 269 and open to the public;

270 3. To promote and advertise tourism in this state and
 271 nationally and internationally; however, if tax revenues are
 272 expended for an activity, service, venue, or event, the
 273 activity, service, venue, or event must have as one of its main
 274 purposes the attraction of tourists as evidenced by the
 275 promotion of the activity, service, venue, or event to tourists;

276 4. To fund convention bureaus, tourist bureaus, tourist
 277 information centers, and news bureaus as county agencies or by
 278 contract with the chambers of commerce or similar associations
 279 in the county, which may include any indirect administrative
 280 costs for services performed by the county on behalf of the
 281 promotion agency;

282 5. To finance beach park facilities, or beach, channel,
 283 estuary, or lagoon improvement, maintenance, renourishment,
 284 restoration, and erosion control, including construction of
 285 beach groins and shoreline protection, enhancement, cleanup, or
 286 restoration of inland lakes and rivers to which there is public
 287 access as those uses relate to the physical preservation of the
 288 beach, shoreline, channel, estuary, lagoon, or inland lake or
 289 river. However, any funds identified by a county as the local
 290 matching source for beach renourishment, restoration, or erosion
 291 control projects included in the long-range budget plan of the
 292 state's Beach Management Plan, pursuant to s. 161.091, or funds
 293 contractually obligated by a county in the financial plan for a
 294 federally authorized shore protection project may not be used or
 295 loaned for any other purpose. In counties of fewer than 100,000
 296 population, up to 10 percent of the revenues from the tourist
 297 development tax may be used for beach park facilities; or

298 6. To acquire, construct, extend, enlarge, remodel,
 299 repair, improve, maintain, operate, or finance public facilities
 300 within the boundaries of the county or subcounty special taxing

301 district in which the tax is levied, if the public facilities
 302 are needed to increase tourist-related business activities in
 303 the county or subcounty special district and are recommended by
 304 the county tourist development council created pursuant to
 305 paragraph (4) (e). Tax revenues may be used for any related land
 306 acquisition, land improvement, design and engineering costs, and
 307 all other professional and related costs required to bring the
 308 public facilities into service. As used in this subparagraph,
 309 the term "public facilities" means major capital improvements
 310 that have a life expectancy of 5 or more years, including, but
 311 not limited to, transportation, sanitary sewer, solid waste,
 312 drainage, potable water, and pedestrian facilities. Tax revenues
 313 may be used for these purposes only if the following conditions
 314 are satisfied:

315 a. In the county fiscal year immediately preceding the
 316 fiscal year in which the tax revenues were initially used for
 317 such purposes, at least \$10 million in tourist development tax
 318 revenue was received;

319 b. The county governing board approves the use for the
 320 proposed public facilities by a vote of at least two-thirds of
 321 its membership;

322 c. No more than 70 percent of the cost of the proposed
 323 public facilities will be paid for with tourist development tax
 324 revenues, and sources of funding for the remaining cost are
 325 identified and confirmed by the county governing board;

326 d. At least 40 percent of all tourist development tax
 327 revenues collected in the county are spent to promote and
 328 advertise tourism as provided by this subsection; and

329 e. An independent professional analysis, performed at the
 330 expense of the county tourist development council, demonstrates
 331 the positive impact of the infrastructure project on tourist-
 332 related businesses in the county.

333 7. To finance water quality improvement projects,
 334 including, but not limited to:

335 a. Flood mitigation.

336 b. Seagrass or seaweed removal.

337 c. Algae control, cleanup, or prevention measures.

338 d. Waterway network restoration measures.

339 e. Septic-to-sewer conversion projects that are primarily
 340 undertaken to reduce or prevent the discharge of untreated or
 341 partially treated wastewater into surface water that is
 342 important to the local tourism industry if the applicable septic
 343 tank is:

344 (I) Within 2 miles of any surface water other than those
 345 designated as Outstanding Florida Waters as provided in s.
 346 403.061(27); or

347 (II) Within 5 miles of any surface water designated as
 348 Outstanding Florida Waters pursuant to s. 403.061(27).

349 Subparagraphs 1. and 2. may be implemented through service
 350

351 contracts and leases with lessees that have sufficient expertise
 352 or financial capability to operate such facilities.

353 (b) Tax revenues received pursuant to this section by a
 354 county of less than 950,000 ~~750,000~~ population imposing a
 355 tourist development tax may only be used by that county for the
 356 following purposes in addition to those purposes allowed
 357 pursuant to paragraph (a): to acquire, construct, extend,
 358 enlarge, remodel, repair, improve, maintain, operate, or promote
 359 one or more zoological parks, fishing piers or nature centers
 360 which are publicly owned and operated or owned and operated by
 361 not-for-profit organizations and open to the public. All
 362 population figures relating to this subsection shall be based on
 363 the most recent population estimates prepared pursuant to the
 364 provisions of s. 186.901. These population estimates shall be
 365 those in effect on July 1 of each year.

366 (e) Any use of the local option tourist development tax
 367 revenues collected pursuant to this section for a purpose not
 368 expressly authorized by paragraph (3) (l) or paragraph (3) (n) or
 369 paragraphs (a)-(d) and (f) of this subsection is expressly
 370 prohibited.

371 (f) All tax revenues received pursuant to this section by
 372 a county, as defined in s. 125.011(1), imposing the tourist
 373 development tax shall be used by that county for the following
 374 purposes only:

375 1. Revenues may be used to complete any project underway

376 as of the effective date of this act or to perform any contract
 377 in existence on the effective date of this act, pursuant to this
 378 section as this section existed before the effective date of
 379 this act. Revenues may not be used to renew or extend such
 380 contracts or projects. Bonds or other debt outstanding as of the
 381 effective date of this act may be refinanced, but the duration
 382 of such debt pledging the tourist development tax may not be
 383 extended and the outstanding principal may not be increased,
 384 except to account for the costs of issuance.

385 2. Revenues not needed for projects, contracts, or debt
 386 obligations pursuant to subparagraph 1. shall be distributed and
 387 used as follows:

388 a. Fifty percent shall be distributed monthly to the
 389 governing boards of municipalities within the county and the
 390 county. Distributions to each municipality shall be in
 391 proportion to the amount collected in the prior month within
 392 each municipality as a share of the total collected in the prior
 393 month in the county as a whole. Distributions to the county
 394 shall be in proportion to the amount collected in the prior
 395 month within the unincorporated area of the county as a share of
 396 the total collected in the prior month in the county as a whole.
 397 These distributions may be used by the receiving jurisdiction
 398 to:

399 (I) Promote and advertise tourism and fund convention
 400 bureaus, tourist bureaus, tourist information centers, and news

401 bureaus. Municipalities receiving revenue under this sub-
 402 subparagraph may enter into an interlocal agreement to use such
 403 revenue to receive services provided by the entity receiving
 404 funds under sub-sub-subparagraph s. 212.0305(4)(b)2.b.(III).
 405 (II) Reimburse expenses incurred in providing public
 406 safety services, including emergency medical services as defined
 407 in s. 401.107(3), and law enforcement services, which are needed
 408 to address impacts related to increased tourism and visitors to
 409 an area. However, if taxes collected pursuant to this section
 410 are used to reimburse emergency medical services or public
 411 safety services for tourism or special events, the governing
 412 board of a county or municipality may not use such taxes to
 413 supplant the normal operating expenses of an emergency medical
 414 services department, a fire department, a sheriff's office, or a
 415 police department.
 416 (III) Acquire, construct, extend, enlarge, remodel,
 417 repair, improve, maintain, operate, or promote parks or trails
 418 that are publicly owned and operated or owned and operated by
 419 not-for-profit organizations and open to the public, within the
 420 boundaries of the county or subcounty special taxing district in
 421 which the tax is levied.
 422 (IV) Acquire, construct, extend, enlarge, remodel, repair,
 423 improve, maintain, operate, or finance public facilities within
 424 the boundaries of the jurisdiction, if the public facilities are
 425 needed to preserve or increase tourist-related business

426 activities in the jurisdiction. Tax revenues may be used for any
 427 related land acquisition, land improvement, design and
 428 engineering costs, and all other professional and related costs
 429 required to bring the public facilities into service. As used in
 430 this subparagraph, the term "public facilities" means major
 431 capital improvements that have a life expectancy of 5 or more
 432 years, including, but not limited to, transportation; sanitary
 433 sewer, including solid waste, drainage, and potable water; and
 434 pedestrian facilities. Tax distributions may be used for these
 435 purposes only if the following conditions are satisfied:
 436 (A) The governing board approves the use for the proposed
 437 public facilities by a vote of at least two-thirds of its
 438 membership.
 439 (B) No more than 70 percent of the cost of the proposed
 440 public facilities will be paid for using tourist development tax
 441 revenues, and sources of funding for the remaining costs are
 442 identified and confirmed by the jurisdiction's governing board.
 443 (C) No more than 40 percent of all tourist development tax
 444 revenues distributed to the jurisdiction are spent to promote
 445 and advertise tourism as provided by this paragraph.
 446 (D) An independent professional analysis, performed at the
 447 expense of the jurisdiction, demonstrates the positive impact of
 448 the infrastructure project on tourist-related businesses in the
 449 jurisdiction.
 450 b. Twenty percent shall be distributed to the county to

451 fund the primary bureau, department, or association responsible
 452 for organizing, funding, and promoting opportunities for artists
 453 and cultural organizations within the county.

454 c. Thirty percent shall be distributed to the governing
 455 board of the county and used for one or more of the purposes set
 456 forth in the Local Option Coastal Recovery and Resiliency Tax in
 457 s. 212.0306(3)(a).

458 Section 2. Effective upon this act becoming a law,
 459 paragraphs (c) and (d) of subsection (11) of section 192.001,
 460 Florida Statutes, are amended to read:

461 192.001 Definitions.—All definitions set out in chapters 1
 462 and 200 that are applicable to this chapter are included herein.
 463 In addition, the following definitions shall apply in the
 464 imposition of ad valorem taxes:

465 (11) "Personal property," for the purposes of ad valorem
 466 taxation, shall be divided into four categories as follows:

467 (c)1. "Inventory" means only those chattels consisting of
 468 items commonly referred to as goods, wares, and merchandise (as
 469 well as inventory) which are held for sale or lease to customers
 470 in the ordinary course of business. Supplies and raw materials
 471 shall be considered to be inventory only to the extent that they
 472 are acquired for sale or lease to customers in the ordinary
 473 course of business or will physically become a part of
 474 merchandise intended for sale or lease to customers in the
 475 ordinary course of business. Partially finished products which

476 when completed will be held for sale or lease to customers in
 477 the ordinary course of business shall be deemed items of
 478 inventory. All livestock shall be considered inventory. Items of
 479 inventory held for lease to customers in the ordinary course of
 480 business, rather than for sale, shall be deemed inventory only
 481 prior to the initial lease of such items. For the purposes of
 482 this section, fuels used in the production of electricity shall
 483 be considered inventory.

484 2. "Inventory" also means construction and agricultural
 485 equipment weighing 1,000 pounds or more that is returned to a
 486 dealership under a rent-to-purchase option and held for sale to
 487 customers in the ordinary course of business. This subparagraph
 488 may not be considered in determining whether property that is
 489 not construction and agricultural equipment weighing 1,000
 490 pounds or more that is returned under a rent-to-purchase option
 491 is inventory under subparagraph 1.

492 3. Notwithstanding any provision in this section to the
 493 contrary, the term "inventory," for all levies other than school
 494 district levies, also means construction equipment owned by a
 495 heavy equipment rental dealer that is for sale or short-term
 496 rental in the normal course of business on the annual assessment
 497 date. For the purposes of this chapter and chapter 196, the term
 498 "heavy equipment rental dealer" means a person or entity
 499 principally engaged in the business of short-term rental and
 500 sale of equipment described under 532412 of the North American

501 Industry Classification System including attachments for the
 502 equipment or other ancillary equipment. As used in this
 503 subparagraph, the term "short-term rental" means the rental of a
 504 dealer's heavy equipment rental property for less than 365 days
 505 under an open-ended contract or under a contract with unlimited
 506 terms. The prior short-term rental of any construction or
 507 industrial equipment does not disqualify such property from
 508 qualifying as inventory under this paragraph following the term
 509 of such rental. The term "inventory" does not include heavy
 510 equipment rented with an operator.

511 (d) "Tangible personal property" means all goods,
 512 chattels, and other articles of value (but does not include the
 513 vehicular items enumerated in s. 1(b), Art. VII of the State
 514 Constitution and elsewhere defined) capable of manual possession
 515 and whose chief value is intrinsic to the article itself.
 516 "Construction work in progress" consists of those items of
 517 tangible personal property commonly known as fixtures,
 518 machinery, and equipment when in the process of being installed
 519 in new or expanded improvements to real property and whose value
 520 is materially enhanced upon connection or use with a
 521 preexisting, taxable, operational system or facility.
 522 Construction work in progress shall be deemed substantially
 523 completed when connected with the preexisting, taxable,
 524 operational system or facility. For the purposes of tangible
 525 personal property constructed or installed by an electric

526 utility, construction work in progress is not deemed
 527 substantially completed unless all permits or approvals required
 528 for commercial operation have been received or approved.
 529 Inventory and household goods are expressly excluded from this
 530 definition.

531 Section 3. The amendment made by this act to s.
 532 192.001(11)(d), Florida Statutes, first applies to the 2020
 533 property tax roll and operates retroactively to January 1, 2020.

534 Section 4. Section 193.1557, Florida Statutes, is created
 535 to read:

536 193.1557 Assessment of certain property damaged or
 537 destroyed by Hurricane Michael.—For property damaged or
 538 destroyed by Hurricane Michael in 2018, s. 193.155(4)(b), s.
 539 193.1554(6)(b), or s. 193.1555(6)(b) applies to changes,
 540 additions, or improvements commenced within 5 years after
 541 January 1, 2019. This section applies to the 2019-2023 tax years
 542 and shall stand repealed on December 31, 2023.

543 Section 5. Paragraph (e) of subsection (3) of section
 544 194.011, Florida Statutes, is amended to read:

545 194.011 Assessment notice; objections to assessments.—

546 (3) A petition to the value adjustment board must be in
 547 substantially the form prescribed by the department.
 548 Notwithstanding s. 195.022, a county officer may not refuse to
 549 accept a form provided by the department for this purpose if the
 550 taxpayer chooses to use it. A petition to the value adjustment

551 board must be signed by the taxpayer or be accompanied at the
 552 time of filing by the taxpayer's written authorization or power
 553 of attorney, unless the person filing the petition is listed in
 554 s. 194.034(1) (a). A person listed in s. 194.034(1) (a) may file a
 555 petition with a value adjustment board without the taxpayer's
 556 signature or written authorization by certifying under penalty
 557 of perjury that he or she has authorization to file the petition
 558 on behalf of the taxpayer. If a taxpayer notifies the value
 559 adjustment board that a petition has been filed for the
 560 taxpayer's property without his or her consent, the value
 561 adjustment board may require the person filing the petition to
 562 provide written authorization from the taxpayer authorizing the
 563 person to proceed with the appeal before a hearing is held. If
 564 the value adjustment board finds that a person listed in s.
 565 194.034(1) (a) willfully and knowingly filed a petition that was
 566 not authorized by the taxpayer, the value adjustment board shall
 567 require such person to provide the taxpayer's written
 568 authorization for representation to the value adjustment board
 569 clerk before any petition filed by that person is heard, for 1
 570 year after imposition of such requirement by the value
 571 adjustment board. A power of attorney or written authorization
 572 is valid for 1 assessment year, and a new power of attorney or
 573 written authorization by the taxpayer is required for each
 574 subsequent assessment year. A petition shall also describe the
 575 property by parcel number and shall be filed as follows:

Page 23 of 137

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hb7097-02-e1

576 (e)1. A condominium association, as defined in s. 718.103,
 577 a cooperative association, as defined in s. 719.103, or any
 578 homeowners' association, as defined in s. 723.075, with approval
 579 of its board of administration or directors, may file with the
 580 value adjustment board a single joint petition on behalf of any
 581 association members who own units or parcels of property which
 582 the property appraiser determines are substantially similar with
 583 respect to location, proximity to amenities, number of rooms,
 584 living area, and condition. The condominium association,
 585 cooperative association, or homeowners' association ~~as defined~~
 586 ~~in s. 723.075~~ shall provide the unit or parcel owners with
 587 notice of its intent to petition the value adjustment board and
 588 shall provide at least 20 days for a unit or parcel owner to
 589 elect, in writing, that his or her unit or parcel not be
 590 included in the petition.

591 2. A condominium association, as defined in s. 718.103, or
 592 a cooperative association, as defined in s. 719.103, that has
 593 filed a single joint petition under this subsection may continue
 594 to represent, prosecute, and defend the unit owners through any
 595 related subsequent proceeding in any tribunal, including
 596 judicial review under part II of this chapter and any appeals.
 597 This subparagraph is intended to clarify existing law and
 598 applies to cases pending on July 1, 2020.

599 Section 6. Subsection (1) of section 194.035, Florida
 600 Statutes, is amended to read:

Page 24 of 137

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hb7097-02-e1

601 194.035 Special magistrates; property evaluators.—
 602 (1) In counties having a population of more than 75,000,
 603 the board shall appoint special magistrates for the purpose of
 604 taking testimony and making recommendations to the board, which
 605 recommendations the board may act upon without further hearing.
 606 These special magistrates may not be elected or appointed
 607 officials or employees of the county but shall be selected from
 608 a list of those qualified individuals who are willing to serve
 609 as special magistrates. Employees and elected or appointed
 610 officials of a taxing jurisdiction or of the state may not serve
 611 as special magistrates. The clerk of the board shall annually
 612 notify such individuals or their professional associations to
 613 make known to them that opportunities to serve as special
 614 magistrates exist. The Department of Revenue shall provide a
 615 list of qualified special magistrates to any county with a
 616 population of 75,000 or less. Subject to appropriation, the
 617 department shall reimburse counties with a population of 75,000
 618 or less for payments made to special magistrates appointed for
 619 the purpose of taking testimony and making recommendations to
 620 the value adjustment board pursuant to this section. The
 621 department shall establish a reasonable range for payments per
 622 case to special magistrates based on such payments in other
 623 counties. Requests for reimbursement of payments outside this
 624 range shall be justified by the county. If the total of all
 625 requests for reimbursement in any year exceeds the amount

Page 25 of 137

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hb7097-02-e1

626 available pursuant to this section, payments to all counties
 627 shall be prorated accordingly. If a county having a population
 628 less than 75,000 does not appoint a special magistrate to hear
 629 each petition, the person or persons designated to hear
 630 petitions before the value adjustment board or the attorney
 631 appointed to advise the value adjustment board shall attend the
 632 training provided pursuant to subsection (3), regardless of
 633 whether the person would otherwise be required to attend, but
 634 shall not be required to pay the tuition fee specified in
 635 subsection (3). A special magistrate appointed to hear issues of
 636 exemptions, classifications, and determinations that a change of
 637 ownership, a change of ownership or control, or a qualifying
 638 improvement has occurred shall be a member of The Florida Bar
 639 with no less than 5 years' experience in the area of ad valorem
 640 taxation. A special magistrate appointed to hear issues
 641 regarding the valuation of real estate shall be a state
 642 certified real estate appraiser with not less than 5 years'
 643 experience in real property valuation. A special magistrate
 644 appointed to hear issues regarding the valuation of tangible
 645 personal property shall be a designated member of a nationally
 646 recognized appraiser's organization with not less than 5 years'
 647 experience in tangible personal property valuation. A special
 648 magistrate need not be a resident of the county in which he or
 649 she serves. A special magistrate may not represent a person
 650 before the board in any tax year during which he or she has

Page 26 of 137

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hb7097-02-e1

651 served that board as a special magistrate. An appraisal
 652 performed by a special magistrate who served on the board as a
 653 special magistrate during the tax year may not be submitted as
 654 evidence to the value adjustment board. Before appointing a
 655 special magistrate, a value adjustment board shall verify the
 656 special magistrate's qualifications. The value adjustment board
 657 shall ensure that the selection of special magistrates is based
 658 solely upon the experience and qualifications of the special
 659 magistrate and is not influenced by the property appraiser. The
 660 special magistrate shall accurately and completely preserve all
 661 testimony and, in making recommendations to the value adjustment
 662 board, shall include proposed findings of fact, conclusions of
 663 law, and reasons for upholding or overturning the determination
 664 of the property appraiser. The expense of hearings before
 665 magistrates and any compensation of special magistrates shall be
 666 borne three-fifths by the board of county commissioners and two-
 667 fifths by the school board. When appointing special magistrates
 668 or when scheduling special magistrates for specific hearings,
 669 the board, the board attorney, and the board clerk may not
 670 consider the dollar amount or percentage of any assessment
 671 reductions recommended by any special magistrate in the current
 672 year or in any previous year.

673 Section 7. Subsection (2) of section 194.181, Florida
 674 Statutes, is amended to read:
 675 194.181 Parties to a tax suit.—

676 (2) (a) In any case brought by a the taxpayer or a
 677 condominium or cooperative association, as defined in ss.
 678 718.103 and 719.103 respectively, on behalf of some or all unit
 679 owners, contesting the assessment of any property, the county
 680 property appraiser is the shall be party defendant.

681 (b) In any case brought by the property appraiser under
 682 pursuant to s. 194.036(1)(a) or (b), the taxpayer is the shall
 683 be party defendant.

684 (c)1. In any case brought by the property appraiser under
 685 s. 194.036(1)(a) or (b) concerning a value adjustment board
 686 decision on a single joint petition filed by a condominium or
 687 cooperative association under s. 194.011(3), the association and
 688 all unit owners included in the single joint petition are the
 689 party defendants.

690 2. The condominium or cooperative association must provide
 691 unit owners with notice of its intent to respond to or answer
 692 the property appraiser's complaint and advise the unit owners
 693 that they may elect to:

694 a. Retain their own counsel to defend the appeal;

695 b. Choose not to defend the appeal; or

696 c. Be represented together with other unit owners in the
 697 response or answer filed by the association.

698 3. The notice required in subparagraph 2. must be hand-
 699 delivered or sent by certified mail, return receipt requested,
 700 to the unit owners and posted conspicuously on the condominium

701 or cooperative property in the same manner as for notice of
 702 board meetings under ss. 718.112(2) and 719.106(1). However, the
 703 notice may be electronically transmitted to any unit owner who
 704 has expressly consented in writing to receiving such notices
 705 through electronic transmission. The association must provide at
 706 least 14 days for unit owners to respond to the notice. Any unit
 707 owner who fails to respond to the association's notice will be
 708 represented in the response or answer filed by the association.

709 (d) In any case brought by the property appraiser under
 710 ~~pursuant to~~ s. 194.036(1)(c), the value adjustment board is the
 711 ~~shall be~~ party defendant.

712 Section 8. Paragraphs (a) and (b) of subsection (1) of
 713 section 195.073, Florida Statutes, are amended to read:

714 195.073 Classification of property.—All items required by
 715 law to be on the assessment rolls must receive a classification
 716 based upon the use of the property. The department shall
 717 promulgate uniform definitions for all classifications. The
 718 department may designate other subclassifications of property.
 719 No assessment roll may be approved by the department which does
 720 not show proper classifications.

721 (1) Real property must be classified according to the
 722 assessment basis of the land into the following classes:

723 (a) Residential, subclassified into categories, one
 724 category for homestead property and one for nonhomestead
 725 property:

- 726 1. Single family.
- 727 2. Mobile homes.
- 728 3. Multifamily, up to nine units.
- 729 4. Condominiums.
- 730 5. Cooperatives.
- 731 6. Retirement homes.

732 (b) Commercial and industrial, including apartments with
 733 more than nine units.

734 Section 9. Subsection (2) and paragraph (a) of subsection
 735 (3) of section 195.096, Florida Statutes, are amended to read:
 736 195.096 Review of assessment rolls.—

737 (2) The department shall conduct, no less frequently than
 738 once every 2 years, an in-depth review of the real property
 739 assessment roll rolls of each county. The department need not
 740 individually study every use-class of property set forth in s.
 741 195.073, but shall at a minimum study the level of assessment in
 742 relation to just value of each classification specified in
 743 subsection (3). Such in-depth review may include proceedings of
 744 the value adjustment board and the audit or review of procedures
 745 used by the counties to appraise property.

746 (a) The department shall, at least 30 days prior to the
 747 beginning of an in-depth review in any county, notify the
 748 property appraiser in the county of the pending review. At the
 749 request of the property appraiser, the department shall consult
 750 with the property appraiser regarding the classifications and

751 strata to be studied, in order that the review will be useful to
752 the property appraiser in evaluating his or her procedures.

753 (b) Every property appraiser whose upcoming roll is
754 subject to an in-depth review shall, if requested by the
755 department on or before January 1, deliver upon completion of
756 the assessment roll a list of the parcel numbers of all parcels
757 that did not appear on the assessment roll of the previous year,
758 indicating the parcel number of the parent parcel from which
759 each new parcel was created or "cut out."

760 (c) In conducting assessment ratio studies, the department
761 must use all practicable steps, including stratified statistical
762 and analytical reviews and sale-qualification studies, to
763 maximize the representativeness or statistical reliability of
764 samples of properties in tests of each classification, stratum,
765 or roll made the subject of a ratio study published by it. The
766 department shall document and retain records of the measures of
767 representativeness of the properties studied in compliance with
768 this section. Such documentation must include a record of
769 findings used as the basis for the approval or disapproval of
770 the tax roll in each county pursuant to s. 193.1142. In
771 addition, to the greatest extent practicable, the department
772 shall study assessment roll strata by subclassifications such as
773 value groups and market areas for each classification or stratum
774 to be studied, to maximize the representativeness of ratio study
775 samples. For purposes of this section, the department shall rely

776 primarily on an assessment-to-sales-ratio study in conducting
777 assessment ratio studies in those classifications of property
778 specified in subsection (3) for which there are adequate market
779 sales. The department shall compute the median and the value-
780 weighted mean for each classification or subclassification
781 studied and for the roll as a whole.

782 (d) In the conduct of these reviews, the department shall
783 adhere to all standards to which the property appraisers are
784 required to adhere.

785 (e) The department and each property appraiser shall
786 cooperate in the conduct of these reviews, and each shall make
787 available to the other all matters and records bearing on the
788 preparation and computation of the reviews. The property
789 appraisers shall provide any and all data requested by the
790 department in the conduct of the studies, including electronic
791 data processing tapes. Any and all data and samples developed or
792 obtained by the department in the conduct of the studies shall
793 be confidential and exempt from the provisions of s. 119.07(1)
794 until a presentation of the findings of the study is made to the
795 property appraiser. After the presentation of the findings, the
796 department shall provide any and all data requested by a
797 property appraiser developed or obtained in the conduct of the
798 studies, including tapes. Direct reimbursable costs of providing
799 the data shall be borne by the party who requested it. Copies of
800 existing data or records, whether maintained or required

801 pursuant to law or rule, or data or records otherwise
 802 maintained, shall be submitted within 30 days from the date
 803 requested, in the case of written or printed information, and
 804 within 14 days from the date requested, in the case of
 805 computerized information.

806 (f) Within 120 days after receipt of a county assessment
 807 roll by the executive director of the department pursuant to s.
 808 193.1142(1), or within 10 days after approval of the assessment
 809 roll, whichever is later, the department shall complete the
 810 review for that county and publish the department's findings.
 811 The findings must include ~~a statement of the confidence interval~~
 812 ~~for the median and such other~~ measures as may be appropriate for
 813 each classification or subclassification studied ~~and for the~~
 814 ~~roll as a whole~~, and related statistical and analytical details.
 815 The measures in the findings must be based on:

- 816 1. A 95-percent level of confidence; or
- 817 2. Ratio study standards that are generally accepted by
- 818 professional appraisal organizations in developing a
- 819 statistically valid sampling plan if a 95-percent level of
- 820 confidence is not attainable.

821 (3) (a) Upon completion of review pursuant to paragraph
 822 (2) (f), the department shall publish the results of reviews
 823 conducted under this section. The results must include all
 824 statistical and analytical measures computed under this section
 825 for the real property assessment roll ~~as a whole, the personal~~

826 ~~property assessment roll as a whole~~, and independently for the
 827 following real property classes if the classes constituted 5
 828 percent or more of the total assessed value of real property in
 829 a county on the previous tax roll:

- 830 1. Residential property that consists of one primary
 831 living unit, including, but not limited to, single-family
 832 residences, condominiums, cooperatives, and mobile homes.
 - 833 2. Residential property that consists of two to nine ~~or~~
 834 ~~more~~ primary living units.
 - 835 3. Agricultural, high-water recharge, historic property
 836 used for commercial or certain nonprofit purposes, and other
 837 use-valued property.
 - 838 4. Vacant lots.
 - 839 5. Nonagricultural acreage and other undeveloped parcels.
 - 840 6. Improved commercial and industrial property, including
 841 apartments with more than nine units.
 - 842 7. Taxable institutional or governmental, utility, locally
 843 assessed railroad, oil, gas and mineral land, subsurface rights,
 844 and other real property.
- 845
 846 If one of the above classes constituted less than 5 percent of
 847 the total assessed value of all real property in a county on the
 848 previous assessment roll, the department may combine it with one
 849 or more other classes of real property for purposes of
 850 assessment ratio studies or use the weighted average of the

851 other classes for purposes of calculating the level of
 852 assessment for all real property in a county. The department
 853 shall also publish such results for any subclassifications of
 854 the classes or assessment rolls it may have chosen to study.

855 Section 10. Effective upon this act becoming a law,
 856 subsection (2) of section 196.173, Florida Statutes, is amended
 857 to read:

858 196.173 Exemption for deployed servicemembers.—

859 (2) The exemption is available to servicemembers who were
 860 deployed during the preceding calendar year on active duty
 861 outside the continental United States, Alaska, or Hawaii in
 862 support of any of the following military operations:

863 (a) Operation Joint Task Force Bravo, which began in 1995.

864 (b) Operation Joint Guardian, which began on June 12,
 865 1999.

866 (c) Operation Noble Eagle, which began on September 15,
 867 2001.

868 ~~(d) Operation Enduring Freedom, which began on October 7,~~
 869 ~~2001, and ended on December 31, 2014.~~

870 (d)(e) Operations in the Balkans, which began in 2004.

871 (e)(f) Operation Nomad Shadow, which began in 2007.

872 (f)(g) Operation U.S. Airstrikes Al Qaeda in Somalia,
 873 which began in January 2007.

874 (g)(h) Operation Copper Dune, which began in 2009.

875 (h)(i) Operation Georgia Deployment Program, which began

876 in August 2009.

877 ~~(i)(j)~~ Operation Spartan Shield, which began in June 2011.

878 ~~(j)(k)~~ Operation Observant Compass, which began in October
 879 2011.

880 ~~(k)(l)~~ Operation Inherent Resolve, which began on August
 881 8, 2014.

882 ~~(l)(m)~~ Operation Atlantic Resolve, which began in April
 883 2014.

884 ~~(m)(n)~~ Operation Freedom's Sentinel, which began on
 885 January 1, 2015.

886 ~~(n)(o)~~ Operation Resolute Support, which began in January
 887 2015.

888 (o) Operation Juniper Shield, which began in February
 889 2007.

890 (p) Operation Pacific Eagle, which began in September
 891 2017.

892 (q) Operation Martillo, which began in January 2012.

893
 894 The Department of Revenue shall notify all property appraisers
 895 and tax collectors in this state of the designated military
 896 operations.

897 Section 11. The amendment made by this act to s.
 898 196.173(2), Florida Statutes, applies to ad valorem tax rolls for
 899 the 2020 tax year and thereafter.

900 Section 12. Application deadline for additional ad valorem

901 tax exemption for specified deployments.—
 902 (1) Notwithstanding the filing deadlines contained in s.
 903 196.173(6), Florida Statutes, the deadline for an applicant to
 904 file an application with the property appraiser for an
 905 additional ad valorem tax exemption under s. 196.173, Florida
 906 Statutes, for the 2020 tax year is June 1, 2020.
 907 (2) If an application is not timely filed under subsection
 908 (1), a property appraiser may grant the exemption if:
 909 (a) The applicant files an application for the exemption
 910 on or before the 25th day after the property appraiser mails the
 911 notice required under s. 194.011(1), Florida Statutes;
 912 (b) The applicant is qualified for the exemption; and
 913 (c) The applicant produces sufficient evidence, as
 914 determined by the property appraiser, which demonstrates that
 915 the applicant was unable to apply for the exemption in a timely
 916 manner or otherwise demonstrates extenuating circumstances that
 917 warrant granting the exemption.
 918 (3) If the property appraiser denies an application under
 919 subsection (2), the applicant may file, pursuant to s.
 920 194.011(3), Florida Statutes, a petition with the value
 921 adjustment board which requests that the exemption be granted.
 922 Such petition must be filed on or before the 25th day after the
 923 property appraiser mails the notice required under s.
 924 194.011(1), Florida Statutes. Notwithstanding s. 194.013,
 925 Florida Statutes, the eligible servicemember is not required to

926 pay a filing fee for such petition. Upon reviewing the petition,
 927 the value adjustment board may grant the exemption if the
 928 applicant is qualified for the exemption and demonstrates
 929 extenuating circumstances, as determined by the board, that
 930 warrant granting the exemption.
 931 (4) This section shall take effect upon this act becoming
 932 a law and applies to ad valorem tax rolls for the 2020 tax year.
 933 Section 13. Subsection (3) is added to section 196.197,
 934 Florida Statutes, to read:
 935 196.197 Additional provisions for exempting property used
 936 by hospitals, nursing homes, and homes for special services.—In
 937 addition to criteria for granting exemptions for charitable use
 938 of property set forth in other sections of this chapter,
 939 hospitals, nursing homes, and homes for special services shall
 940 be exempt to the extent that they meet the following criteria:
 941 (3) (a) The county property appraiser shall make the
 942 calculations described in this paragraph. In determining the
 943 extent of the exemption to be granted to institutions licensed
 944 as hospitals, the unadjusted exempt value of a parcel and the
 945 unadjusted exempt value of tangible personal property shall be
 946 multiplied by a fraction, not to exceed one, the numerator of
 947 which is the county net community benefit expense, as determined
 948 under paragraph (b), and the denominator of which is the county
 949 tax assessment. For purposes of this subsection:
 950 1. The term "unadjusted exempt value" means the value

951 exempted in a tax year for the charitable use of property as
 952 provided in other sections of this chapter and as limited by
 953 subsections (1) and (2).

954 2. The term "adopted millage rate applicable to the
 955 parcel" is the sum of all ad valorem tax rates levied by all
 956 taxing jurisdictions within which a parcel is located.

957 3. The term "parcel tax assessment" is the product of the
 958 unadjusted exempt value for a parcel for the immediately prior
 959 year and the most recent final adopted millage rate applicable
 960 to the parcel.

961 4. The term "adopted millage rate applicable to the
 962 tangible personal property" is the sum of all ad valorem tax
 963 rates levied by all taxing jurisdictions within which tangible
 964 personal property is located.

965 5. The term "tangible personal property tax assessment" is
 966 the product of the unadjusted exempt value for tangible personal
 967 property for the immediately prior year and the most recent
 968 final adopted millage rate applicable to the tangible personal
 969 property.

970 6. The term "county tax assessment" is the sum of all
 971 parcel tax assessments and tangible personal property tax
 972 assessments in a county for property owned by the applicant and
 973 for which an exemption is being sought.

974 (b) The county net community benefit expense, to be
 975 determined by the applicant, is that portion of the net

976 community benefit expense reported by the applicant on its most
 977 recently filed Internal Revenue Service Form 990, schedule H,
 978 attributable to those services and activities provided or
 979 performed by the hospital in a county.

980 (c) The application by a hospital for an exemption under
 981 this section must include, but is not limited to:

982 1. A copy of the hospital owner's most recently filed
 983 Internal Revenue Service Form 990, schedule H.

984 2. A schedule displaying:

985 a. The county net community benefit expense for each
 986 county in this state in which properties are located;

987 b. The portion of net community benefit expense reported
 988 by the applicant on its most recently filed Internal Revenue
 989 Service Form 990, schedule H, attributable to those services and
 990 activities provided or performed by the hospital outside of this
 991 state; and

992 c. The sum of amounts provided under sub-subparagraphs a.
 993 and b., which must equal the total net community benefit expense
 994 reported by the applicant on its most recently filed Internal
 995 Revenue Service Form 990, schedule H.

996 3. A statement signed by the hospital's chief executive
 997 officer and independent certified public accountant that, upon
 998 each person's reasonable knowledge and belief, the statement of
 999 the county net community benefit expense is true and correct.

1000 Section 14. Section 196.198, Florida Statutes, is amended

1001 to read:
 1002 196.198 Educational property exemption.—Educational
 1003 institutions within this state and their property used by them
 1004 or by any other exempt entity or educational institution
 1005 exclusively for educational purposes are exempt from taxation.
 1006 Sheltered workshops providing rehabilitation and retraining of
 1007 individuals who have disabilities and exempted by a certificate
 1008 under s. (d) of the federal Fair Labor Standards Act of 1938, as
 1009 amended, are declared wholly educational in purpose and are
 1010 exempt from certification, accreditation, and membership
 1011 requirements set forth in s. 196.012. Those portions of property
 1012 of college fraternities and sororities certified by the
 1013 president of the college or university to the appropriate
 1014 property appraiser as being essential to the educational process
 1015 are exempt from ad valorem taxation. The use of property by
 1016 public fairs and expositions chartered by chapter 616 is
 1017 presumed to be an educational use of such property and is exempt
 1018 from ad valorem taxation to the extent of such use. Property
 1019 used exclusively for educational purposes shall be deemed owned
 1020 by an educational institution if the entity owning 100 percent
 1021 of the educational institution is owned by the identical persons
 1022 who own the property, or if the entity owning 100 percent of the
 1023 educational institution and the entity owning the property are
 1024 owned by the identical natural persons. Land, buildings, and
 1025 other improvements to real property used exclusively for

1026 educational purposes shall be deemed owned by an educational
 1027 institution if the entity owning 100 percent of the land is a
 1028 nonprofit entity and the land is used, under a ground lease or
 1029 other contractual arrangement, by an educational institution
 1030 that owns the buildings and other improvements to the real
 1031 property, is a nonprofit entity under s. 501(c)(3) of the
 1032 Internal Revenue Code, and provides education limited to
 1033 students in prekindergarten through grade 8. Land, buildings,
 1034 and other improvements to real property used exclusively for
 1035 educational purposes shall be deemed owned by an educational
 1036 institution if the educational institution that currently uses
 1037 the land, buildings, and other improvements for educational
 1038 purposes received the exemption under this section on the same
 1039 property in any 10 prior years, and, under a lease, the
 1040 educational institution is responsible for any taxes owed and
 1041 for ongoing maintenance and operational expenses for the land,
 1042 buildings, and other improvements. For such leasehold
 1043 properties, the educational institution shall receive the full
 1044 benefit of the exemption. The owner of the property shall
 1045 disclose to the educational institution the full amount of the
 1046 benefit derived from the exemption and the method for ensuring
 1047 that the educational institution receives the benefit. If legal
 1048 title to property is held by a governmental agency that leases
 1049 the property to a lessee, the property shall be deemed to be
 1050 owned by the governmental agency and used exclusively for

1051 educational purposes if the governmental agency continues to use
 1052 such property exclusively for educational purposes pursuant to a
 1053 sublease or other contractual agreement with that lessee. If the
 1054 title to land is held by the trustee of an irrevocable inter
 1055 vivos trust and if the trust grantor owns 100 percent of the
 1056 entity that owns an educational institution that is using the
 1057 land exclusively for educational purposes, the land is deemed to
 1058 be property owned by the educational institution for purposes of
 1059 this exemption. Property owned by an educational institution
 1060 shall be deemed to be used for an educational purpose if the
 1061 institution has taken affirmative steps to prepare the property
 1062 for educational use. The term "affirmative steps" means
 1063 environmental or land use permitting activities, creation of
 1064 architectural plans or schematic drawings, land clearing or site
 1065 preparation, construction or renovation activities, or other
 1066 similar activities that demonstrate commitment of the property
 1067 to an educational use.

1068 Section 15. Effective upon this act becoming a law,
 1069 paragraphs (b) through (f) of subsection (2) of section 200.065,
 1070 Florida Statutes, are amended to read:

1071 200.065 Method of fixing millage.—

1072 (2) No millage shall be levied until a resolution or
 1073 ordinance has been approved by the governing board of the taxing
 1074 authority which resolution or ordinance must be approved by the
 1075 taxing authority according to the following procedure:

1076 (b) Within 35 days ~~of~~ after certification of value
 1077 pursuant to subsection (1), each taxing authority shall advise
 1078 the property appraiser of its proposed millage rate, of its
 1079 rolled-back rate computed pursuant to subsection (1), and of the
 1080 date, time, and place at which a public hearing will be held to
 1081 consider the proposed millage rate and the tentative budget. The
 1082 property appraiser shall utilize this information in preparing
 1083 the notice of proposed property taxes pursuant to s. 200.069.
 1084 The deadline for mailing the notice shall be the later of 55
 1085 days after certification of value pursuant to subsection (1) or
 1086 10 days after either the date the tax roll is approved or the
 1087 interim roll procedures under s. 193.1145 are instituted.
 1088 However, for counties for which a state of emergency was
 1089 declared by executive order or proclamation of the Governor
 1090 pursuant to chapter 252, if mailing is not possible during the
 1091 state of emergency, the property appraiser may post the notice
 1092 on the county's website. If the deadline for mailing the notice
 1093 of proposed property taxes is 10 days after the date the tax
 1094 roll is approved or the interim roll procedures are instituted,
 1095 all subsequent deadlines provided in this section shall be
 1096 extended. In addition, the deadline for mailing the notice may
 1097 be extended for 30 days in counties for which a state of
 1098 emergency was declared by executive order or proclamation of the
 1099 Governor pursuant to chapter 252, and property appraisers may
 1100 use alternate methods of distribution only when mailing the

1101 notice is not possible. In such event, however, property
 1102 appraisers must work with county tax collectors to ensure the
 1103 timely assessment and collection of taxes. The number of days by
 1104 which the deadlines shall be extended shall equal the number of
 1105 days by which the deadline for mailing the notice of proposed
 1106 taxes is extended beyond 55 days after certification. If any
 1107 taxing authority fails to provide the information required in
 1108 this paragraph to the property appraiser in a timely fashion,
 1109 the taxing authority shall be prohibited from levying a millage
 1110 rate greater than the rolled-back rate computed pursuant to
 1111 subsection (1) for the upcoming fiscal year, which rate shall be
 1112 computed by the property appraiser and used in preparing the
 1113 notice of proposed property taxes. Each multicounty taxing
 1114 authority that levies taxes in any county that has extended the
 1115 deadline for mailing the notice due to a declared state of
 1116 emergency and that has noticed hearings in other counties must
 1117 advertise the hearing at which it intends to adopt a tentative
 1118 budget and millage rate in a newspaper of general paid
 1119 circulation within each county not less than 2 days or more than
 1120 5 days before the hearing.

1121 (d) Within 15 days after the meeting adopting the
 1122 tentative budget, the taxing authority shall advertise in a
 1123 newspaper of general circulation in the county as provided in
 1124 subsection (3), its intent to finally adopt a millage rate and
 1125 budget. A public hearing to finalize the budget and adopt a

1126 millage rate shall be held not less than 2 days nor more than 5
 1127 days after the day that the advertisement is first published. In
 1128 the event of a need to postpone or recess the final meeting due
 1129 to a declared state of emergency, the taxing authority may
 1130 postpone or recess the hearing for up to 7 days and shall post a
 1131 prominent notice at the place of the original hearing showing
 1132 the date, time, and place where the hearing will be reconvened.
 1133 The posted notice shall measure not less than 8.5 by 11 inches.
 1134 The taxing authority shall make every reasonable effort to
 1135 provide reasonable notification of the continued hearing to the
 1136 taxpayers. The information must also be posted on the taxing
 1137 authority's website. During the hearing, the governing body of
 1138 the taxing authority shall amend the adopted tentative budget as
 1139 it sees fit, adopt a final budget, and adopt a resolution or
 1140 ordinance stating the millage rate to be levied. The resolution
 1141 or ordinance shall state the percent, if any, by which the
 1142 millage rate to be levied exceeds the rolled-back rate computed
 1143 pursuant to subsection (1), which shall be characterized as the
 1144 percentage increase in property taxes adopted by the governing
 1145 body. The adoption of the budget and the millage-levy resolution
 1146 or ordinance shall be by separate votes. For each taxing
 1147 authority levying millage, the name of the taxing authority, the
 1148 rolled-back rate, the percentage increase, and the millage rate
 1149 to be levied shall be publicly announced before ~~prior to~~ the
 1150 adoption of the millage-levy resolution or ordinance. In no

1151 event may the millage rate adopted pursuant to this paragraph
 1152 exceed the millage rate tentatively adopted pursuant to
 1153 paragraph (c). If the rate tentatively adopted pursuant to
 1154 paragraph (c) exceeds the proposed rate provided to the property
 1155 appraiser pursuant to paragraph (b), or as subsequently adjusted
 1156 pursuant to subsection (11), each taxpayer within the
 1157 jurisdiction of the taxing authority shall be sent notice by
 1158 first-class mail of his or her taxes under the tentatively
 1159 adopted millage rate and his or her taxes under the previously
 1160 proposed rate. The notice must be prepared by the property
 1161 appraiser, at the expense of the taxing authority, and must
 1162 generally conform to the requirements of s. 200.069. If such
 1163 additional notice is necessary, its mailing must precede the
 1164 hearing held pursuant to this paragraph by not less than 10 days
 1165 and not more than 15 days.

1166 (e)1. In the hearings required pursuant to paragraphs (c)
 1167 and (d), the first substantive issue discussed shall be the
 1168 percentage increase in millage over the rolled-back rate
 1169 necessary to fund the budget, if any, and the specific purposes
 1170 for which ad valorem tax revenues are being increased. During
 1171 such discussion, the governing body shall hear comments
 1172 regarding the proposed increase and explain the reasons for the
 1173 proposed increase over the rolled-back rate. The general public
 1174 shall be allowed to speak and to ask questions before ~~prior to~~
 1175 adoption of any measures by the governing body. The governing

1176 body shall adopt its tentative or final millage rate before
 1177 ~~prior to~~ adopting its tentative or final budget.

1178 2. These hearings shall be held after 5 p.m. if scheduled
 1179 on a day other than Saturday. No hearing shall be held on a
 1180 Sunday. The county commission shall not schedule its hearings on
 1181 days scheduled for hearings by the school board. The hearing
 1182 dates scheduled by the county commission and school board shall
 1183 not be utilized by any other taxing authority within the county
 1184 for its public hearings. However, in counties for which a state
 1185 of emergency was declared by executive order or proclamation of
 1186 the Governor pursuant to chapter 252 and the rescheduling of
 1187 hearings on the same day is unavoidable, the county commission
 1188 and school board must conduct their hearings at different times,
 1189 and other taxing authorities must schedule their hearings so as
 1190 not to conflict with the times of the county commission and
 1191 school board hearings. A multicounty taxing authority shall make
 1192 every reasonable effort to avoid scheduling hearings on days
 1193 utilized by the counties or school districts within its
 1194 jurisdiction. Tax levies and budgets for dependent special
 1195 taxing districts shall be adopted at the hearings for the taxing
 1196 authority to which such districts are dependent, following such
 1197 discussion and adoption of levies and budgets for the superior
 1198 taxing authority. A taxing authority may adopt the tax levies
 1199 for all of its dependent special taxing districts, and may adopt
 1200 the budgets for all of its dependent special taxing districts,

1201 by a single unanimous vote. However, if a member of the general
 1202 public requests that the tax levy or budget of a dependent
 1203 special taxing district be separately discussed and separately
 1204 adopted, the taxing authority shall discuss and adopt that tax
 1205 levy or budget separately. If, due to circumstances beyond the
 1206 control of the taxing authority, including a state of emergency
 1207 declared by executive order or proclamation of the Governor
 1208 pursuant to chapter 252, the hearing provided for in paragraph
 1209 (c) or paragraph (d) is recessed or postponed, the taxing
 1210 authority shall publish a notice in a newspaper of general paid
 1211 circulation in the county. The notice shall state the time and
 1212 place for the continuation of the hearing and shall be published
 1213 at least 2 days but not more than 5 days before prior to the
 1214 date the hearing will be continued. In the event of postponement
 1215 or recess due to a declared state of emergency, all subsequent
 1216 dates in this section shall be extended by the number of days of
 1217 the postponement or recess. Notice of the postponement or recess
 1218 must be in writing by the affected taxing authority to the tax
 1219 collector, the property appraiser, and the Department of Revenue
 1220 within 3 calendar days after the postponement or recess. In the
 1221 event of such extension, the affected taxing authority must work
 1222 with the county tax collector and property appraiser to ensure
 1223 timely assessment and collection of taxes.

1224 (f)1. Notwithstanding any provisions of paragraph (c) to
 1225 the contrary, each school district shall advertise its intent to

Page 49 of 137

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hb7097-02-e1

1226 adopt a tentative budget in a newspaper of general circulation
 1227 pursuant to subsection (3) within 29 days after ~~of~~ certification
 1228 of value pursuant to subsection (1). Not less than 2 days or
 1229 more than 5 days thereafter, the district shall hold a public
 1230 hearing on the tentative budget pursuant to the applicable
 1231 provisions of paragraph (c). In the event of postponement or
 1232 recess due to a declared state of emergency, the school district
 1233 may postpone or recess the hearing for up to 7 days and shall
 1234 post a prominent notice at the place of the original hearing
 1235 showing the date, time, and place where the hearing will be
 1236 reconvened. The posted notice shall measure not less than 8.5 by
 1237 11 inches. The school district shall make every reasonable
 1238 effort to provide reasonable notification of the continued
 1239 hearing to the taxpayers. The information must also be posted on
 1240 the school district's website.

1241 2. Notwithstanding any provisions of paragraph (b) to the
 1242 contrary, each school district shall advise the property
 1243 appraiser of its recomputed proposed millage rate within 35 days
 1244 after ~~of~~ certification of value pursuant to subsection (1). The
 1245 recomputed proposed millage rate of the school district shall be
 1246 considered its proposed millage rate for the purposes of
 1247 paragraph (b).

1248 3. Notwithstanding any provisions of paragraph (d) to the
 1249 contrary, each school district shall hold a public hearing to
 1250 finalize the budget and adopt a millage rate within 80 days

Page 50 of 137

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hb7097-02-e1

1251 ~~after~~ of certification of value pursuant to subsection (1), but
 1252 not earlier than 65 days after certification. The hearing shall
 1253 be held in accordance with the applicable provisions of
 1254 paragraph (d), except that a newspaper advertisement need not
 1255 precede the hearing.

1256 Section 16. Section 200.069, Florida Statutes, is amended
 1257 to read:

1258 200.069 Notice of proposed property taxes and non-ad
 1259 valorem assessments.—Pursuant to s. 200.065(2)(b), the property
 1260 appraiser, in the name of the taxing authorities and local
 1261 governing boards levying non-ad valorem assessments within his
 1262 or her jurisdiction and at the expense of the county, shall
 1263 prepare and deliver by first-class mail to each taxpayer to be
 1264 listed on the current year's assessment roll a notice of
 1265 proposed property taxes, which notice shall contain the elements
 1266 and use the format provided in the following form.

1267 Notwithstanding the provisions of s. 195.022, no county officer
 1268 shall use a form other than that provided herein. The Department
 1269 of Revenue may adjust the spacing and placement on the form of
 1270 the elements listed in this section as it considers necessary
 1271 based on changes in conditions necessitated by various taxing
 1272 authorities. If the elements are in the order listed, the
 1273 placement of the listed columns may be varied at the discretion
 1274 and expense of the property appraiser, and the property
 1275 appraiser may use printing technology and devices to complete

1276 the form, the spacing, and the placement of the information in
 1277 the columns. In addition, the property appraiser may only
 1278 include in the mailing of the notice of ad valorem taxes and
 1279 non-ad valorem assessments additional statements explaining any
 1280 item on the notice and any other information relevant to
 1281 property owners. A county officer may use a form other than that
 1282 provided by the department for purposes of this part, but only
 1283 if his or her office pays the related expenses and he or she
 1284 obtains prior written permission from the executive director of
 1285 the department; however, a county officer may not use a form the
 1286 substantive content of which is at variance with the form
 1287 prescribed by the department. The county officer may continue to
 1288 use such an approved form until the law that specifies the form
 1289 is amended or repealed or until the officer receives written
 1290 disapproval from the executive director.

1291 (1) The first page of the notice shall read:

1292 NOTICE OF PROPOSED PROPERTY TAXES

1293 DO NOT PAY—THIS IS NOT A BILL

1294 The taxing authorities which levy property taxes against
 1295 your property will soon hold PUBLIC HEARINGS to adopt budgets
 1296 and tax rates for the next year.

1297 The purpose of these PUBLIC HEARINGS is to receive opinions
 1298 from the general public and to answer questions on the proposed
 1299 tax change and budget PRIOR TO TAKING FINAL ACTION.

1300 Each taxing authority may AMEND OR ALTER its proposals at

1301 the hearing.

1302 (2) (a) The notice shall include a brief legal description

1303 of the property, the name and mailing address of the owner of

1304 record, and the tax information applicable to the specific

1305 parcel in question. The information shall be in columnar form.

1306 There shall be seven column headings which shall read: "Taxing

1307 Authority," "Your Property Taxes Last Year," "Last Year's

1308 Adjusted Tax Rate (Millage)," "Your Taxes This Year IF NO Budget

1309 Change Is Adopted," "Tax Rate This Year IF PROPOSED Budget Is

1310 Adopted (Millage)," "Your Taxes This Year IF PROPOSED Budget

1311 Change Is Adopted," and "A Public Hearing on the Proposed Taxes

1312 and Budget Will Be Held:."

1313 (b) As used in this section, the term "last year's

1314 adjusted tax rate" means the rolled-back rate calculated

1315 pursuant to s. 200.065(1).

1316 (3) There shall be under each column heading an entry for

1317 the county; the school district levy required pursuant to s.

1318 1011.60(6); other operating school levies; the municipality or

1319 municipal service taxing unit or units in which the parcel lies,

1320 if any; the water management district levying pursuant to s.

1321 373.503; the independent special districts in which the parcel

1322 lies, if any; and for all voted levies for debt service

1323 applicable to the parcel, if any.

1324 (4) For each entry listed in subsection (3), there shall

1325 appear on the notice the following:

1326 (a) In the first column, a brief, commonly used name for

1327 the taxing authority or its governing body. The entry in the

1328 first column for the levy required pursuant to s. 1011.60(6)

1329 shall be "By State Law." The entry for other operating school

1330 district levies shall be "By Local Board." Both school levy

1331 entries shall be indented and preceded by the notation "Public

1332 Schools:". For each voted levy for debt service, the entry shall

1333 be "Voter Approved Debt Payments."

1334 (b) In the second column, the gross amount of ad valorem

1335 taxes levied against the parcel in the previous year. If the

1336 parcel did not exist in the previous year, the second column

1337 shall be blank.

1338 (c) In the third column, last year's adjusted tax rate or,

1339 in the case of voted levies for debt service, the tax rate

1340 previously authorized by referendum.

1341 (d) In the fourth column, the gross amount of ad valorem

1342 taxes which will apply to the parcel in the current year if each

1343 taxing authority levies last year's adjusted tax rate or, in the

1344 case of voted levies for debt service, the amount previously

1345 authorized by referendum.

1346 (e) In the fifth column, the tax rate that each taxing

1347 authority must levy against the parcel to fund the proposed

1348 budget or, in the case of voted levies for debt service, the tax

1349 rate previously authorized by referendum.

1350 (f) In the sixth column, the gross amount of ad valorem

1351 taxes that must be levied in the current year if the proposed
 1352 budget is adopted.
 1353 (g) In the seventh column, the date, the time, and a brief
 1354 description of the location of the public hearing required
 1355 pursuant to s. 200.065(2)(c).
 1356 (5) Following the entries for each taxing authority, a
 1357 final entry shall show: in the first column, the words "Total
 1358 Property Taxes:" and in the second, fourth, and sixth columns,
 1359 the sum of the entries for each of the individual taxing
 1360 authorities. The second, fourth, and sixth columns shall,
 1361 immediately below said entries, be labeled Column 1, Column 2,
 1362 and Column 3, respectively. Below these labels shall appear, in
 1363 boldfaced type, the statement: SEE REVERSE SIDE FOR EXPLANATION.
 1364 (6) (a) The second page of the notice shall state the
 1365 parcel's market value and for each taxing authority that levies
 1366 an ad valorem tax against the parcel:
 1367 1. The assessed value, value of exemptions, and taxable
 1368 value for the previous year and the current year.
 1369 2. Each assessment reduction and exemption applicable to
 1370 the property, including the value of the assessment reduction or
 1371 exemption and tax levies to which they apply.
 1372 (b) The reverse side of the second page shall contain
 1373 definitions and explanations for the values included on the
 1374 front side.
 1375 (7) The following statement shall appear after the values

1376 listed on the front of the second page:
 1377 If you feel that the market value of your property is
 1378 inaccurate or does not reflect fair market value, or if you are
 1379 entitled to an exemption or classification that is not reflected
 1380 above, contact your county property appraiser at ...(phone
 1381 number)... or ...(location)....
 1382 If the property appraiser's office is unable to resolve the
 1383 matter as to market value, classification, or an exemption, you
 1384 may file a petition for adjustment with the Value Adjustment
 1385 Board. Petition forms are available from the county property
 1386 appraiser and must be filed ON OR BEFORE ...(date)....
 1387 (8) The reverse side of the first page of the form shall
 1388 read:
 1389 EXPLANATION
 1390 *COLUMN 1—"YOUR PROPERTY TAXES LAST YEAR"
 1391 This column shows the taxes that applied last year to your
 1392 property. These amounts were based on budgets adopted last year
 1393 and your property's previous taxable value.
 1394 *COLUMN 2—"YOUR TAXES IF NO BUDGET CHANGE IS ADOPTED"
 1395 This column shows what your taxes will be this year IF EACH
 1396 TAXING AUTHORITY DOES NOT CHANGE ITS PROPERTY TAX LEVY. These
 1397 amounts are based on last year's budgets and your current
 1398 assessment.
 1399 *COLUMN 3—"YOUR TAXES IF PROPOSED BUDGET CHANGE IS ADOPTED"
 1400 This column shows what your taxes will be this year under the

1401 BUDGET ACTUALLY PROPOSED by each local taxing authority. The
 1402 proposal is NOT final and may be amended at the public hearings
 1403 shown on the front side of this notice. The difference between
 1404 columns 2 and 3 is the tax change proposed by each local taxing
 1405 authority and is NOT the result of higher assessments.
 1406 *Note: Amounts shown on this form do NOT reflect early payment
 1407 discounts you may have received or may be eligible to receive.
 1408 (Discounts are a maximum of 4 percent of the amounts shown on
 1409 this form.)
 1410 (9) The bottom portion of the notice shall further read in
 1411 bold, conspicuous print:
 1412 "Your final tax bill may contain non-ad valorem assessments
 1413 which may not be reflected on this notice such as assessments
 1414 for roads, fire, garbage, lighting, drainage, water, sewer, or
 1415 other governmental services and facilities which may be levied
 1416 by your county, city, or any special district."
 1417 (10) (a) If requested by the local governing board levying
 1418 non-ad valorem assessments and agreed to by the property
 1419 appraiser, the notice specified in this section may contain a
 1420 notice of proposed or adopted non-ad valorem assessments. If so
 1421 agreed, the notice shall be titled:
 1422 NOTICE OF PROPOSED PROPERTY TAXES
 1423 AND PROPOSED OR ADOPTED
 1424 NON-AD VALOREM ASSESSMENTS
 1425 DO NOT PAY—THIS IS NOT A BILL

1426 There must be a clear partition between the notice of proposed
 1427 property taxes and the notice of proposed or adopted non-ad
 1428 valorem assessments. The partition must be a bold, horizontal
 1429 line approximately 1/8-inch thick. By rule, the department shall
 1430 provide a format for the form of the notice of proposed or
 1431 adopted non-ad valorem assessments which meets the following
 1432 minimum requirements:
 1433 1. There must be subheading for columns listing the
 1434 levying local governing board, with corresponding assessment
 1435 rates expressed in dollars and cents per unit of assessment, and
 1436 the associated assessment amount.
 1437 2. The purpose of each assessment must also be listed in
 1438 the column listing the levying local governing board if the
 1439 purpose is not clearly indicated by the name of the board.
 1440 3. Each non-ad valorem assessment for each levying local
 1441 governing board must be listed separately.
 1442 4. If a county has too many municipal service benefit
 1443 units or assessments to be listed separately, it shall combine
 1444 them by function.
 1445 5. A brief statement outlining the responsibility of the
 1446 tax collector and each levying local governing board as to any
 1447 non-ad valorem assessment must be provided on the form,
 1448 accompanied by directions as to which office to contact for
 1449 particular questions or problems.
 1450 (b) If the notice includes all adopted non-ad valorem

1451 assessments, the provisions contained in subsection (9) shall
1452 not be placed on the notice.

1453 Section 17. Effective January 1, 2021, paragraphs (a) and
1454 (b) of subsection (1) of section 202.12, Florida Statutes, are
1455 amended to read:

1456 202.12 Sales of communications services.—The Legislature
1457 finds that every person who engages in the business of selling
1458 communications services at retail in this state is exercising a
1459 taxable privilege. It is the intent of the Legislature that the
1460 tax imposed by chapter 203 be administered as provided in this
1461 chapter.

1462 (1) For the exercise of such privilege, a tax is levied on
1463 each taxable transaction and is due and payable as follows:

1464 (a) Except as otherwise provided in this subsection, at
1465 the rate of 4.42 ~~4.92~~ percent applied to the sales price of the
1466 communications service that:

- 1467 1. Originates and terminates in this state, or
- 1468 2. Originates or terminates in this state and is charged
1469 to a service address in this state,

1470
1471 when sold at retail, computed on each taxable sale for the
1472 purpose of remitting the tax due. The gross receipts tax imposed
1473 by chapter 203 shall be collected on the same taxable
1474 transactions and remitted with the tax imposed by this
1475 paragraph. If no tax is imposed by this paragraph due to the

1476 exemption provided under s. 202.125(1), the tax imposed by
1477 chapter 203 shall nevertheless be collected and remitted in the
1478 manner and at the time prescribed for tax collections and
1479 remittances under this chapter.

1480 (b) At the rate of 8.57 ~~9.07~~ percent applied to the retail
1481 sales price of any direct-to-home satellite service received in
1482 this state. The proceeds of the tax imposed under this paragraph
1483 shall be accounted for and distributed in accordance with s.
1484 202.18(2). The gross receipts tax imposed by chapter 203 shall
1485 be collected on the same taxable transactions and remitted with
1486 the tax imposed by this paragraph.

1487 Section 18. Effective January 1, 2021, section 202.12001,
1488 Florida Statutes, is amended to read:

1489 202.12001 Combined rate for tax collected pursuant to ss.
1490 202.12(1)(a) and 203.01(1)(b).—In complying with ss. 1-3, ch.
1491 2010-149, Laws of Florida, the dealer of communication services
1492 may collect a combined rate of 4.57 ~~5.07~~ percent, composed of
1493 the 4.42 ~~4.92~~ percent and 0.15 percent rates required by ss.
1494 202.12(1)(a) and 203.01(1)(b)3., respectively, if the provider
1495 properly reflects the tax collected with respect to the two
1496 provisions as required in the return to the department.

1497 Section 19. Effective January 1, 2021, section 203.001,
1498 Florida Statutes, is amended to read:

1499 203.001 Combined rate for tax collected pursuant to ss.
1500 202.12(1)(a) and 203.01(1)(b).—In complying with ss. 1-3, ch.

1501 2010-149, Laws of Florida, the dealer of communication services
 1502 may collect a combined rate of 4.57 ~~5.07~~ percent, composed of
 1503 the 4.42 ~~4.92~~ percent and 0.15 percent rates required by ss.
 1504 202.12(1)(a) and 203.01(1)(b)3., respectively, if the provider
 1505 properly reflects the tax collected with respect to the two
 1506 provisions as required in the return to the Department of
 1507 Revenue.

1508 Section 20. Subsection (1) of section 206.05, Florida
 1509 Statutes, is amended to read:

1510 206.05 Bond required of licensed terminal supplier,
 1511 importer, exporter, or wholesaler.—

1512 (1) Each terminal supplier, importer, exporter, or
 1513 wholesaler, except a municipality, county, school board, state
 1514 agency, federal agency, or special district which is licensed
 1515 under this part, shall file with the department a bond in a
 1516 penal sum of not more than \$300,000 ~~\$100,000~~, such sum to be
 1517 approximately 3 times the combined average monthly tax levied
 1518 under this part and local option tax on motor fuel paid or due
 1519 during the preceding 12 calendar months under the laws of this
 1520 state. An exporter shall file a bond in an amount equal to 3
 1521 times the average monthly tax due on gallons acquired for
 1522 export. The bond shall be in such form as may be approved by the
 1523 department, executed by a surety company duly licensed to do
 1524 business under the laws of the state as surety thereon, and
 1525 conditioned upon the prompt filing of true reports and the

1526 payment to the department of any and all fuel taxes levied under
 1527 this chapter including local option taxes which are now or which
 1528 hereafter may be levied or imposed, together with any and all
 1529 penalties and interest thereon, and generally upon faithful
 1530 compliance with the provisions of the fuel tax and local option
 1531 tax laws of the state. The licensee shall be the principal
 1532 obligor, and the state shall be the obligee. An assigned time
 1533 deposit or irrevocable letter of credit may be accepted in lieu
 1534 of a surety bond.

1535 Section 21. Subsection (6) of section 206.8741, Florida
 1536 Statutes, is amended to read:

1537 206.8741 Dyeing and marking; notice requirements.—

1538 (6) Any person who fails to provide or post the required
 1539 notice with respect to any dyed diesel fuel is subject to a
 1540 penalty of \$2500 for each month such failure occurs ~~the penalty~~
 1541 ~~imposed by s. 206.872(11)~~.

1542 Section 22. Subsection (1) section 206.90, Florida
 1543 Statutes, is amended to read:

1544 206.90 Bond required of terminal suppliers, importers, and
 1545 wholesalers.—

1546 (1) Every terminal supplier, importer, or wholesaler,
 1547 except a municipality, county, state agency, federal agency,
 1548 school board, or special district, shall file with the
 1549 department a bond or bonds in the penal sum of not more than
 1550 \$300,000 ~~\$100,000~~. The sum of such bond shall be approximately 3

1551 times the average monthly diesel fuels tax and local option tax
 1552 on diesel fuels paid or due during the preceding 12 calendar
 1553 months, with a surety approved by the department. The licensee
 1554 shall be the principal obligor and the state shall be the
 1555 obligee, conditioned upon the faithful compliance with the
 1556 provisions of this chapter, including the local option tax laws.
 1557 If the sum of 3 times a licensee's average monthly tax is less
 1558 than \$50, no bond shall be required.

1559 Section 23. Section 206.9826, Florida Statutes, is amended
 1560 to read:

1561 206.9826 Refund for certain air carriers.—An air carrier
 1562 conducting scheduled operations or all-cargo operations that are
 1563 authorized under 14 C.F.R. part 121, 14 C.F.R. part 129, or 14
 1564 C.F.R. part 135, is entitled to receive a refund of 2.38 ~~1.42~~
 1565 cents per gallon of the taxes imposed by this part on aviation
 1566 fuel purchased by such air carrier. The refund provided under
 1567 this section plus the refund provided under s. 206.9855 may not
 1568 exceed 4.27 cents per gallon of aviation fuel purchased by an
 1569 air carrier.

1570 Section 24. Paragraph (b) of subsection (4) of section
 1571 212.0305, Florida Statutes, is amended to read:

1572 212.0305 Convention development taxes; intent;
 1573 administration; authorization; use of proceeds.—

1574 (4) AUTHORIZATION TO LEVY; USE OF PROCEEDS; OTHER
 1575 REQUIREMENTS.—

1576 (b) Charter county levy for convention development.—

1577 1. Each county, as defined in s. 125.011(1), may impose,
 1578 under an ordinance enacted by the governing body of the county,
 1579 a levy on the exercise within its boundaries of the taxable
 1580 privilege of leasing or letting transient rental accommodations
 1581 described in subsection (3) at the rate of 3 percent of the
 1582 total consideration charged therefor. The proceeds of this levy
 1583 shall be known as the charter county convention development tax.

1584 2. All charter county convention development moneys,
 1585 including any interest accrued thereon, received by a county
 1586 imposing the levy shall be used for the following purposes only
 1587 ~~as follows~~:

1588 a. Revenues may be used to complete any project underway
 1589 as of the effective date of this act, or to perform any contract
 1590 in existence on the effective date of this act, funded under
 1591 this paragraph as this paragraph existed before the effective
 1592 date of this act. Revenues may not be used to renew or extend
 1593 such projects or contracts. Bonds or other debt outstanding as
 1594 of the effective date of this act may be refinanced, but the
 1595 duration of such debt pledging the convention development tax
 1596 may not be extended and the outstanding principal may not be
 1597 increased, except to account for the costs of issuance.

1598 b. Revenues not needed for projects, contracts, or debt
 1599 obligations pursuant to sub-subparagraph a. shall be distributed
 1600 and used as follows:

1601 (I) One-half of the proceeds shall be distributed monthly
 1602 to the governing boards of municipalities within the county.
 1603 Distributions to each municipality shall be in proportion to the
 1604 amount collected in the prior month within each municipality as
 1605 a share of the total collected in the prior month in all
 1606 municipalities in the county. These distributions may be used by
 1607 the receiving jurisdiction to:

1608 (A) Acquire, construct, extend, enlarge, remodel, repair,
 1609 improve, operate, or maintain one or more of the following: a
 1610 convention center, an exhibition hall, a coliseum, an
 1611 auditorium, or a related building or parking facility in the
 1612 jurisdiction; or

1613 (B) Promote and advertise tourism and to fund convention
 1614 bureaus, tourist bureaus, tourist information centers, and news
 1615 bureaus. Municipalities receiving revenue under this sub-sub-
 1616 paragraph may enter into an interlocal agreement to use such
 1617 revenue to receive services provided by the entity receiving
 1618 funds under sub-sub-paragraph s. 212.0305(4) (b)2.b. (III).

1619 (II) One-half of the proceeds shall be distributed monthly
 1620 to the governing body of the county to:

1621 (A) Acquire, construct, extend, enlarge, remodel, repair,
 1622 improve, plan for, operate, manage, or maintain one or more of
 1623 the following: a convention center, an exhibition hall, a
 1624 coliseum, an auditorium, or a related building or parking
 1625 facility in the county; or

1626 (B) Be allocated by the county to a countywide convention
 1627 and visitors bureau which, by interlocal agreement and contract
 1628 with the county, has the primary responsibility for promoting
 1629 the county and its constituent cities as a destination site for
 1630 conventions, trade shows, and pleasure travel, to be used for
 1631 purposes provided in s. 125.0104(5) (a)2. or 3., 1992 Supplement
 1632 to the Florida Statutes 1991. If the county is not or is no
 1633 longer a party to such an interlocal agreement and contract with
 1634 a countywide convention and visitors bureau, the county shall
 1635 allocate the proceeds of such tax for the purposes described in
 1636 s. 125.0104(5) (a)2. or 3., 1992 Supplement to the Florida
 1637 Statutes 1991.

1638 ~~a. Two-thirds of the proceeds shall be used to extend,~~
 1639 ~~enlarge, and improve the largest existing publicly owned~~
 1640 ~~convention center in the county.~~

1641 ~~b. One third of the proceeds shall be used to construct a~~
 1642 ~~new multipurpose convention/coliseum/exhibition center/stadium~~
 1643 ~~or the maximum components thereof as funds permit in the most~~
 1644 ~~populous municipality in the county.~~

1645 ~~c. After the completion of any project under sub-~~
 1646 ~~paragraph a., the tax revenues and interest accrued under~~
 1647 ~~sub-paragraph a. may be used to acquire, construct, extend,~~
 1648 ~~enlarge, remodel, repair, improve, plan for, operate, manage, or~~
 1649 ~~maintain one or more convention centers, stadiums, exhibition~~
 1650 ~~halls, arenas, coliseums, auditoriums, or golf courses, and may~~

1651 ~~be used to acquire and construct an intercity light rail~~
 1652 ~~transportation system as described in the Light Rail Transit~~
 1653 ~~System Status Report to the Legislature dated April 1988, which~~
 1654 ~~shall provide a means to transport persons to and from the~~
 1655 ~~largest existing publicly owned convention center in the county~~
 1656 ~~and the hotels north of the convention center and to and from~~
 1657 ~~the downtown area of the most populous municipality in the~~
 1658 ~~county as determined by the county.~~
 1659 ~~d. After completion of any project under sub-subparagraph~~
 1660 ~~b., the tax revenues and interest accrued under sub-subparagraph~~
 1661 ~~b. may be used, as determined by the county, to operate an~~
 1662 ~~authority created pursuant to subparagraph 4. or to acquire,~~
 1663 ~~construct, extend, enlarge, remodel, repair, improve, operate,~~
 1664 ~~or maintain one or more convention centers, stadiums, exhibition~~
 1665 ~~halls, arenas, coliseums, auditoriums, golf courses, or related~~
 1666 ~~buildings and parking facilities in the most populous~~
 1667 ~~municipality in the county.~~
 1668 ~~e. For the purposes of completion of any project pursuant~~
 1669 ~~to this paragraph, tax revenues and interest accrued may be~~
 1670 ~~used:~~
 1671 ~~(I) As collateral, pledged, or hypothecated for projects~~
 1672 ~~authorized by this paragraph, including bonds issued in~~
 1673 ~~connection therewith; or~~
 1674 ~~(II) As a pledge or capital contribution in conjunction~~
 1675 ~~with a partnership, joint venture, or other business arrangement~~

1676 ~~between a municipality and one or more business entities for~~
 1677 ~~projects authorized by this paragraph.~~
 1678 3. The governing body of each municipality in which a
 1679 municipal tourist tax is levied may adopt a resolution
 1680 prohibiting imposition of the charter county convention
 1681 development levy within such municipality. If the governing body
 1682 adopts such a resolution, the convention development levy shall
 1683 be imposed by the county in all other areas of the county except
 1684 such municipality. No funds collected pursuant to this paragraph
 1685 may be expended in a municipality which has adopted such a
 1686 resolution.
 1687 ~~4.a. Before the county enacts an ordinance imposing the~~
 1688 ~~levy, the county shall notify the governing body of each~~
 1689 ~~municipality in which projects are to be developed pursuant to~~
 1690 ~~sub-subparagraph 2.a., sub-subparagraph 2.b., sub-subparagraph~~
 1691 ~~2.c., or sub-subparagraph 2.d. As a condition precedent to~~
 1692 ~~receiving funding, the governing bodies of such municipalities~~
 1693 ~~shall designate or appoint an authority that shall have the sole~~
 1694 ~~power to:~~
 1695 ~~(I) Approve the concept, location, program, and design of~~
 1696 ~~the facilities or improvements to be built in accordance with~~
 1697 ~~this paragraph and to administer and disburse such proceeds and~~
 1698 ~~any other related source of revenue.~~
 1699 ~~(II) Appoint and dismiss the authority's executive~~
 1700 ~~director, general counsel, and any other consultants retained by~~

1701 ~~the authority. The governing body shall have the right to~~
 1702 ~~approve or disapprove the initial appointment of the authority's~~
 1703 ~~executive director and general counsel.~~

1704 ~~b. The members of each such authority shall serve for a~~
 1705 ~~term of not less than 1 year and shall be appointed by the~~
 1706 ~~governing body of such municipality. The annual budget of such~~
 1707 ~~authority shall be subject to approval of the governing body of~~
 1708 ~~the municipality. If the governing body does not approve the~~
 1709 ~~budget, the authority shall use as the authority's budget the~~
 1710 ~~previous fiscal year budget.~~

1711 ~~c. The authority, by resolution to be adopted from time to~~
 1712 ~~time, may invest and reinvest the proceeds from the convention~~
 1713 ~~development tax and any other revenues generated by the~~
 1714 ~~authority in the same manner that the municipality in which the~~
 1715 ~~authority is located may invest surplus funds.~~

1716 ~~4.5-~~ The charter county convention development levy shall
 1717 be in addition to any other levy imposed pursuant to this
 1718 section.

1719 ~~5.6-~~ A certified copy of the ordinance imposing the levy
 1720 shall be furnished by the county to the department within 10
 1721 days after approval of such ordinance. The effective date of
 1722 imposition of the levy shall be the first day of any month at
 1723 least 60 days after enactment of the ordinance.

1724 ~~6.7-~~ Revenues collected pursuant to this paragraph shall
 1725 be deposited in a convention development trust fund, which shall

1726 be established by the county as a condition precedent to receipt
 1727 of such funds.

1728 Section 25. Paragraph (a) of subsection (1) and paragraph
 1729 (a) of subsection (3) of section 212.0306, Florida Statutes, are
 1730 amended to read:

1731 212.0306 Local option food and beverage tax; procedure for
 1732 levying; authorized uses; administration.-

1733 (1) Any county, as defined in s. 125.011(1), may impose
 1734 the following additional taxes, by ordinance adopted by a
 1735 majority vote of the governing body:

1736 (a) At the rate of 2 percent on the sale of food,
 1737 beverages, or alcoholic beverages in hotels and motels only.
 1738 Beginning July 1, 2020, this tax shall be known as the "Local
 1739 Option Coastal Recovery and Resiliency Tax."

1740 (3) (a) The proceeds of the tax authorized by paragraph
 1741 (1) (a) shall be allocated by the county to a countywide
 1742 convention and visitors bureau which, by interlocal agreement
 1743 and contract with the county in effect on the effective date of
 1744 this act, has been given the primary responsibility for
 1745 promoting the county and its constituent cities as a destination
 1746 site for conventions, trade shows, and pleasure travel, to be
 1747 used for purposes provided in s. 125.0104(5) (a)2. or 3., 1992
 1748 Supplement to the Florida Statutes 1991. The interlocal
 1749 agreement and contract may not be renewed or extended. At the
 1750 expiration or completion of the interlocal agreement and

1751 contract in effect on the effective date of this act, the
 1752 proceeds shall be distributed to the governing board of the
 1753 county and used for one or more of the following, as decided by
 1754 a majority of the governing board of the county:
 1755 1. Water quality improvement projects, including, but not
 1756 limited to:
 1757 a. Flood mitigation.
 1758 b. Seagrass or seaweed removal.
 1759 c. Algae control, cleanup, or prevention measures.
 1760 d. Biscayne Bay and waterway network restoration measures.
 1761 e. Septic-to-sewer conversion projects that are primarily
 1762 undertaken to reduce or prevent the discharge of untreated or
 1763 partially treated wastewater into surface water that is
 1764 important to the local tourism industry if the applicable septic
 1765 tank is:
 1766 (I) Within 2 miles of any surface water other than those
 1767 designated as Outstanding Florida Waters as provided in s.
 1768 403.061(27); or
 1769 (II) Within 5 miles of any surface water designated as
 1770 Outstanding Florida Waters pursuant to s. 403.061(27).
 1771 2. Erosion control.
 1772 3. Mangrove protection.
 1773 4. Removal of invasive plant and animal species.
 1774 5. Beach renourishment.
 1775 6. Purchase of land for conservation purposes.

1776 7. Coral reef protection ~~If the county is not or is no~~
 1777 ~~longer a party to such an interlocal agreement and contract with~~
 1778 ~~a countywide convention and visitors bureau, the county shall~~
 1779 ~~allocate the proceeds of such tax for the purposes described in~~
 1780 ~~s. 125.0104(5)(a)2. or 3., 1992 Supplement to the Florida~~
 1781 ~~Statutes 1991.~~
 1782 Section 26. Effective January 1, 2021, paragraphs (c) and
 1783 (d) of subsection (1) of section 212.031, Florida Statutes, are
 1784 amended to read:
 1785 212.031 Tax on rental or license fee for use of real
 1786 property.—
 1787 (1)
 1788 (c) For the exercise of such privilege, a tax is levied at
 1789 the rate of 5.4 ~~5-5~~ percent of and on the total rent or license
 1790 fee charged for such real property by the person charging or
 1791 collecting the rental or license fee. The total rent or license
 1792 fee charged for such real property shall include payments for
 1793 the granting of a privilege to use or occupy real property for
 1794 any purpose and shall include base rent, percentage rents, or
 1795 similar charges. Such charges shall be included in the total
 1796 rent or license fee subject to tax under this section whether or
 1797 not they can be attributed to the ability of the lessor's or
 1798 licensor's property as used or operated to attract customers.
 1799 Payments for intrinsically valuable personal property such as
 1800 franchises, trademarks, service marks, logos, or patents are not

1801 subject to tax under this section. In the case of a contractual
 1802 arrangement that provides for both payments taxable as total
 1803 rent or license fee and payments not subject to tax, the tax
 1804 shall be based on a reasonable allocation of such payments and
 1805 shall not apply to that portion which is for the nontaxable
 1806 payments.

1807 (d) If the rental or license fee of any such real property
 1808 is paid by way of property, goods, wares, merchandise, services,
 1809 or other thing of value, the tax shall be at the rate of 5.4 ~~5.5~~
 1810 percent of the value of the property, goods, wares, merchandise,
 1811 services, or other thing of value.

1812 Section 27. Paragraph (a) of subsection (1) of section
 1813 212.05, Florida Statutes, is amended to read:

1814 212.05 Sales, storage, use tax.—It is hereby declared to
 1815 be the legislative intent that every person is exercising a
 1816 taxable privilege who engages in the business of selling
 1817 tangible personal property at retail in this state, including
 1818 the business of making mail order sales, or who rents or
 1819 furnishes any of the things or services taxable under this
 1820 chapter, or who stores for use or consumption in this state any
 1821 item or article of tangible personal property as defined herein
 1822 and who leases or rents such property within the state.

1823 (1) For the exercise of such privilege, a tax is levied on
 1824 each taxable transaction or incident, which tax is due and
 1825 payable as follows:

1826 (a)1.a. At the rate of 6 percent of the sales price of
 1827 each item or article of tangible personal property when sold at
 1828 retail in this state, computed on each taxable sale for the
 1829 purpose of remitting the amount of tax due the state, and
 1830 including each and every retail sale.

1831 b. Each occasional or isolated sale of an aircraft, boat,
 1832 mobile home, or motor vehicle of a class or type which is
 1833 required to be registered, licensed, titled, or documented in
 1834 this state or by the United States Government shall be subject
 1835 to tax at the rate provided in this paragraph. The department
 1836 shall by rule adopt any nationally recognized publication for
 1837 valuation of used motor vehicles as the reference price list for
 1838 any used motor vehicle which is required to be licensed pursuant
 1839 to s. 320.08(1), (2), (3) (a), (b), (c), or (e), or (9). If any
 1840 party to an occasional or isolated sale of such a vehicle
 1841 reports to the tax collector a sales price which is less than 80
 1842 percent of the average loan price for the specified model and
 1843 year of such vehicle as listed in the most recent reference
 1844 price list, the tax levied under this paragraph shall be
 1845 computed by the department on such average loan price unless the
 1846 parties to the sale have provided to the tax collector an
 1847 affidavit signed by each party, or other substantial proof,
 1848 stating the actual sales price. Any party to such sale who
 1849 reports a sales price less than the actual sales price is guilty
 1850 of a misdemeanor of the first degree, punishable as provided in

1851 s. 775.082 or s. 775.083. The department shall collect or
 1852 attempt to collect from such party any delinquent sales taxes.
 1853 In addition, such party shall pay any tax due and any penalty
 1854 and interest assessed plus a penalty equal to twice the amount
 1855 of the additional tax owed. Notwithstanding any other provision
 1856 of law, the Department of Revenue may waive or compromise any
 1857 penalty imposed pursuant to this subparagraph.
 1858 2. This paragraph does not apply to the sale of a boat or
 1859 aircraft by or through a registered dealer under this chapter to
 1860 a purchaser who, at the time of taking delivery, is a
 1861 nonresident of this state, does not make his or her permanent
 1862 place of abode in this state, and is not engaged in carrying on
 1863 in this state any employment, trade, business, or profession in
 1864 which the boat or aircraft will be used in this state, or is a
 1865 corporation none of the officers or directors of which is a
 1866 resident of, or makes his or her permanent place of abode in,
 1867 this state, or is a noncorporate entity that has no individual
 1868 vested with authority to participate in the management,
 1869 direction, or control of the entity's affairs who is a resident
 1870 of, or makes his or her permanent abode in, this state. For
 1871 purposes of this exemption, either a registered dealer acting on
 1872 his or her own behalf as seller, a registered dealer acting as
 1873 broker on behalf of a seller, or a registered dealer acting as
 1874 broker on behalf of the purchaser may be deemed to be the
 1875 selling dealer. This exemption shall not be allowed unless:

1876 a. The purchaser removes a qualifying boat, as described
 1877 in sub-subparagraph f., from the state within 90 days after the
 1878 date of purchase or extension, or the purchaser removes a
 1879 nonqualifying boat or an aircraft from this state within 10 days
 1880 after the date of purchase or, when the boat or aircraft is
 1881 repaired or altered, within 20 days after completion of the
 1882 repairs or alterations; or if the aircraft will be registered in
 1883 a foreign jurisdiction and:
 1884 (I) Application for the aircraft's registration is
 1885 properly filed with a civil airworthiness authority of a foreign
 1886 jurisdiction within 10 days after the date of purchase;
 1887 (II) The purchaser removes the aircraft from the state to
 1888 a foreign jurisdiction within 10 days after the date the
 1889 aircraft is registered by the applicable foreign airworthiness
 1890 authority; and
 1891 (III) The aircraft is operated in the state solely to
 1892 remove it from the state to a foreign jurisdiction.
 1893
 1894 For purposes of this sub-subparagraph, the term "foreign
 1895 jurisdiction" means any jurisdiction outside of the United
 1896 States or any of its territories;
 1897 b. The purchaser, within 90 ~~30~~ days from the date of
 1898 departure, provides the department with written proof that the
 1899 purchaser licensed, registered, titled, or documented the boat
 1900 or aircraft outside the state. If such written proof is

1901 unavailable, within 90 ~~30~~ days the purchaser shall provide proof
 1902 that the purchaser applied for such license, title,
 1903 registration, or documentation. The purchaser shall forward to
 1904 the department proof of title, license, registration, or
 1905 documentation upon receipt;

1906 c. The purchaser, within 30 ~~10~~ days after ~~of~~ removing the
 1907 boat or aircraft from Florida, furnishes the department with
 1908 proof of removal in the form of receipts for fuel, dockage,
 1909 slippage, tie-down, or hangaring from outside of Florida. The
 1910 information so provided must clearly and specifically identify
 1911 the boat or aircraft;

1912 d. The selling dealer, within 30 ~~5~~ days after ~~of~~ the date
 1913 of sale, provides to the department a copy of the sales invoice,
 1914 closing statement, bills of sale, and the original affidavit
 1915 signed by the purchaser attesting that he or she has read the
 1916 provisions of this section;

1917 e. The seller makes a copy of the affidavit a part of his
 1918 or her record for as long as required by s. 213.35; and

1919 f. Unless the nonresident purchaser of a boat of 5 net
 1920 tons of admeasurement or larger intends to remove the boat from
 1921 this state within 10 days after the date of purchase or when the
 1922 boat is repaired or altered, within 20 days after completion of
 1923 the repairs or alterations, the nonresident purchaser applies to
 1924 the selling dealer for a decal which authorizes 90 days after
 1925 the date of purchase for removal of the boat. The nonresident

1926 purchaser of a qualifying boat may apply to the selling dealer
 1927 within 60 days after the date of purchase for an extension decal
 1928 that authorizes the boat to remain in this state for an
 1929 additional 90 days, but not more than a total of 180 days,
 1930 before the nonresident purchaser is required to pay the tax
 1931 imposed by this chapter. The department is authorized to issue
 1932 decals in advance to dealers. The number of decals issued in
 1933 advance to a dealer shall be consistent with the volume of the
 1934 dealer's past sales of boats which qualify under this sub-
 1935 subparagraph. The selling dealer or his or her agent shall mark
 1936 and affix the decals to qualifying boats in the manner
 1937 prescribed by the department, before delivery of the boat.

1938 (I) The department is hereby authorized to charge dealers
 1939 a fee sufficient to recover the costs of decals issued, except
 1940 the extension decal shall cost \$425.

1941 (II) The proceeds from the sale of decals will be
 1942 deposited into the administrative trust fund.

1943 (III) Decals shall display information to identify the
 1944 boat as a qualifying boat under this sub-subparagraph,
 1945 including, but not limited to, the decal's date of expiration.

1946 (IV) The department is authorized to require dealers who
 1947 purchase decals to file reports with the department and may
 1948 prescribe all necessary records by rule. All such records are
 1949 subject to inspection by the department.

1950 (V) Any dealer or his or her agent who issues a decal

1951 falsely, fails to affix a decal, mismarks the expiration date of
 1952 a decal, or fails to properly account for decals will be
 1953 considered prima facie to have committed a fraudulent act to
 1954 evade the tax and will be liable for payment of the tax plus a
 1955 mandatory penalty of 200 percent of the tax, and shall be liable
 1956 for fine and punishment as provided by law for a conviction of a
 1957 misdemeanor of the first degree, as provided in s. 775.082 or s.
 1958 775.083.

1959 (VI) Any nonresident purchaser of a boat who removes a
 1960 decal before permanently removing the boat from the state, or
 1961 defaces, changes, modifies, or alters a decal in a manner
 1962 affecting its expiration date before its expiration, or who
 1963 causes or allows the same to be done by another, will be
 1964 considered prima facie to have committed a fraudulent act to
 1965 evade the tax and will be liable for payment of the tax plus a
 1966 mandatory penalty of 200 percent of the tax, and shall be liable
 1967 for fine and punishment as provided by law for a conviction of a
 1968 misdemeanor of the first degree, as provided in s. 775.082 or s.
 1969 775.083.

1970 (VII) The department is authorized to adopt rules
 1971 necessary to administer and enforce this subparagraph and to
 1972 publish the necessary forms and instructions.

1973 (VIII) The department is hereby authorized to adopt
 1974 emergency rules pursuant to s. 120.54(4) to administer and
 1975 enforce the provisions of this subparagraph.

1976
 1977 If the purchaser fails to remove the qualifying boat from this
 1978 state within the maximum 180 days after purchase or a
 1979 nonqualifying boat or an aircraft from this state within 10 days
 1980 after purchase or, when the boat or aircraft is repaired or
 1981 altered, within 20 days after completion of such repairs or
 1982 alterations, or permits the boat or aircraft to return to this
 1983 state within 6 months from the date of departure, except as
 1984 provided in s. 212.08(7)(fff), or if the purchaser fails to
 1985 furnish the department with any of the documentation required by
 1986 this subparagraph within the prescribed time period, the
 1987 purchaser shall be liable for use tax on the cost price of the
 1988 boat or aircraft and, in addition thereto, payment of a penalty
 1989 to the Department of Revenue equal to the tax payable. This
 1990 penalty shall be in lieu of the penalty imposed by s. 212.12(2).
 1991 The maximum 180-day period following the sale of a qualifying
 1992 boat tax-exempt to a nonresident may not be tolled for any
 1993 reason.

1994 Section 28. Subsection (6) of section 212.055, Florida
 1995 Statutes, is amended, and paragraphs (f) and (g) are added to
 1996 subsection (1) of that section, to read:

1997 212.055 Discretionary sales surtaxes; legislative intent;
 1998 authorization and use of proceeds.—It is the legislative intent
 1999 that any authorization for imposition of a discretionary sales
 2000 surtax shall be published in the Florida Statutes as a

2049 improvement, design, and engineering costs related thereto.
 2050 Additionally, the plan shall include the costs of retrofitting
 2051 and providing for technology implementation, including hardware
 2052 and software, for the various sites within the school district.
 2053 Surtax revenues may be used to service ~~for the purpose of~~
 2054 ~~servicing~~ bond indebtedness to finance projects authorized by
 2055 this subsection, and any interest accrued thereto may be held in
 2056 trust to finance such projects. Neither the proceeds of the
 2057 surtax nor any interest accrued thereto shall be used for
 2058 operational expenses. Surtax revenues shared with charter
 2059 schools shall be expended by the charter school in a manner
 2060 consistent with the allowable uses set forth in s. 1013.62(4).
 2061 All revenues and expenditures shall be accounted for in a
 2062 charter school's monthly or quarterly financial statement
 2063 pursuant to s. 1002.33(9).
 2064 (d) Surtax revenues collected by the Department of Revenue
 2065 pursuant to this subsection shall be distributed to the school
 2066 board imposing the surtax in accordance with law.
 2067 Section 29. The amendment made by this act to s.
 2068 212.055(6), Florida Statutes, which amends the allowable uses of
 2069 the school capital outlay surtax, applies to levies authorized
 2070 by vote of the electors on or after July 1, 2020.
 2071 Section 30. Effective January 1, 2021, section 212.134,
 2072 Florida Statutes, is created to read:
 2073 212.134 Information returns relating to payment-card and

2074 third-party network transactions.-
 2075 (1) For each year in which a payment settlement entity, an
 2076 electronic payment facilitator, or other third party contracted
 2077 with the payment settlement entity to make payments to settle
 2078 reportable payment transactions on behalf of the payment
 2079 settlement entity must file a return pursuant to section 6050W
 2080 of the Internal Revenue Code, the entity, the facilitator, or
 2081 the third party must submit the information in the return to the
 2082 department by the 15th day after filing the federal return. The
 2083 format of the information returns required must be either a copy
 2084 of such information returns or a copy of such information
 2085 returns related to participating payees with an address in the
 2086 state. For purposes of this subsection, the term "payment
 2087 settlement entity" has the same meaning as provided in section
 2088 6050W of the Internal Revenue Code.
 2089 (2) All reports submitted to the department under this
 2090 section must be in an electronic format.
 2091 (3) Any payment settlement entity, facilitator, or third
 2092 party failing to file the information return required, filing an
 2093 incomplete information return, or not filing an information
 2094 return within the time prescribed is subject to a penalty of
 2095 \$1,000 for each failure, if the failure is for not more than 30
 2096 days, with an additional \$1,000 for each month or fraction of a
 2097 month during which each failure continues. The total amount of
 2098 penalty imposed on a reporting entity may not exceed \$10,000

2099 annually.
 2100 (4) The executive director or his or her designee may
 2101 waive the penalty if he or she determines that the failure to
 2102 timely file an information return was due to reasonable cause
 2103 and not due to willful negligence, willful neglect, or fraud.
 2104 Section 31. Section 212.181, Florida Statutes, is created
 2105 to read:
 2106 212.181 Determination of business address situs,
 2107 distributions, and adjustments.-
 2108 (1) For each certificate of registration issued pursuant
 2109 to s. 212.18(3)(b), the department shall assign the place of
 2110 business to a county based on the location address provided at
 2111 the time of registration or at the time the dealer notifies the
 2112 department of a change in a business location address.
 2113 (2)(a) Each county that furnishes to the department
 2114 information needed to update the electronic database created and
 2115 maintained pursuant to s. 202.22(2)(a), including addresses of
 2116 new developments, changes in addresses, annexations,
 2117 incorporations, reorganizations, and any other changes in
 2118 jurisdictional boundaries within the county, must specify an
 2119 effective date, which must be the next ensuing January 1 or July
 2120 1, and must be furnished to the department at least 120 days
 2121 before the effective date. A county that provides notification
 2122 to the department at least 120 days before the effective date
 2123 that it has reviewed the database and has no changes for the

2124 ensuing January 1 or July 1 satisfies the requirement of this
 2125 paragraph.
 2126 (b) A county that imposes a tourist development tax in a
 2127 subcounty special district pursuant to s. 125.0104(3)(b) must
 2128 identify the subcounty special district addresses to which the
 2129 tourist development tax applies as part of the address
 2130 information submission required under paragraph (a). This
 2131 paragraph does not apply to counties that self-administer the
 2132 tax pursuant to s. 125.0104(10).
 2133 (c) The department shall update the electronic database
 2134 created and maintained under s. 202.022(2)(a) using the
 2135 information furnished by local taxing jurisdictions under
 2136 paragraph (a) and shall ensure each business location is
 2137 correctly assigned to the applicable county pursuant to
 2138 subsection (1). Each update must specify the effective date as
 2139 the next ensuing January 1 or July 1 and must be posted by the
 2140 department on a website not less than 90 days before the
 2141 effective date.
 2142 (3)(a) For distributions made pursuant to ss. 125.0104,
 2143 212.20(6)(a), 212.20(6)(b), and 212.20(6)(d)2., misallocations
 2144 occurring solely due to the assignment of an address to an
 2145 incorrect county will be corrected prospectively only from the
 2146 date the department is made aware of the misallocation, subject
 2147 to the following:
 2148 1. If the county that should have received the

2149 misallocated distributions followed with the notification and
 2150 timing provisions in subsection (2) for the affected periods,
 2151 such misallocations may be adjusted by prorating current and
 2152 future distributions for the period the misallocation occurred,
 2153 not to exceed 36 months from the date the department is made
 2154 aware of the misallocation;

2155 2. If the county that received the misallocated
 2156 distribution followed the notification and timing provisions in
 2157 subsection (2) for the affected periods and the county that
 2158 should have received the misallocation did not, the correction
 2159 shall apply only prospectively from the date the department is
 2160 made aware of the misallocation.

2161 (b) Nothing in this subsection prevents affected counties
 2162 from determining an alternative method of adjustment pursuant to
 2163 an interlocal agreement. Affected counties with an interlocal
 2164 agreement must provide a copy of the interlocal agreement
 2165 specifying an alternative method of adjustment to the department
 2166 within 90 days after the date of the department's notice of the
 2167 misallocation.

2168 (4) The department may adopt rules to administer this
 2169 section, including rules establishing procedures and forms.

2170 Section 32. Paragraph (d) of subsection (6) of section
 2171 212.20, Florida Statutes, is amended to read:

2172 212.20 Funds collected, disposition; additional powers of
 2173 department; operational expense; refund of taxes adjudicated

2174 unconstitutionally collected.—

2175 (6) Distribution of all proceeds under this chapter and
 2176 ss. 202.18(1)(b) and (2)(b) and 203.01(1)(a)3. is as follows:

2177 (d) The proceeds of all other taxes and fees imposed
 2178 pursuant to this chapter or remitted pursuant to s. 202.18(1)(b)
 2179 and (2)(b) shall be distributed as follows:

2180 1. In any fiscal year, the greater of \$500 million, minus
 2181 an amount equal to 4.6 percent of the proceeds of the taxes
 2182 collected pursuant to chapter 201, or 5.2 percent of all other
 2183 taxes and fees imposed pursuant to this chapter or remitted
 2184 pursuant to s. 202.18(1)(b) and (2)(b) shall be deposited in
 2185 monthly installments into the General Revenue Fund.

2186 2. After the distribution under subparagraph 1., 8.9744
 2187 percent of the amount remitted by a sales tax dealer located
 2188 within a participating county pursuant to s. 218.61 shall be
 2189 transferred into the Local Government Half-cent Sales Tax
 2190 Clearing Trust Fund. Beginning July 1, 2003, the amount to be
 2191 transferred shall be reduced by 0.1 percent, and the department
 2192 shall distribute this amount to the Public Employees Relations
 2193 Commission Trust Fund less \$5,000 each month, which shall be
 2194 added to the amount calculated in subparagraph 3. and
 2195 distributed accordingly.

2196 3. After the distribution under subparagraphs 1. and 2.,
 2197 0.0966 percent shall be transferred to the Local Government
 2198 Half-cent Sales Tax Clearing Trust Fund and distributed pursuant

2199 to s. 218.65.
 2200 4. After the distributions under subparagraphs 1., 2., and
 2201 3., 2.0810 percent of the available proceeds shall be
 2202 transferred monthly to the Revenue Sharing Trust Fund for
 2203 Counties pursuant to s. 218.215.
 2204 5. After the distributions under subparagraphs 1., 2., and
 2205 3., 1.3653 percent of the available proceeds shall be
 2206 transferred monthly to the Revenue Sharing Trust Fund for
 2207 Municipalities pursuant to s. 218.215. If the total revenue to
 2208 be distributed pursuant to this subparagraph is at least as
 2209 great as the amount due from the Revenue Sharing Trust Fund for
 2210 Municipalities and the former Municipal Financial Assistance
 2211 Trust Fund in state fiscal year 1999-2000, no municipality shall
 2212 receive less than the amount due from the Revenue Sharing Trust
 2213 Fund for Municipalities and the former Municipal Financial
 2214 Assistance Trust Fund in state fiscal year 1999-2000. If the
 2215 total proceeds to be distributed are less than the amount
 2216 received in combination from the Revenue Sharing Trust Fund for
 2217 Municipalities and the former Municipal Financial Assistance
 2218 Trust Fund in state fiscal year 1999-2000, each municipality
 2219 shall receive an amount proportionate to the amount it was due
 2220 in state fiscal year 1999-2000.
 2221 6. Of the remaining proceeds:
 2222 a. In each fiscal year, the sum of \$29,915,500 shall be
 2223 divided into as many equal parts as there are counties in the

2224 state, and one part shall be distributed to each county. The
 2225 distribution among the several counties must begin each fiscal
 2226 year on or before January 5th and continue monthly for a total
 2227 of 4 months. If a local or special law required that any moneys
 2228 accruing to a county in fiscal year 1999-2000 under the then-
 2229 existing provisions of s. 550.135 be paid directly to the
 2230 district school board, special district, or a municipal
 2231 government, such payment must continue until the local or
 2232 special law is amended or repealed. The state covenants with
 2233 holders of bonds or other instruments of indebtedness issued by
 2234 local governments, special districts, or district school boards
 2235 before July 1, 2000, that it is not the intent of this
 2236 subparagraph to adversely affect the rights of those holders or
 2237 relieve local governments, special districts, or district school
 2238 boards of the duty to meet their obligations as a result of
 2239 previous pledges or assignments or trusts entered into which
 2240 obligated funds received from the distribution to county
 2241 governments under then-existing s. 550.135. This distribution
 2242 specifically is in lieu of funds distributed under s. 550.135
 2243 before July 1, 2000.
 2244 b. The department shall distribute \$166,667 monthly to
 2245 each applicant certified as a facility for a new or retained
 2246 professional sports franchise pursuant to s. 288.1162. Up to
 2247 \$41,667 shall be distributed monthly by the department to each
 2248 certified applicant as defined in s. 288.11621 for a facility

2249 for a spring training franchise. However, not more than \$416,670
 2250 may be distributed monthly in the aggregate to all certified
 2251 applicants for facilities for spring training franchises.
 2252 Distributions begin 60 days after such certification and
 2253 continue for not more than 30 years, except as otherwise
 2254 provided in s. 288.11621. A certified applicant identified in
 2255 this sub-subparagraph may not receive more in distributions than
 2256 expended by the applicant for the public purposes provided in s.
 2257 288.1162(5) or s. 288.11621(3).

2258 c. Beginning 30 days after notice by the Department of
 2259 Economic Opportunity to the Department of Revenue that an
 2260 applicant has been certified as the professional golf hall of
 2261 fame pursuant to s. 288.1168 and is open to the public, \$166,667
 2262 shall be distributed monthly, for up to 300 months, to the
 2263 applicant.

2264 d. Beginning 30 days after notice by the Department of
 2265 Economic Opportunity to the Department of Revenue that the
 2266 applicant has been certified as the International Game Fish
 2267 Association World Center facility pursuant to s. 288.1169, and
 2268 the facility is open to the public, \$83,333 shall be distributed
 2269 monthly, for up to 168 months, to the applicant. This
 2270 distribution is subject to reduction pursuant to s. 288.1169. A
 2271 lump sum payment of \$999,996 shall be made after certification
 2272 and before July 1, 2000.

2273 e. The department shall distribute up to \$83,333 monthly

2274 to each certified applicant as defined in s. 288.11631 for a
 2275 facility used by a single spring training franchise, or up to
 2276 \$166,667 monthly to each certified applicant as defined in s.
 2277 288.11631 for a facility used by more than one spring training
 2278 franchise. Monthly distributions begin 60 days after such
 2279 certification or July 1, 2016, whichever is later, and continue
 2280 for not more than 20 years to each certified applicant as
 2281 defined in s. 288.11631 for a facility used by a single spring
 2282 training franchise or not more than 25 years to each certified
 2283 applicant as defined in s. 288.11631 for a facility used by more
 2284 than one spring training franchise. A certified applicant
 2285 identified in this sub-subparagraph may not receive more in
 2286 distributions than expended by the applicant for the public
 2287 purposes provided in s. 288.11631(3).

2288 ~~f. Beginning 45 days after notice by the Department of~~
 2289 ~~Economic Opportunity to the Department of Revenue that an~~
 2290 ~~applicant has been approved by the Legislature and certified by~~
 2291 ~~the Department of Economic Opportunity under s. 288.11625 or~~
 2292 ~~upon a date specified by the Department of Economic Opportunity~~
 2293 ~~as provided under s. 288.11625(6)(d), the department shall~~
 2294 ~~distribute each month an amount equal to one-twelfth of the~~
 2295 ~~annual distribution amount certified by the Department of~~
 2296 ~~Economic Opportunity for the applicant. The department may not~~
 2297 ~~distribute more than \$7 million in the 2014-2015 fiscal year or~~
 2298 ~~more than \$13 million annually thereafter under this sub-~~

2299 ~~subparagraph-~~
 2300 ~~f.g. Beginning December 1, 2015, and ending June 30, 2016,~~
 2301 ~~the department shall distribute \$26,286 monthly to the State~~
 2302 ~~Transportation Trust Fund. Beginning July 1, 2016, the~~
 2303 ~~department shall distribute \$15,333 monthly to the State~~
 2304 ~~Transportation Trust Fund.~~
 2305 7. All other proceeds must remain in the General Revenue
 2306 Fund.
 2307 Section 33. Section 212.205, Florida Statutes, is amended
 2308 to read:
 2309 212.205 Sales tax distribution reporting.—By March 15 of
 2310 each year, each person who received a distribution pursuant to
 2311 s. 212.20(6)(d)6.b.-e. ~~s. 212.20(6)(d)6.b.-f.~~ in the preceding
 2312 calendar year shall report to the Office of Economic and
 2313 Demographic Research the following information:
 2314 (1) An itemized accounting of all expenditures of the
 2315 funds distributed in the preceding calendar year, including
 2316 amounts spent on debt service.
 2317 (2) A statement indicating what portion of the distributed
 2318 funds have been pledged for debt service.
 2319 (3) The original principal amount and current debt service
 2320 schedule of any bonds or other borrowing for which the
 2321 distributed funds have been pledged for debt service.
 2322 Section 34. Subsection (2) and paragraph (c) of subsection
 2323 (3) of section 218.64, Florida Statutes, are amended to read:

2324 218.64 Local government half-cent sales tax; uses;
 2325 limitations.—
 2326 (2) Municipalities shall expend their portions of the
 2327 local government half-cent sales tax only for municipality-wide
 2328 programs, ~~for reimbursing the state as required pursuant to s.~~
 2329 ~~288.11625,~~ or for municipality-wide property tax or municipal
 2330 utility tax relief. All utility tax rate reductions afforded by
 2331 participation in the local government half-cent sales tax shall
 2332 be applied uniformly across all types of taxed utility services.
 2333 (3) Subject to ordinances enacted by the majority of the
 2334 members of the county governing authority and by the majority of
 2335 the members of the governing authorities of municipalities
 2336 representing at least 50 percent of the municipal population of
 2337 such county, counties may use up to \$3 million annually of the
 2338 local government half-cent sales tax allocated to that county
 2339 for any of the following purposes:
 2340 ~~(e) Reimbursing the state as required under s. 288.11625.~~
 2341 Section 35. Section 213.0537, Florida Statutes, is created
 2342 to read:
 2343 213.0537 Electronic notification with affirmative
 2344 consent.—
 2345 (1) Notwithstanding any other provision of law, the
 2346 department may send notices electronically, by postal mail, or
 2347 both. Electronic transmission may be used only with the
 2348 affirmative consent of the taxpayer or its representative.

2349 Documents sent pursuant to this section comply with the same
 2350 timing and form requirements as documents sent by postal mail.
 2351 If a document sent electronically is returned as undeliverable,
 2352 the department must re-send the document by postal mail.
 2353 However, the original electronic transmission used with the
 2354 affirmative consent of the taxpayer or its representative is the
 2355 official mailing for purposes of this chapter.
 2356 (2) A notice sent electronically will be considered to
 2357 have been received by the recipient if the transmission is
 2358 addressed to the address provided by the taxpayer or its
 2359 representative. A notice sent electronically will be considered
 2360 received even if no individual is aware of its receipt. In
 2361 addition, a notice sent electronically shall be considered
 2362 received if the department does not receive notification that
 2363 the document was undeliverable.
 2364 (3) For the purposes of this section, the term:
 2365 (a) "Affirmative consent" means that the taxpayer or its
 2366 representative expressly consented to receive notices
 2367 electronically either in response to a clear and conspicuous
 2368 request for the taxpayer's or its representative's consent, or
 2369 at the taxpayer's or its representative's own initiative.
 2370 (b) "Notice" means all communications from the department
 2371 to the taxpayer or its representative, including, but not
 2372 limited to, billings, notices issued during the course of an
 2373 audit, proposed assessments, and final assessments authorized by

2374 this chapter and any other actions constituting final agency
 2375 action within the meaning of chapter 120.
 2376 Section 36. Paragraph (b) of subsection (1) of section
 2377 213.21, Florida Statutes, is amended to read:
 2378 213.21 Informal conferences; compromises.-
 2379 (1)
 2380 (b) The statute of limitations upon the issuance of final
 2381 assessments and the period for filing a claim for refund as
 2382 required by s. 215.26(2) for any transactions occurring during
 2383 the audit period shall be tolled during the period in which the
 2384 taxpayer is engaged in a procedure under this section.
 2385 Section 37. Effective upon this act becoming a law,
 2386 paragraph (a) of subsection (4) of section 220.1105, Florida
 2387 Statutes, is amended to read:
 2388 220.1105 Tax imposed; automatic refunds and downward
 2389 adjustments to tax rates.-
 2390 (4) For fiscal years 2018-2019 through 2020-2021, any
 2391 amount by which net collections for a fiscal year exceed
 2392 adjusted forecasted collections for that fiscal year shall only
 2393 be used to provide refunds to corporate income tax payers as
 2394 follows:
 2395 (a) For purposes of this subsection, the term:
 2396 1. "Eligible taxpayer" means:
 2397 a. For fiscal year 2018-2019, a taxpayer whose taxable
 2398 year begins between April 1, 2017, and March 31, 2018, and whose

2399 final tax liability for such taxable year is greater than zero;
 2400 b. For fiscal year 2019-2020, a taxpayer whose taxable
 2401 year begins between April 1, 2018, and March 31, 2019, and whose
 2402 final tax liability for such taxable year is greater than zero;
 2403 or
 2404 c. For fiscal year 2020-2021 a taxpayer whose taxable year
 2405 begins between April 1, 2019, and March 31, 2020, and whose
 2406 final tax liability for such taxable year is greater than zero.
 2407 2. "Excess collections" for a fiscal year means the amount
 2408 by which net collections for a fiscal year exceeds adjusted
 2409 forecasted collections for that fiscal year.
 2410 3. "Final tax liability" means the taxpayer's amount of
 2411 tax due under this chapter for a taxable year, reported on a
 2412 return filed with the department, plus the amount of any credit
 2413 taken on such return under s. 220.1875.
 2414 4. "Total eligible tax liability" for a fiscal year means
 2415 the sum of final tax liabilities of all eligible taxpayers for a
 2416 fiscal year as such liabilities are shown on the latest return
 2417 filed with the department as of February 1 immediately following
 2418 that fiscal year.
 2419 5. "Taxpayer refund share" for a fiscal year means an
 2420 eligible taxpayer's final tax liability as a percentage of the
 2421 total eligible tax liability for that fiscal year.
 2422 6. "Taxpayer refund" for a fiscal year means the taxpayer
 2423 refund share for a fiscal year multiplied by the excess

2424 collections for a fiscal year.
 2425 Section 38. (1) The amendment made by this act to s.
 2426 220.1105(4)(a)3., Florida Statutes, is remedial in nature and
 2427 applies retroactively.
 2428 (2) This section shall take effect upon this act becoming
 2429 a law.
 2430 Section 39. Paragraph (f) of subsection (2) of section
 2431 220.1845, Florida Statutes, is amended to read:
 2432 220.1845 Contaminated site rehabilitation tax credit.—
 2433 (2) AUTHORIZATION FOR TAX CREDIT; LIMITATIONS.—
 2434 (f) The total amount of the tax credits which may be
 2435 granted under this section is \$18.2 ~~\$18.5~~ million in ~~the 2018-~~
 2436 ~~2019~~ fiscal year 2020-2021 and \$10 million each fiscal year
 2437 thereafter.
 2438 Section 40. Section 220.197, Florida Statutes, is created
 2439 to read:
 2440 220.197 1031 exchange tax credit.—
 2441 (1) As used in this section, the term "NAICS" means those
 2442 classifications contained in the North American Industry
 2443 Classification System, as published in 2007 by the Office of
 2444 Management and Budget, Executive Office of the President.
 2445 (2) A taxpayer is eligible for a \$2 million credit against
 2446 the tax imposed by this chapter for its 2018 taxable year if:
 2447 (a)1. The taxpayer is classified in the NAICS industry
 2448 code 53211;

2449 2. The taxpayer deferred gains on the sale of personal
 2450 property assets for federal income purposes under s. 1031 of the
 2451 Internal Revenue Code during its taxable year beginning on or
 2452 after August 1, 2016, and before August 1, 2017; and

2453 3. The taxpayer's final tax liability for its taxable year
 2454 beginning on or after August 1, 2017, and before August 1, 2018,
 2455 before application of the credit authorized by this section, is
 2456 greater than \$15 million and is at least 700 percent greater
 2457 than its final tax liability for its taxable year beginning on
 2458 or after August 1, 2016, and before August 1, 2017; or

2459 (b)1. The taxpayer is classified under NAICS industry code
 2460 522220 or 532112;

2461 2. The taxpayer deferred gains on the sale of personal
 2462 property assets for federal income purposes under s. 1031 of the
 2463 Internal Revenue Code during its taxable year beginning on or
 2464 after August 1, 2016, and before August 1, 2017; and

2465 3. The taxpayer's final tax liability for its taxable year
 2466 beginning on or after August 1, 2017, and before August 1, 2018,
 2467 before application of the credit authorized by this section, was
 2468 greater than \$15 million and was at least \$15 million greater
 2469 than its final tax liability for its taxable year beginning on
 2470 or after August 1, 2016, and before August 1, 2017.

2471 (3) This section operates retroactively to January 1,
 2472 2018.

2473 Section 41. Paragraph (e) of subsection (2) of section

2474 288.0001, Florida Statutes, is amended to read:

2475 288.0001 Economic Development Programs Evaluation.—The
 2476 Office of Economic and Demographic Research and the Office of
 2477 Program Policy Analysis and Government Accountability (OPPAGA)
 2478 shall develop and present to the Governor, the President of the
 2479 Senate, the Speaker of the House of Representatives, and the
 2480 chairs of the legislative appropriations committees the Economic
 2481 Development Programs Evaluation.

2482 (2) The Office of Economic and Demographic Research and
 2483 OPPAGA shall provide a detailed analysis of economic development
 2484 programs as provided in the following schedule:

2485 ~~(e) Beginning January 1, 2018, and every 3 years~~
 2486 ~~thereafter, an analysis of the Sports Development Program~~
 2487 ~~established under s. 288.11625.~~

2488 Section 42. Section 288.11625, Florida Statutes, is
 2489 repealed.

2490 Section 43. Subsection (4) of section 376.30781, Florida
 2491 Statutes, is amended to read:

2492 376.30781 Tax credits for rehabilitation of drycleaning-
 2493 solvent-contaminated sites and brownfield sites in designated
 2494 brownfield areas; application process; rulemaking authority;
 2495 revocation authority.—

2496 (4) The Department of Environmental Protection is
 2497 responsible for allocating the tax credits provided for in s.
 2498 220.1845, which may not exceed a total of \$18.2 ~~\$18.5~~ million in

CS/HB 7097, Engrossed 1

2020

2499 tax credits in fiscal year 2020-2021 ~~2018-2019~~ and \$10 million
2500 in tax credits each fiscal year thereafter.

2501 Section 44. Subsection (1) of section 413.4021, Florida
2502 Statutes, is amended to read:

2503 413.4021 Program participant selection; tax collection
2504 enforcement diversion program.—The Department of Revenue, in
2505 coordination with the Florida Association of Centers for
2506 Independent Living and the Florida Prosecuting Attorneys
2507 Association, shall select judicial circuits in which to operate
2508 the program. The association and the state attorneys' offices
2509 shall develop and implement a tax collection enforcement
2510 diversion program, which shall collect revenue due from persons
2511 who have not remitted their collected sales tax. The criteria
2512 for referral to the tax collection enforcement diversion program
2513 shall be determined cooperatively between the state attorneys'
2514 offices and the Department of Revenue.

2515 (1) Notwithstanding s. 212.20, 75 ~~50~~ percent of the
2516 revenues collected from the tax collection enforcement diversion
2517 program shall be deposited into the special reserve account of
2518 the Florida Association of Centers for Independent Living, to be
2519 used to administer the James Patrick Memorial Work Incentive
2520 Personal Attendant Services and Employment Assistance Program
2521 and to contract with the state attorneys participating in the
2522 tax collection enforcement diversion program in an amount of not
2523 more than \$75,000 for each state attorney.

Page 101 of 137

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hb7097-02-e1

CS/HB 7097, Engrossed 1

2020

2524 Section 45. Subsections (1), (2), and (5) of section
2525 443.163, Florida Statutes, are amended to read:

2526 443.163 Electronic reporting and remitting of
2527 contributions and reimbursements.—

2528 (1) An employer may file any report and remit any
2529 contributions or reimbursements required under this chapter by
2530 electronic means. The Department of Economic Opportunity or the
2531 state agency providing reemployment assistance tax collection
2532 services shall adopt rules prescribing the format and
2533 instructions necessary for electronically filing reports and
2534 remitting contributions and reimbursements to ensure a full
2535 collection of contributions and reimbursements due. The
2536 acceptable method of transfer, the method, form, and content of
2537 the electronic means, and the method, if any, by which the
2538 employer will be provided with an acknowledgment shall be
2539 prescribed by the department or its tax collection service
2540 provider. However, any employer who employed 10 or more
2541 employees in any quarter during the preceding state fiscal year
2542 must file the Employers Quarterly Reports, including any
2543 corrections, for the current calendar year and remit the
2544 contributions and reimbursements due by electronic means
2545 approved by the tax collection service provider. ~~A person who~~
2546 ~~prepared and reported for 100 or more employers in any quarter~~
2547 ~~during the preceding state fiscal year must file the Employers~~
2548 ~~Quarterly Reports for each calendar quarter in the current~~

Page 102 of 137

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hb7097-02-e1

2549 ~~calendar year, beginning with reports due for the second~~
 2550 ~~calendar quarter of 2003, by electronic means approved by the~~
 2551 ~~tax collection service provider.~~

2552 (2)(a) An employer who is required by law to file an
 2553 Employers Quarterly Report, including any corrections, by
 2554 approved electronic means, but who files the report either
 2555 directly or through an agent by a means other than approved
 2556 electronic means, is liable for a penalty of \$25 ~~\$50~~ for that
 2557 report and \$1 for each employee, not to exceed \$300. This
 2558 penalty is in addition to any other penalty provided by this
 2559 chapter. However, the penalty does not apply if the tax
 2560 collection service provider waives the electronic filing
 2561 requirement in advance. An employer who fails to remit
 2562 contributions or reimbursements either directly or through an
 2563 agent by approved electronic means as required by law is liable
 2564 for a penalty of \$25 ~~\$50~~ for each remittance submitted by a
 2565 means other than approved electronic means. This penalty is in
 2566 addition to any other penalty provided by this chapter.

2567 ~~(b) A person who prepared and reported for 100 or more~~
 2568 ~~employers in any quarter during the preceding state fiscal year,~~
 2569 ~~but who fails to file an Employers Quarterly Report for each~~
 2570 ~~calendar quarter in the current calendar year by approved~~
 2571 ~~electronic means, is liable for a penalty of \$50 for that report~~
 2572 ~~and \$1 for each employee. This penalty is in addition to any~~
 2573 ~~other penalty provided by this chapter. However, the penalty~~

2574 ~~does not apply if the tax collection service provider waives the~~
 2575 ~~electronic filing requirement in advance.~~

2576 (5) The tax collection service provider may waive the
 2577 penalty imposed by this section if a ~~written~~ request for a
 2578 waiver ~~is filed which~~ establishes that imposition would be
 2579 inequitable. Examples of inequity include, but are not limited
 2580 to, situations where the failure to electronically file was
 2581 caused by one of the following factors:

2582 (a) Death or serious illness of the person responsible for
 2583 the preparation and filing of the report.

2584 (b) Destruction of the business records by fire or other
 2585 casualty.

2586 (c) Unscheduled and unavoidable computer downtime.

2587 Section 46. Subsections (1) and (3) of section 626.932,
 2588 Florida Statutes, are amended to read:

2589 626.932 Surplus lines tax.—

2590 (1) The premiums charged for surplus lines coverages are
 2591 subject to a premium receipts tax of 4.94 ~~5~~ percent of all gross
 2592 premiums charged for such insurance. The surplus lines agent
 2593 shall collect from the insured the amount of the tax at the time
 2594 of the delivery of the cover note, certificate of insurance,
 2595 policy, or other initial confirmation of insurance, in addition
 2596 to the full amount of the gross premium charged by the insurer
 2597 for the insurance. The surplus lines agent is prohibited from
 2598 absorbing such tax or, as an inducement for insurance or for any

2599 other reason, rebating all or any part of such tax or of his or
2600 her commission.

2601 (3) If a surplus lines policy covers risks or exposures
2602 only partially in this state and the state is the home state as
2603 defined in the federal Nonadmitted and Reinsurance Reform Act of
2604 2010 (NRRRA), the tax payable shall be computed on the gross
2605 premium. The surplus lines policy shall be taxed in accordance
2606 with subsection (1) and shall report the percentage of risk that
2607 is located in the state to the Florida Surplus Lines Service
2608 Office in the manner and form directed by the office ~~The tax~~
2609 ~~must not exceed the tax rate where the risk or exposure is~~
2610 ~~located.~~

2611 Section 47. Subsection (3) of section 718.111, Florida
2612 Statutes, is amended to read:

2613 (3) POWER TO MANAGE CONDOMINIUM PROPERTY AND TO CONTRACT,
2614 SUE, AND BE SUED; CONFLICT OF INTEREST.—

2615 (a) The association may contract, sue, or be sued with
2616 respect to the exercise or nonexercise of its powers. For these
2617 purposes, the powers of the association include, but are not
2618 limited to, the maintenance, management, and operation of the
2619 condominium property.

2620 (b) After control of the association is obtained by unit
2621 owners other than the developer, the association may:

2622 1. Institute, maintain, settle, or appeal actions or
2623 hearings in its name on behalf of all unit owners concerning

2624 matters of common interest to most or all unit owners,
2625 including, but not limited to, the common elements; the roof and
2626 structural components of a building or other improvements;
2627 mechanical, electrical, and plumbing elements serving an
2628 improvement or a building; representations of the developer
2629 pertaining to any existing or proposed commonly used facilities;

2630 2. Protest and protesting ad valorem taxes on commonly
2631 used facilities and on units; ~~and may~~

2632 3. Defend actions pertaining to ad valorem taxation of
2633 commonly used facilities or units or related to ~~an~~ eminent
2634 domain; or

2635 4. Bring inverse condemnation actions.

2636 (c) If the association has the authority to maintain a
2637 class action, the association may be joined in an action as
2638 representative of that class with reference to litigation and
2639 disputes involving the matters for which the association could
2640 bring a class action.

2641 (d) The association, in its own name or on behalf of some
2642 or all unit owners, may institute, file, protest, maintain, or
2643 defend any administrative challenge, lawsuit, appeal, or other
2644 challenge to ad valorem taxes assessed on units for commonly
2645 used facilities or common elements. The affected association
2646 members are not necessary or indispensable parties to such
2647 actions. This paragraph is intended to clarify existing law and
2648 applies to cases pending on July 1, 2020.

2649 (e) Nothing herein limits any statutory or common-law
 2650 right of any individual unit owner or class of unit owners to
 2651 bring any action without participation by the association which
 2652 may otherwise be available.
 2653 (f) An association may not hire an attorney who represents
 2654 the management company of the association.
 2655 Section 48. Clothing, school supplies, personal computers,
 2656 and personal computer-related accessories; sales tax holiday.—
 2657 (1) The tax levied under chapter 212, Florida Statutes,
 2658 may not be collected during the period from August 7, 2020,
 2659 through August 9, 2020, on the retail sale of:
 2660 (a) Clothing, wallets, or bags, including handbags,
 2661 backpacks, fanny packs, and diaper bags, but excluding
 2662 briefcases, suitcases, and other garment bags, having a sales
 2663 price of \$60 or less per item. As used in this paragraph, the
 2664 term "clothing" means:
 2665 1. Any article of wearing apparel intended to be worn on
 2666 or about the human body, excluding watches, watchbands, jewelry,
 2667 umbrellas, and handkerchiefs; and
 2668 2. All footwear, excluding skis, swim fins, roller blades,
 2669 and skates.
 2670 (b) School supplies having a sales price of \$15 or less
 2671 per item. As used in this paragraph, the term "school supplies"
 2672 means pens, pencils, erasers, crayons, notebooks, notebook
 2673 filler paper, legal pads, binders, lunch boxes, construction

2674 paper, markers, folders, poster board, composition books, poster
 2675 paper, scissors, cellophane tape, glue or paste, rulers,
 2676 computer disks, staplers and staples used to secure paper
 2677 products, protractors, compasses, and calculators.
 2678 (2) The tax levied under chapter 212, Florida Statutes,
 2679 may not be collected during the period from August 7, 2020,
 2680 through August 9, 2020, on the first \$1,000 of the sales price
 2681 of personal computers or personal computer-related accessories
 2682 purchased for noncommercial home or personal use. As used in
 2683 this subsection, the term:
 2684 (a) "Personal computers" includes electronic book readers,
 2685 laptops, desktops, handheld devices, tablets, or tower
 2686 computers. The term does not include cellular telephones, video
 2687 game consoles, digital media receivers, or devices that are not
 2688 primarily designed to process data.
 2689 (b) "Personal computer-related accessories" includes
 2690 keyboards, mice, personal digital assistants, monitors, other
 2691 peripheral devices, modems, routers, and nonrecreational
 2692 software, regardless of whether the accessories are used in
 2693 association with a personal computer base unit. The term does
 2694 not include furniture or systems, devices, software, or
 2695 peripherals that are designed or intended primarily for
 2696 recreational use. The term "monitor" does not include any device
 2697 that includes a television tuner.
 2698 (3) The tax exemptions provided in this section do not

2699 apply to sales within a theme park or entertainment complex as
 2700 defined in s. 509.013(9), Florida Statutes, within a public
 2701 lodging establishment as defined in s. 509.013(4), Florida
 2702 Statutes, or within an airport as defined in s. 330.27(2),
 2703 Florida Statutes.

2704 (4) The tax exemptions provided in this section may apply
 2705 at the option of a dealer if less than 5 percent of the dealer's
 2706 gross sales of tangible personal property in the prior calendar
 2707 year are comprised of items that would be exempt under this
 2708 section. If a qualifying dealer chooses not to participate in
 2709 the tax holiday, by August 1, 2020, the dealer must notify the
 2710 Department of Revenue in writing of its election to collect
 2711 sales tax during the holiday and must post a copy of that notice
 2712 in a conspicuous location at its place of business.

2713 (5) The Department of Revenue is authorized, and all
 2714 conditions are deemed met, to adopt emergency rules pursuant to
 2715 s. 120.54(4), Florida Statutes, for the purpose of implementing
 2716 this section. Notwithstanding any other provision of law,
 2717 emergency rules adopted pursuant to this subsection are
 2718 effective for 6 months after adoption and may be renewed during
 2719 the pendency of procedures to adopt permanent rules addressing
 2720 the subject of the emergency rules.

2721 (6) For the 2019-2020 fiscal year, the sum of \$241,000 in
 2722 nonrecurring funds is appropriated from the General Revenue Fund
 2723 to the Department of Revenue for the purpose of implementing

2724 this section. Funds remaining unexpended or unencumbered from
 2725 this appropriation as of June 30, 2020, shall revert and be
 2726 reappropriated for the same purpose in the 2020-2021 fiscal
 2727 year.

2728 (7) This section shall take effect upon this act becoming
 2729 a law.

2730 Section 49. Disaster preparedness supplies; sales tax
 2731 holiday.—

2732 (1) The tax levied under chapter 212, Florida Statutes,
 2733 may not be collected during the period from May 29, 2020,
 2734 through June 4, 2020, on the sale of:

2735 (a) A portable self-powered light source selling for \$20
 2736 or less.

2737 (b) A portable self-powered radio, two-way radio, or
 2738 weather-band radio selling for \$50 or less.

2739 (c) A tarpaulin or other flexible waterproof sheeting
 2740 selling for \$50 or less.

2741 (d) An item normally sold as, or generally advertised as,
 2742 a ground anchor system or tie-down kit selling for \$50 or less.

2743 (e) A gas or diesel fuel tank selling for \$25 or less.

2744 (f) A package of AA-cell, AAA-cell, C-cell, D-cell, 6-
 2745 volt, or 9-volt batteries, excluding automobile and boat
 2746 batteries, selling for \$30 or less.

2747 (g) A nonelectric food storage cooler selling for \$30 or
 2748 less.

2749 (h) A portable generator used to provide light or
 2750 communications or preserve food in the event of a power outage
 2751 selling for \$750 or less.
 2752 (i) Reusable ice selling for \$10 or less.
 2753 (2) The tax exemptions provided in this section do not
 2754 apply to sales within a theme park or entertainment complex as
 2755 defined in s. 509.013(9), Florida Statutes, within a public
 2756 lodging establishment as defined in s. 509.013(4), Florida
 2757 Statutes, or within an airport as defined in s. 330.27(2),
 2758 Florida Statutes.
 2759 (3) The Department of Revenue is authorized, and all
 2760 conditions are deemed met, to adopt emergency rules pursuant to
 2761 s. 120.54(4), Florida Statutes, to administer this section.
 2762 (4) For the 2019-2020 fiscal year, the sum of \$70,000 in
 2763 nonrecurring funds is appropriated from the General Revenue Fund
 2764 to the Department of Revenue for the purpose of implementing
 2765 this section.
 2766 (5) This section shall take effect upon this act becoming
 2767 a law.
 2768 Section 50. Section 211.0252, Florida Statutes, is created
 2769 to read:
 2770 211.0252 Credit for contributions to eligible charitable
 2771 organizations.—Beginning July 1, 2021, there is allowed a credit
 2772 of 100 percent of an eligible contribution made to an eligible
 2773 charitable organization under s. 402.62 against any tax due

2774 under s. 211.02 or s. 211.025. However, the combined credit
 2775 allowed under this section and s. 211.0251 may not exceed 50
 2776 percent of the tax due on the return on which the credit is
 2777 taken. If the combined credit allowed under this section and s.
 2778 211.0251 exceeds 50 percent of the tax due on the return, the
 2779 credit must first be taken under s. 211.0251. Any remaining
 2780 liability, up to 50 percent of the tax due, shall be taken under
 2781 this section. For purposes of the distributions of tax revenue
 2782 under s. 211.06, the department shall disregard any tax credits
 2783 allowed under this section to ensure that any reduction in tax
 2784 revenue received which is attributable to the tax credits
 2785 results only in a reduction in distributions to the General
 2786 Revenue Fund. The provisions of s. 402.62 apply to the credit
 2787 authorized by this section.
 2788 Section 51. Section 212.1833, Florida Statutes, is created
 2789 to read:
 2790 212.1833 Credit for contributions to eligible charitable
 2791 organizations.—Beginning July 1, 2021, there is allowed a credit
 2792 of 100 percent of an eligible contribution made to an eligible
 2793 charitable organization under s. 402.62 against any tax imposed
 2794 by the state and due under this chapter from a direct pay permit
 2795 holder as a result of the direct pay permit held pursuant to s.
 2796 212.183. For purposes of the dealer's credit granted for keeping
 2797 prescribed records, filing timely tax returns, and properly
 2798 accounting and remitting taxes under s. 212.12, the amount of

2799 tax due used to calculate the credit shall include any eligible
 2800 contribution made to an eligible charitable organization from a
 2801 direct pay permit holder. For purposes of the distributions of
 2802 tax revenue under s. 212.20, the department shall disregard any
 2803 tax credits allowed under this section to ensure that any
 2804 reduction in tax revenue received that is attributable to the
 2805 tax credits results only in a reduction in distributions to the
 2806 General Revenue Fund. The provisions of s. 402.62 apply to the
 2807 credit authorized by this section. A dealer who claims a tax
 2808 credit under this section must file his or her tax returns and
 2809 pay his or her taxes by electronic means under s. 213.755.

2810 Section 52. Subsection (8) of section 220.02, Florida
 2811 Statutes, is amended to read:

2812 220.02 Legislative intent.—

2813 (8) It is the intent of the Legislature that credits
 2814 against either the corporate income tax or the franchise tax be
 2815 applied in the following order: those enumerated in s. 631.828,
 2816 those enumerated in s. 220.191, those enumerated in s. 220.181,
 2817 those enumerated in s. 220.183, those enumerated in s. 220.182,
 2818 those enumerated in s. 220.1895, those enumerated in s. 220.195,
 2819 those enumerated in s. 220.184, those enumerated in s. 220.186,
 2820 those enumerated in s. 220.1845, those enumerated in s. 220.19,
 2821 those enumerated in s. 220.185, those enumerated in s. 220.1875,
 2822 those enumerated in s. 220.1876, those enumerated in s. 220.192,
 2823 those enumerated in s. 220.193, those enumerated in s. 288.9916,

2824 those enumerated in s. 220.1899, those enumerated in s. 220.194,
 2825 and those enumerated in s. 220.196.

2826 Section 53. Paragraph (a) of subsection (1) of section
 2827 220.13, Florida Statutes, is amended to read:

2828 220.13 "Adjusted federal income" defined.—

2829 (1) The term "adjusted federal income" means an amount
 2830 equal to the taxpayer's taxable income as defined in subsection
 2831 (2), or such taxable income of more than one taxpayer as
 2832 provided in s. 220.131, for the taxable year, adjusted as
 2833 follows:

2834 (a) Additions.—There shall be added to such taxable
 2835 income:

2836 1.a. The amount of any tax upon or measured by income,
 2837 excluding taxes based on gross receipts or revenues, paid or
 2838 accrued as a liability to the District of Columbia or any state
 2839 of the United States which is deductible from gross income in
 2840 the computation of taxable income for the taxable year.

2841 b. Notwithstanding sub-subparagraph a., if a credit taken
 2842 under s. 220.1875 or s. 220.1876 is added to taxable income in a
 2843 previous taxable year under subparagraph 11. and is taken as a
 2844 deduction for federal tax purposes in the current taxable year,
 2845 the amount of the deduction allowed shall not be added to
 2846 taxable income in the current year. The exception in this sub-
 2847 subparagraph is intended to ensure that the credit under s.
 2848 220.1875 or s. 220.1876 is added in the applicable taxable year

2849 and does not result in a duplicate addition in a subsequent
 2850 year.

2851 2. The amount of interest which is excluded from taxable
 2852 income under s. 103(a) of the Internal Revenue Code or any other
 2853 federal law, less the associated expenses disallowed in the
 2854 computation of taxable income under s. 265 of the Internal
 2855 Revenue Code or any other law, excluding 60 percent of any
 2856 amounts included in alternative minimum taxable income, as
 2857 defined in s. 55(b)(2) of the Internal Revenue Code, if the
 2858 taxpayer pays tax under s. 220.11(3).

2859 3. In the case of a regulated investment company or real
 2860 estate investment trust, an amount equal to the excess of the
 2861 net long-term capital gain for the taxable year over the amount
 2862 of the capital gain dividends attributable to the taxable year.

2863 4. That portion of the wages or salaries paid or incurred
 2864 for the taxable year which is equal to the amount of the credit
 2865 allowable for the taxable year under s. 220.181. This
 2866 subparagraph shall expire on the date specified in s. 290.016
 2867 for the expiration of the Florida Enterprise Zone Act.

2868 5. That portion of the ad valorem school taxes paid or
 2869 incurred for the taxable year which is equal to the amount of
 2870 the credit allowable for the taxable year under s. 220.182. This
 2871 subparagraph shall expire on the date specified in s. 290.016
 2872 for the expiration of the Florida Enterprise Zone Act.

2873 6. The amount taken as a credit under s. 220.195 which is

2874 deductible from gross income in the computation of taxable
 2875 income for the taxable year.

2876 7. That portion of assessments to fund a guaranty
 2877 association incurred for the taxable year which is equal to the
 2878 amount of the credit allowable for the taxable year.

2879 8. In the case of a nonprofit corporation which holds a
 2880 pari-mutuel permit and which is exempt from federal income tax
 2881 as a farmers' cooperative, an amount equal to the excess of the
 2882 gross income attributable to the pari-mutuel operations over the
 2883 attributable expenses for the taxable year.

2884 9. The amount taken as a credit for the taxable year under
 2885 s. 220.1895.

2886 10. Up to nine percent of the eligible basis of any
 2887 designated project which is equal to the credit allowable for
 2888 the taxable year under s. 220.185.

2889 11. Any ~~The~~ amount taken as a credit for the taxable year
 2890 under s. 220.1875 or s. 220.1876. The addition in this
 2891 subparagraph is intended to ensure that the same amount is not
 2892 allowed for the tax purposes of this state as both a deduction
 2893 from income and a credit against the tax. This addition is not
 2894 intended to result in adding the same expense back to income
 2895 more than once.

2896 12. The amount taken as a credit for the taxable year
 2897 under s. 220.192.

2898 13. The amount taken as a credit for the taxable year

2899 under s. 220.193.
 2900 14. Any portion of a qualified investment, as defined in
 2901 s. 288.9913, which is claimed as a deduction by the taxpayer and
 2902 taken as a credit against income tax pursuant to s. 288.9916.
 2903 15. The costs to acquire a tax credit pursuant to s.
 2904 288.1254(5) that are deducted from or otherwise reduce federal
 2905 taxable income for the taxable year.
 2906 16. The amount taken as a credit for the taxable year
 2907 pursuant to s. 220.194.
 2908 17. The amount taken as a credit for the taxable year
 2909 under s. 220.196. The addition in this subparagraph is intended
 2910 to ensure that the same amount is not allowed for the tax
 2911 purposes of this state as both a deduction from income and a
 2912 credit against the tax. The addition is not intended to result
 2913 in adding the same expense back to income more than once.
 2914 Section 54. Subsection (2) of section 220.186, Florida
 2915 Statutes, is amended to read:
 2916 220.186 Credit for Florida alternative minimum tax.—
 2917 (2) The credit pursuant to this section shall be the
 2918 amount of the excess, if any, of the tax paid based upon taxable
 2919 income determined pursuant to s. 220.13(2)(k) over the amount of
 2920 tax which would have been due based upon taxable income without
 2921 application of s. 220.13(2)(k), before application of this
 2922 credit without application of any credit under s. 220.1875 or s.
 2923 220.1876.

2924 Section 55. Section 220.1876, Florida Statutes, is created
 2925 to read:
 2926 220.1876 Credit for contributions to eligible charitable
 2927 organizations.—
 2928 (1) Beginning January 1, 2021, there is allowed a credit
 2929 of 100 percent of an eligible contribution made to an eligible
 2930 charitable organization under s. 402.62 against any tax due for
 2931 a taxable year under this chapter after the application of any
 2932 other allowable credits by the taxpayer. An eligible
 2933 contribution must be made to an eligible charitable organization
 2934 on or before the date the taxpayer is required to file a return
 2935 pursuant to s. 220.222. The credit granted by this section shall
 2936 be reduced by the difference between the amount of federal
 2937 corporate income tax taking into account the credit granted by
 2938 this section and the amount of federal corporate income tax
 2939 without application of the credit granted by this section.
 2940 (2) A taxpayer who files a Florida consolidated return as
 2941 a member of an affiliated group pursuant to s. 220.131(1) may be
 2942 allowed the credit on a consolidated return basis; however, the
 2943 total credit taken by the affiliated group is subject to the
 2944 limitation established under subsection (1).
 2945 (3) The provisions of s. 402.62 apply to the credit
 2946 authorized by this section.
 2947 (4) If a taxpayer applies and is approved for a credit
 2948 under s. 402.62 after timely requesting an extension to file

2949 under s. 220.222(2):
 2950 (a) The credit does not reduce the amount of tax due for
 2951 purposes of the department's determination as to whether the
 2952 taxpayer was in compliance with the requirement to pay tentative
 2953 taxes under ss. 220.222 and 220.32.
 2954 (b) The taxpayer's noncompliance with the requirement to
 2955 pay tentative taxes shall result in the revocation and
 2956 rescindment of any such credit.
 2957 (c) The taxpayer shall be assessed for any taxes,
 2958 penalties, or interest due from the taxpayer's noncompliance
 2959 with the requirement to pay tentative taxes.
 2960 Section 56. Section 402.62, Florida Statutes, is created
 2961 to read:
 2962 402.62 Children's Promise Tax Credit.—
 2963 (1) DEFINITIONS.—As used in this section, the term:
 2964 (a) "Annual tax credit amount" means, for any state fiscal
 2965 year, the sum of the amount of tax credits approved under
 2966 paragraph (5) (b), including tax credits to be taken under s.
 2967 211.0252, s. 212.1833, s. 220.1876, s. 561.1212, or s.
 2968 624.51056, which are approved for taxpayers whose taxable years
 2969 begin on or after January 1 of the calendar year preceding the
 2970 start of the applicable state fiscal year.
 2971 (b) "Division" means the Division of Alcoholic Beverages
 2972 and Tobacco of the Department of Business and Professional
 2973 Regulation.

2974 (c) "Eligible charitable organization" means an
 2975 organization designated by the department to be eligible to
 2976 receive funding under this section.
 2977 (d) "Eligible contribution" means a monetary contribution
 2978 from a taxpayer, subject to the restrictions provided in this
 2979 section, to an eligible charitable organization. The taxpayer
 2980 making the contribution may not designate a specific child
 2981 assisted by the eligible charitable organization as the
 2982 beneficiary of the contribution.
 2983 (e) "Tax credit cap amount" means the maximum annual tax
 2984 credit amount that the Department of Revenue may approve for a
 2985 state fiscal year.
 2986 (2) CHILDREN'S PROMISE TAX CREDITS; ELIGIBILITY.—
 2987 (a) The department shall designate as an eligible
 2988 charitable organization an organization that:
 2989 1. Is exempt from federal income taxation under s.
 2990 501(c)(3) of the Internal Revenue Code.
 2991 2. Is a Florida entity formed under chapter 605, chapter
 2992 607, or chapter 617 and whose principal office is located in the
 2993 state.
 2994 3. Provides services to:
 2995 a. Prevent child abuse, neglect, abandonment, or
 2996 exploitation;
 2997 b. Enhance the safety, permanency, or well-being of
 2998 children with child welfare involvement;

2999 c. Assist families with children who have a chronic
 3000 illness or physical, intellectual, developmental, or emotional
 3001 disability; or
 3002 d. Provide workforce development services to families of
 3003 children eligible for a federal free or reduced-price meals
 3004 program.
 3005 4. Has a contract or written referral agreement with, or
 3006 reference from, the department, a community-based care lead
 3007 agency as defined in s. 409.986, a managing entity as defined in
 3008 s. 394.9082, or the Agency for Persons with Disabilities, for
 3009 services specified in subparagraph 3.
 3010 5. Provides to the department accurate information
 3011 including, at a minimum, a description of the services provided
 3012 by the organization that are eligible for funding under this
 3013 section; the number of individuals served through those services
 3014 during the last calendar year in total and the number served
 3015 during the last calendar year using funding under this section;
 3016 basic financial information regarding the organization and
 3017 services eligible for funding under this section; outcomes for
 3018 such services; and contact information for the organization.
 3019 6. Annually submits a statement signed by a current
 3020 officer of the organization, under penalty of perjury, that the
 3021 organization meets all criteria to qualify as an eligible
 3022 charitable organization, has fulfilled responsibilities under
 3023 this section for the previous fiscal year if the organization

3024 received any funding through this credit during the previous
 3025 year, and intends to fulfill its responsibilities during the
 3026 upcoming year.
 3027 7. Provides any documentation requested by the department
 3028 to verify eligibility as an eligible charitable organization or
 3029 compliance with this section.
 3030 (b) The department may not designate as an eligible
 3031 charitable organization an organization that:
 3032 1. Provides abortions, pays for or provides coverage for
 3033 abortions, or financially supports any other entity that
 3034 provides, pays for, or provides coverage for abortions; or
 3035 2. Has received more than 50 percent of its total annual
 3036 revenue from the department or the Agency for Persons with
 3037 Disabilities, either directly or via a contractor of the
 3038 department or agency, in the prior fiscal year.
 3039 (3) RESPONSIBILITIES OF ELIGIBLE CHARITABLE
 3040 ORGANIZATIONS.—An eligible charitable organization that receives
 3041 a contribution under this section must:
 3042 (a) Conduct background screenings on all volunteers and
 3043 staff working directly with children in any program funded under
 3044 this section. The background screening shall use level 2
 3045 screening standards pursuant to s. 435.04. The department shall
 3046 specify requirements for background screening in rule.
 3047 (b) Expend 100 percent of any contributions received under
 3048 this section for direct services to state residents for the

3049 purposes specified in subparagraph (2)(a)3.
 3050 (c) Annually submit to the department:
 3051 1. An audit of the eligible charitable organization
 3052 conducted by an independent certified public accountant in
 3053 accordance with auditing standards generally accepted in the
 3054 United States, government auditing standards, and rules adopted
 3055 by the Auditor General. The audit report must include a report
 3056 on financial statements presented in accordance with generally
 3057 accepted accounting principles. The audit report must be
 3058 provided to the department within 180 days after completion of
 3059 the eligible charitable organization's fiscal year.
 3060 2. A copy of the eligible charitable organization's most
 3061 recent federal Internal Revenue Service Return of Organization
 3062 Exempt from Income Tax form (Form 990).
 3063 (d) Notify the department within 5 business days after the
 3064 eligible charitable organization ceases to meet eligibility
 3065 requirements or fails to fulfill its responsibilities under this
 3066 section.
 3067 (e) Upon receipt of a contribution, the eligible
 3068 charitable organization shall provide the taxpayer that made the
 3069 contribution with a certificate of contribution. A certificate
 3070 of contribution must include the taxpayer's name and, if
 3071 available, federal employer identification number, the amount
 3072 contributed, the date of contribution, and the name of the
 3073 eligible charitable organization.

3074 (4) RESPONSIBILITIES OF THE DEPARTMENT.—The department
 3075 shall:
 3076 (a) Annually redesignate eligible charitable organizations
 3077 that have complied with all requirements of this section.
 3078 (b) Remove the designation of organizations that fail to
 3079 meet all requirements of this section. An organization that has
 3080 had its designation removed by the department may reapply for
 3081 designation as an eligible charitable organization, and the
 3082 department shall redesignate such organization if it meets the
 3083 requirements of this section and demonstrates through its
 3084 application that all factors leading to its previous failure to
 3085 meet requirements have been sufficiently addressed.
 3086 (c) Publish information about the tax credit program and
 3087 eligible charitable organizations on a department website. The
 3088 website shall, at a minimum, provide:
 3089 1. The requirements and process for becoming designated or
 3090 redesignated as an eligible charitable organization.
 3091 2. A list of the eligible charitable organizations that
 3092 are currently designated by the department and the information
 3093 provided under subparagraph (2)(a)5. regarding each eligible
 3094 charitable organization.
 3095 3. The process for a taxpayer to select an eligible
 3096 charitable organization as the recipient of funding through a
 3097 tax credit.
 3098 (d) Compel the return of funds that are provided to an

3099 eligible charitable organization that fails to comply with the
 3100 requirements of this section. Eligible charitable organizations
 3101 that are subject to return of funds are ineligible to receive
 3102 funding under this section for a period 10 years after final
 3103 agency action to compel the return of funding.

3104 (5) CHILDREN'S PROMISE TAX CREDITS; APPLICATIONS,
 3105 TRANSFERS, AND LIMITATIONS.—

3106 (a) The tax credit cap amount is \$5 million in each state
 3107 fiscal year.

3108 (b) Beginning October 1, 2020, a taxpayer may submit an
 3109 application to the Department of Revenue for a tax credit or
 3110 credits to be taken under one or more of s. 211.0252, s.
 3111 212.1833, s. 220.1876, s. 561.1212, or s. 624.51056.

3112 1. The taxpayer shall specify in the application each tax
 3113 for which the taxpayer requests a credit and the applicable
 3114 taxable year for a credit under s. 220.1876 or s. 624.51056 or
 3115 the applicable state fiscal year for a credit under s. 211.0252,
 3116 s. 212.1833, or s. 561.1212. For purposes of s. 220.1876, a
 3117 taxpayer may apply for a credit to be used for a prior taxable
 3118 year before the date the taxpayer is required to file a return
 3119 for that year pursuant to s. 220.222. For purposes of s.
 3120 624.51056, a taxpayer may apply for a credit to be used for a
 3121 prior taxable year before the date the taxpayer is required to
 3122 file a return for that prior taxable year pursuant to ss.
 3123 624.509 and 624.5092. The application must specify the eligible

3124 charitable organization to which the proposed contribution will
 3125 be made. The Department of Revenue shall approve tax credits on
 3126 a first-come, first-served basis and must obtain the division's
 3127 approval before approving a tax credit under s. 561.1212.

3128 2. Within 10 days after approving or denying an
 3129 application, the Department of Revenue shall provide a copy of
 3130 its approval or denial letter to the eligible charitable
 3131 organization specified by the taxpayer in the application.

3132 (c) If a tax credit approved under paragraph (b) is not
 3133 fully used within the specified state fiscal year for credits
 3134 under s. 211.0252, s. 212.1833, or s. 561.1212 or against taxes
 3135 due for the specified taxable year for credits under s. 220.1876
 3136 or s. 624.51056 because of insufficient tax liability on the
 3137 part of the taxpayer, the unused amount shall be carried forward
 3138 for a period not to exceed 10 years. For purposes of s.
 3139 220.1876, a credit carried forward may be used in a subsequent
 3140 year after applying the other credits and unused carryovers in
 3141 the order provided in s. 220.02(8).

3142 (d) A taxpayer may not convey, transfer, or assign an
 3143 approved tax credit or a carryforward tax credit to another
 3144 entity unless all of the assets of the taxpayer are conveyed,
 3145 assigned, or transferred in the same transaction. However, a tax
 3146 credit under s. 211.0252, s. 212.1833, s. 220.1876, s. 561.1212,
 3147 or s. 624.51056 may be conveyed, transferred, or assigned
 3148 between members of an affiliated group of corporations if the

3149 type of tax credit under s. 211.0252, s. 212.1833, s. 220.1876,
 3150 s. 561.1212, or s. 624.51056 remains the same. A taxpayer shall
 3151 notify the Department of Revenue of its intent to convey,
 3152 transfer, or assign a tax credit to another member within an
 3153 affiliated group of corporations. The amount conveyed,
 3154 transferred, or assigned is available to another member of the
 3155 affiliated group of corporations upon approval by the Department
 3156 of Revenue. The Department of Revenue shall obtain the
 3157 division's approval before approving a conveyance, transfer, or
 3158 assignment of a tax credit under s. 561.1212.

3159 (e) Within any state fiscal year, a taxpayer may rescind
 3160 all or part of a tax credit approved under paragraph (b). The
 3161 amount rescinded shall become available for that state fiscal
 3162 year to another eligible taxpayer as approved by the Department
 3163 of Revenue if the taxpayer receives notice from the Department
 3164 of Revenue that the rescindment has been accepted by the
 3165 Department of Revenue. The Department of Revenue must obtain the
 3166 division's approval before accepting the rescindment of a tax
 3167 credit under s. 561.1212. Any amount rescinded under this
 3168 paragraph shall become available to an eligible taxpayer on a
 3169 first-come, first-served basis based on tax credit applications
 3170 received after the date the rescindment is accepted by the
 3171 Department of Revenue.

3172 (f) Within 10 days after approving or denying the
 3173 conveyance, transfer, or assignment of a tax credit under

3174 paragraph (d), or the rescindment of a tax credit under
 3175 paragraph (e), the Department of Revenue shall provide a copy of
 3176 its approval or denial letter to the eligible charitable
 3177 organization specified by the taxpayer. The Department of
 3178 Revenue shall also include the eligible charitable organization
 3179 specified by the taxpayer on all letters or correspondence of
 3180 acknowledgment for tax credits under s. 212.1833.

3181 (g) For purposes of calculating the underpayment of
 3182 estimated corporate income taxes under s. 220.34 and tax
 3183 installment payments for taxes on insurance premiums or
 3184 assessments under s. 624.5092, the final amount due is the
 3185 amount after credits earned under s. 220.1876 or s. 624.51056
 3186 for contributions to eligible charitable organizations are
 3187 deducted.

3188 1. For purposes of determining if a penalty or interest
 3189 under s. 220.34(2)(d)1. shall be imposed for underpayment of
 3190 estimated corporate income tax, a taxpayer may, after earning a
 3191 credit under s. 220.1876, reduce any estimated payment in that
 3192 taxable year by the amount of the credit.

3193 2. For purposes of determining if a penalty under s.
 3194 624.5092 shall be imposed, an insurer, after earning a credit
 3195 under s. 624.51056 for a taxable year, may reduce any
 3196 installment payment for such taxable year of 27 percent of the
 3197 amount of the net tax due as reported on the return for the
 3198 preceding year under s. 624.5092(2)(b) by the amount of the

3199 credit.
 3200 (6) PRESERVATION OF CREDIT.—If any provision or portion of
 3201 this section, s. 211.0252, s. 212.1833, s. 220.1876, s.
 3202 561.1212, or s. 624.51056 or the application thereof to any
 3203 person or circumstance is held unconstitutional by any court or
 3204 is otherwise declared invalid, the unconstitutionality or
 3205 invalidity shall not affect any credit earned under s. 211.0252,
 3206 s. 212.1833, s. 220.1876, s. 561.1212, or s. 624.51056 by any
 3207 taxpayer with respect to any contribution paid to an eligible
 3208 charitable organization before the date of a determination of
 3209 unconstitutionality or invalidity. The credit shall be allowed
 3210 at such time and in such a manner as if a determination of
 3211 unconstitutionality or invalidity had not been made, provided
 3212 that nothing in this subsection by itself or in combination with
 3213 any other provision of law shall result in the allowance of any
 3214 credit to any taxpayer in excess of one dollar of credit for
 3215 each dollar paid to an eligible charitable organization.
 3216 (7) ADMINISTRATION; RULES.—
 3217 (a) The Department of Revenue, the division, and the
 3218 department may develop a cooperative agreement to assist in the
 3219 administration of this section, as needed.
 3220 (b) The Department of Revenue may adopt rules necessary to
 3221 administer this section and ss. 211.0252, 212.1833, 220.1876,
 3222 561.1212, and 624.51056, including rules establishing
 3223 application forms, procedures governing the approval of tax

3224 credits and carryforward tax credits under subsection (5), and
 3225 procedures to be followed by taxpayers when claiming approved
 3226 tax credits on their returns.
 3227 (c) The division may adopt rules necessary to administer
 3228 its responsibilities under this section and s. 561.1212.
 3229 (d) The department may adopt rules necessary to administer
 3230 this section, including, but not limited to, rules establishing
 3231 application forms for organizations seeking designation as
 3232 eligible charitable organizations under this act.
 3233 (e) Notwithstanding any provision of s. 213.053 to the
 3234 contrary, sharing information with the division related to this
 3235 tax credit is considered the conduct of the Department of
 3236 Revenue's official duties as contemplated in s. 213.053(8)(c),
 3237 and the Department of Revenue and the division are specifically
 3238 authorized to share information as needed to administer this
 3239 program.
 3240 Section 57. Section 561.1212, Florida Statutes, is created
 3241 to read:
 3242 561.1212 Credit for contributions to eligible charitable
 3243 organizations.—Beginning January 1, 2021, there is allowed a
 3244 credit of 100 percent of an eligible contribution made to an
 3245 eligible charitable organization under s. 402.62 against any tax
 3246 due under s. 563.05, s. 564.06, or s. 565.12, except excise
 3247 taxes imposed on wine produced by manufacturers in this state
 3248 from products grown in this state. However, a credit allowed

3249 under this section may not exceed 90 percent of the tax due on
 3250 the return on which the credit is taken. For purposes of the
 3251 distributions of tax revenue under ss. 561.121 and 564.06(10),
 3252 the division shall disregard any tax credits allowed under this
 3253 section to ensure that any reduction in tax revenue received
 3254 that is attributable to the tax credits results only in a
 3255 reduction in distributions to the General Revenue Fund. The
 3256 provisions of s. 402.62 apply to the credit authorized by this
 3257 section.
 3258 Section 58. Section 624.51056, Florida Statutes, is
 3259 created to read:
 3260 624.51056 Credit for contributions to eligible charitable
 3261 organizations.-
 3262 (1) Beginning January 1, 2021, there is allowed a credit
 3263 of 100 percent of an eligible contribution made to an eligible
 3264 charitable organization under s. 402.62 against any tax due for
 3265 a taxable year under s. 624.509(1) after deducting from such tax
 3266 deductions for assessments made pursuant to s. 440.51; credits
 3267 for taxes paid under ss. 175.101 and 185.08; credits for income
 3268 taxes paid under chapter 220; and the credit allowed under s.
 3269 624.509(5), as such credit is limited by s. 624.509(6). An
 3270 eligible contribution must be made to an eligible charitable
 3271 organization on or before the date the taxpayer is required to
 3272 file a return pursuant to ss. 624.509 and 624.5092. An insurer
 3273 claiming a credit against premium tax liability under this

3274 section shall not be required to pay any additional retaliatory
 3275 tax levied under s. 624.5091 as a result of claiming such
 3276 credit. Section 624.5091 does not limit such credit in any
 3277 manner.
 3278 (2) Section 402.62 applies to the credit authorized by
 3279 this section.
 3280 Section 59. The Department of Revenue is authorized, and
 3281 all conditions are deemed met, to adopt emergency rules under s.
 3282 120.54(4), Florida Statutes, for the purpose of implementing
 3283 provisions related to the Children's Promise Tax Credit created
 3284 in this act. Notwithstanding any other provision of law,
 3285 emergency rules adopted under this section are effective for 6
 3286 months after adoption and may be renewed during the pendency of
 3287 procedures to adopt permanent rules addressing the subject of
 3288 the emergency rules.
 3289 Section 60. For the 2020-2021 fiscal year, the sum of
 3290 \$208,000 in nonrecurring funds is appropriated from the General
 3291 Revenue Fund to the Department of Revenue for the purpose of
 3292 implementing the provisions related to the Children's Promise
 3293 Tax Credit created in this act.
 3294 Section 61. The Florida Institute for Child Welfare shall
 3295 analyze the use of funding provided by the tax credit authorized
 3296 under s. 402.62 and submit a report to the Governor, the
 3297 President of the Senate, and the Speaker of the House of
 3298 Representatives by October 31, 2024. The report shall, at a

3299 minimum, include the total funding amount and categorize the
 3300 funding by type of program, describe the programs that were
 3301 funded, and assess the outcomes that were achieved using the
 3302 funding.

3303 Section 62. Subsections (4) and (8) of section 212.07,
 3304 Florida Statutes, are amended, and subsection (2) of that
 3305 section is republished, to read:

3306 212.07 Sales, storage, use tax; tax added to purchase
 3307 price; ~~dealer not to absorb~~, liability of purchasers who cannot
 3308 prove payment of the tax; penalties; general exemptions.-

3309 (2) A dealer shall, as far as practicable, add the amount
 3310 of the tax imposed under this chapter to the sale price, and the
 3311 amount of the tax shall be separately stated as Florida tax on
 3312 any charge ticket, sales slip, invoice, or other tangible
 3313 evidence of sale. Such tax shall constitute a part of such
 3314 price, charge, or proof of sale which shall be a debt from the
 3315 purchaser or consumer to the dealer, until paid, and shall be
 3316 recoverable at law in the same manner as other debts. Where it
 3317 is impracticable, due to the nature of the business practices
 3318 within an industry, to separately state Florida tax on any
 3319 charge ticket, sales slip, invoice, or other tangible evidence
 3320 of sale, the department may establish an effective tax rate for
 3321 such industry. The department may also amend this effective tax
 3322 rate as the industry's pricing or practices change. Except as
 3323 otherwise specifically provided, any dealer who neglects, fails,

3324 or refuses to collect the tax herein provided upon any, every,
 3325 and all retail sales made by the dealer or the dealer's agents
 3326 or employees of tangible personal property or services which are
 3327 subject to the tax imposed by this chapter shall be liable for
 3328 and pay the tax himself or herself.

3329 (4) (a) Except as provided in paragraph (b), a dealer
 3330 engaged in any business taxable under this chapter may not
 3331 advertise or hold out to the public, in any manner, directly or
 3332 indirectly, that he or she will pay ~~absorb~~ all or any part of
 3333 the tax, or that he or she will relieve the purchaser of the
 3334 payment of all or any part of the tax, or that the tax will not
 3335 be added to the selling price of the property or services sold
 3336 or released or, when added, that it or any part thereof will be
 3337 refunded either directly or indirectly by any method whatsoever.

3338 (b) Notwithstanding any provision of this chapter to the
 3339 contrary, a dealer may advertise or hold out to the public that
 3340 he or she will pay all or any part of the tax on behalf of the
 3341 purchaser, subject to both of the following conditions:

3342 1. The dealer must expressly state on any charge ticket,
 3343 sales slip, invoice, or other tangible evidence of sale given to
 3344 the purchaser that the dealer will pay to the state the tax
 3345 imposed by this chapter. The dealer may not indicate or imply
 3346 that the transaction is exempt or excluded from the tax imposed
 3347 by this chapter.

3348 2. A charge ticket, sales slip, invoice, or other tangible

3349 evidence of the sale given to the purchaser must separately
 3350 state the sale price and the amount of the tax in accordance
 3351 with subsection (2).

3352 (c) A person who violates this subsection commits
 3353 ~~provision with respect to advertising or refund is guilty of a~~
 3354 misdemeanor of the second degree, punishable as provided in s.
 3355 775.082 or s. 775.083. A second or subsequent offense
 3356 constitutes a misdemeanor of the first degree, punishable as
 3357 provided in s. 775.082 or s. 775.083.

3358 (8) Any person who has purchased at retail, used,
 3359 consumed, distributed, or stored for use or consumption in this
 3360 state tangible personal property, admissions, communication or
 3361 other services taxable under this chapter, or leased tangible
 3362 personal property, or who has leased, occupied, or used or was
 3363 entitled to use any real property, space or spaces in parking
 3364 lots or garages for motor vehicles, docking or storage space or
 3365 spaces for boats in boat docks or marinas, and cannot prove that
 3366 the tax levied by this chapter has been paid to his or her
 3367 vendor, lessor, or other person or was paid on behalf of the
 3368 purchaser by a dealer under subsection (4) is directly liable to
 3369 the state for any tax, interest, or penalty due on any such
 3370 taxable transactions.

3371 Section 63. Subsection (2) of section 212.15, Florida
 3372 Statutes, is amended to read:

3373 212.15 Taxes declared state funds; penalties for failure

3374 to remit taxes; due and delinquent dates; judicial review.-

3375 (2) Any person who, with intent to unlawfully deprive or
 3376 defraud the state of its moneys or the use or benefit thereof,
 3377 fails to remit taxes collected or paid on behalf of a purchaser
 3378 under this chapter commits theft of state funds, punishable as
 3379 follows:

3380 (a) If the total amount of stolen revenue is less than
 3381 \$1,000, the offense is a misdemeanor of the second degree,
 3382 punishable as provided in s. 775.082 or s. 775.083. Upon a
 3383 second conviction, the offender commits a misdemeanor of the
 3384 first degree, punishable as provided in s. 775.082 or s.
 3385 775.083. Upon a third or subsequent conviction, the offender
 3386 commits a felony of the third degree, punishable as provided in
 3387 s. 775.082, s. 775.083, or s. 775.084.

3388 (b) If the total amount of stolen revenue is \$1,000 or
 3389 more, but less than \$20,000, the offense is a felony of the
 3390 third degree, punishable as provided in s. 775.082, s. 775.083,
 3391 or s. 775.084.

3392 (c) If the total amount of stolen revenue is \$20,000 or
 3393 more, but less than \$100,000, the offense is a felony of the
 3394 second degree, punishable as provided in s. 775.082, s. 775.083,
 3395 or s. 775.084.

3396 (d) If the total amount of stolen revenue is \$100,000 or
 3397 more, the offense is a felony of the first degree, punishable as
 3398 provided in s. 775.082, s. 775.083, or s. 775.084.

3399 Section 64. For the 2020-2021 fiscal year, the sum of
 3400 \$72,500 in nonrecurring funds is appropriated from the General
 3401 Revenue Fund to the Department of Revenue to administer this
 3402 act.

3403 Section 65. The Division of Law Revision is directed to
 3404 replace the phrase "the effective date of this act" wherever it
 3405 occurs in this act with the date this act becomes a law.

3406 Section 66. (1) The Department of Revenue is authorized,
 3407 and all conditions are deemed met, to adopt emergency rules
 3408 pursuant to s. 120.54(4), Florida Statutes, for the purpose of
 3409 implementing the changes made by this act to ss. 206.05,
 3410 206.8741, 206.90, 212.05, 212.134, 212.181, 213.21, and
 3411 220.1105, Florida Statutes. Notwithstanding any other provision
 3412 of law, emergency rules adopted pursuant to this subsection are
 3413 effective for 6 months after adoption and may be renewed during
 3414 the pendency of procedures to adopt permanent rules addressing
 3415 the subject of the emergency rules.

3416 (2) This section shall take effect upon this act becoming
 3417 a law.

3418 Section 67. Except as otherwise expressly provided in this
 3419 act, and except for this section, which shall take effect upon
 3420 this act becoming a law, this act shall take effect July 1,
 3421 2020.



882296

LEGISLATIVE ACTION

Senate	.	House
Comm: FAV	.	
03/11/2020	.	
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	.	
	.	

The Committee on Appropriations (Stargel and Gainer) recommended the following:

Senate Amendment (with title amendment)

Delete everything after the enacting clause
and insert:

Section 1. Section 189.033, Florida Statutes, is amended to
read:

189.033 Independent special district services in
disproportionally affected county; rate reduction for providers
providing economic benefits.—If the governing body of an
independent special district that provides water, wastewater,



11 and sanitation services in a disproportionately affected county~~7~~
12 ~~as defined in s. 288.106(8)~~, determines that a new user or the
13 expansion of an existing user of one or more of its utility
14 systems will provide a significant benefit to the community in
15 terms of increased job opportunities, economies of scale, or
16 economic development in the area, the governing body may
17 authorize a reduction of its rates, fees, or charges for that
18 user for a specified period of time. A governing body that
19 exercises this power must do so by resolution that states the
20 anticipated economic benefit justifying the reduction as well as
21 the period of time that the reduction will remain in place. As
22 used in this section, the term "disproportionally affected
23 county" means Bay County, Escambia County, Franklin County, Gulf
24 County, Okaloosa County, Santa Rosa County, Walton County, or
25 Wakulla County.

26 Section 2. Paragraphs (c) and (d) of subsection (11) of
27 section 192.001, Florida Statutes, are amended to read:

28 192.001 Definitions.—All definitions set out in chapters 1
29 and 200 that are applicable to this chapter are included herein.
30 In addition, the following definitions shall apply in the
31 imposition of ad valorem taxes:

32 (11) "Personal property," for the purposes of ad valorem
33 taxation, shall be divided into four categories as follows:

34 (c)1. "Inventory" means only those chattels consisting of
35 items commonly referred to as goods, wares, and merchandise (as
36 well as inventory) which are held for sale or lease to customers
37 in the ordinary course of business. Supplies and raw materials
38 shall be considered to be inventory only to the extent that they
39 are acquired for sale or lease to customers in the ordinary



882296

40 course of business or will physically become a part of
41 merchandise intended for sale or lease to customers in the
42 ordinary course of business. Partially finished products which
43 when completed will be held for sale or lease to customers in
44 the ordinary course of business shall be deemed items of
45 inventory. All livestock shall be considered inventory. Items of
46 inventory held for lease to customers in the ordinary course of
47 business, rather than for sale, shall be deemed inventory only
48 prior to the initial lease of such items. For the purposes of
49 this section, fuels used in the production of electricity shall
50 be considered inventory.

51 2. "Inventory" also means construction and agricultural
52 equipment weighing 1,000 pounds or more that is returned to a
53 dealership under a rent-to-purchase option and held for sale to
54 customers in the ordinary course of business. This subparagraph
55 may not be considered in determining whether property that is
56 not construction and agricultural equipment weighing 1,000
57 pounds or more that is returned under a rent-to-purchase option
58 is inventory under subparagraph 1.

59 3. Notwithstanding any provision in this section to the
60 contrary, the term "inventory," for all levies other than school
61 district levies, also means construction equipment owned by a
62 heavy equipment rental dealer that is for sale or short-term
63 rental in the normal course of business on the annual assessment
64 date. For the purposes of this chapter and chapter 196, the term
65 "heavy equipment rental dealer" means a person or an entity
66 principally engaged in the business of short-term rental and
67 sale of equipment described under 532412 of the North American
68 Industry Classification System, including attachments for the



882296

69 equipment or other ancillary equipment. As used in this
70 subparagraph, the term "short-term rental" means the rental of a
71 dealer's heavy equipment rental property for less than 365 days
72 under an open-ended contract or under a contract with unlimited
73 terms. The prior short-term rental of any construction or
74 industrial equipment does not disqualify such property from
75 qualifying as inventory under this paragraph following the term
76 of such rental. The term "inventory" does not include heavy
77 equipment rented with an operator.

78 (d) "Tangible personal property" means all goods, chattels,
79 and other articles of value (but does not include the vehicular
80 items enumerated in s. 1(b), Art. VII of the State Constitution
81 and elsewhere defined) capable of manual possession and whose
82 chief value is intrinsic to the article itself. "Construction
83 work in progress" consists of those items of tangible personal
84 property commonly known as fixtures, machinery, and equipment
85 when in the process of being installed in new or expanded
86 improvements to real property and whose value is materially
87 enhanced upon connection or use with a preexisting, taxable,
88 operational system or facility. Construction work in progress
89 shall be deemed substantially completed when connected with the
90 preexisting, taxable, operational system or facility. For the
91 purposes of tangible personal property constructed or installed
92 by an electric utility, construction work in progress is not
93 deemed substantially completed unless all permits or approvals
94 required to generate electricity for sale, excluding test
95 generation, have been received or approved. Inventory and
96 household goods are expressly excluded from this definition.

97 Section 3. Section 193.019, Florida Statutes, is created to



882296

98 read:

99 193.019 Hospitals; community benefit reporting.-

100 (1) As used in this section, the term:

101 (a) "Department" means the Department of Revenue.

102 (b) "Hospital" has the same meaning as in s. 196.012(8).

103 (2) By April 1 of each year, a county property appraiser
104 shall calculate and submit to the department the valuation of
105 the property tax exemption for the prior tax year granted
106 pursuant to s. 196.196 or s. 196.197 for each property owned by
107 a hospital.

108 (3) A hospital shall submit to the department its Internal
109 Revenue Service Form 990, Schedule H, within 30 business days
110 after the filing of the form with the Internal Revenue Service.
111 The hospital shall also submit a document showing the
112 attribution of the net community benefit expense shown in Form
113 990 to each county where its property is located. A county may
114 attribute net community benefit expense to its property located
115 in a county based on services and activities provided in the
116 county to residents of the county.

117 (4) The department must determine whether the net community
118 benefit expense attributed to property located in a county
119 equals or exceeds the tax reduction resulting from the
120 exemptions described in subsection (2).

121 (5) If the department determines that the net community
122 benefit expense does not equal or exceed the value of the
123 exemption, it shall notify the respective property appraiser to
124 reduce the exemption proportionately so that it equals the ratio
125 of the tax reduction to the net community benefit expense.

126 (6) The department shall publish the data collected



127 pursuant to this section for each hospital from a county
128 property appraiser, including the net community benefit expense
129 reported in the Internal Revenue Service Form 990, Schedule H.

130 (7) The department shall adopt a form by rule to administer
131 this section.

132 Section 4. Section 193.1557, Florida Statutes, is created
133 to read:

134 193.1557 Assessment of certain property damaged or
135 destroyed by Hurricane Michael.—For property damaged or
136 destroyed by Hurricane Michael in 2018, s. 193.155(4)(b), s.
137 193.1554(6)(b), or s. 193.1555(6)(b) applies to changes,
138 additions, or improvements commenced within 5 years after
139 January 1, 2019. This section applies to the 2019-2023 tax rolls
140 and shall stand repealed on December 31, 2023.

141 Section 5. Paragraph (e) of subsection (3) of section
142 194.011, Florida Statutes, is amended to read:

143 194.011 Assessment notice; objections to assessments.—

144 (3) A petition to the value adjustment board must be in
145 substantially the form prescribed by the department.
146 Notwithstanding s. 195.022, a county officer may not refuse to
147 accept a form provided by the department for this purpose if the
148 taxpayer chooses to use it. A petition to the value adjustment
149 board must be signed by the taxpayer or be accompanied at the
150 time of filing by the taxpayer's written authorization or power
151 of attorney, unless the person filing the petition is listed in
152 s. 194.034(1)(a). A person listed in s. 194.034(1)(a) may file a
153 petition with a value adjustment board without the taxpayer's
154 signature or written authorization by certifying under penalty
155 of perjury that he or she has authorization to file the petition



882296

156 on behalf of the taxpayer. If a taxpayer notifies the value
157 adjustment board that a petition has been filed for the
158 taxpayer's property without his or her consent, the value
159 adjustment board may require the person filing the petition to
160 provide written authorization from the taxpayer authorizing the
161 person to proceed with the appeal before a hearing is held. If
162 the value adjustment board finds that a person listed in s.
163 194.034(1)(a) willfully and knowingly filed a petition that was
164 not authorized by the taxpayer, the value adjustment board shall
165 require such person to provide the taxpayer's written
166 authorization for representation to the value adjustment board
167 clerk before any petition filed by that person is heard, for 1
168 year after imposition of such requirement by the value
169 adjustment board. A power of attorney or written authorization
170 is valid for 1 assessment year, and a new power of attorney or
171 written authorization by the taxpayer is required for each
172 subsequent assessment year. A petition shall also describe the
173 property by parcel number and shall be filed as follows:

174 (e)1. A condominium association, a cooperative association,
175 or any homeowners' association as defined in s. 723.075, with
176 approval of its board of administration or directors, may file
177 with the value adjustment board a single joint petition on
178 behalf of any association members who own parcels of property
179 which the property appraiser determines are substantially
180 similar with respect to location, proximity to amenities, number
181 of rooms, living area, and condition. The condominium
182 association, cooperative association, or homeowners' association
183 as defined in s. 723.075 shall provide the unit owners with
184 notice of its intent to petition the value adjustment board by



882296

185 hand delivery or certified mail, return receipt requested,
186 except that such notice may be electronically transmitted to a
187 unit owner who has expressly consented in writing to receiving
188 notices by electronic transmission. If the association is a
189 condominium association or cooperative association, the notice
190 must also be posted conspicuously on the condominium or
191 cooperative property in the same manner as a notice of board
192 meeting under ss. 718.112(2) and 719.106(1). Such notice must
193 and shall provide at least 14 20 days for a unit owner to elect,
194 in writing, that his or her unit not be included in the
195 petition.

196 2. A condominium association, a cooperative association, or
197 a homeowners' association as defined in s. 723.075 which has
198 filed a single joint petition under this subsection may continue
199 to represent, prosecute on behalf of, and defend the unit owners
200 through any related subsequent proceeding in any tribunal,
201 including judicial review under part II of this chapter and any
202 appeals. This subparagraph is intended to clarify existing law
203 and applies to cases pending on July 1, 2020, and to cases
204 beginning thereafter.

205 Section 6. Subsection (1) of section 194.035, Florida
206 Statutes, is amended to read:

207 194.035 Special magistrates; property evaluators.—

208 (1) In counties having a population of more than 75,000,
209 the board shall appoint special magistrates for the purpose of
210 taking testimony and making recommendations to the board, which
211 recommendations the board may act upon without further hearing.
212 These special magistrates may not be elected or appointed
213 officials or employees of the county but shall be selected from



882296

214 a list of those qualified individuals who are willing to serve
215 as special magistrates. Employees and elected or appointed
216 officials of a taxing jurisdiction or of the state may not serve
217 as special magistrates. The clerk of the board shall annually
218 notify such individuals or their professional associations to
219 make known to them that opportunities to serve as special
220 magistrates exist. The Department of Revenue shall provide a
221 list of qualified special magistrates to any county with a
222 population of 75,000 or less. Subject to appropriation, the
223 department shall reimburse counties with a population of 75,000
224 or less for payments made to special magistrates appointed for
225 the purpose of taking testimony and making recommendations to
226 the value adjustment board pursuant to this section. The
227 department shall establish a reasonable range for payments per
228 case to special magistrates based on such payments in other
229 counties. Requests for reimbursement of payments outside this
230 range shall be justified by the county. If the total of all
231 requests for reimbursement in any year exceeds the amount
232 available pursuant to this section, payments to all counties
233 shall be prorated accordingly. If a county having a population
234 less than 75,000 does not appoint a special magistrate to hear
235 each petition, the person or persons designated to hear
236 petitions before the value adjustment board or the attorney
237 appointed to advise the value adjustment board shall attend the
238 training provided pursuant to subsection (3), regardless of
239 whether the person would otherwise be required to attend, but
240 shall not be required to pay the tuition fee specified in
241 subsection (3). A special magistrate appointed to hear issues of
242 exemptions, classifications, and determinations that a change of



243 ownership, a change of ownership or control, or a qualifying
244 improvement has occurred shall be a member of The Florida Bar
245 with no less than 5 years' experience in the area of ad valorem
246 taxation. A special magistrate appointed to hear issues
247 regarding the valuation of real estate shall be a state
248 certified real estate appraiser with not less than 5 years'
249 experience in real property valuation. A special magistrate
250 appointed to hear issues regarding the valuation of tangible
251 personal property shall be a designated member of a nationally
252 recognized appraiser's organization with not less than 5 years'
253 experience in tangible personal property valuation. A special
254 magistrate need not be a resident of the county in which he or
255 she serves. A special magistrate may not represent a person
256 before the board in any tax year during which he or she has
257 served that board as a special magistrate. An appraisal may not
258 be submitted as evidence to a value adjustment board in any year
259 that the person who performed the appraisal serves as a special
260 magistrate to that value adjustment board. Before appointing a
261 special magistrate, a value adjustment board shall verify the
262 special magistrate's qualifications. The value adjustment board
263 shall ensure that the selection of special magistrates is based
264 solely upon the experience and qualifications of the special
265 magistrate and is not influenced by the property appraiser. The
266 special magistrate shall accurately and completely preserve all
267 testimony and, in making recommendations to the value adjustment
268 board, shall include proposed findings of fact, conclusions of
269 law, and reasons for upholding or overturning the determination
270 of the property appraiser. The expense of hearings before
271 magistrates and any compensation of special magistrates shall be



882296

272 borne three-fifths by the board of county commissioners and two-
273 fifths by the school board. When appointing special magistrates
274 or when scheduling special magistrates for specific hearings,
275 the board, the board attorney, and the board clerk may not
276 consider the dollar amount or percentage of any assessment
277 reductions recommended by any special magistrate in the current
278 year or in any previous year.

279 Section 7. Subsection (2) of section 194.181, Florida
280 Statutes, is amended to read:

281 194.181 Parties to a tax suit.—

282 (2) (a) In any case brought by a the taxpayer or a
283 condominium association or cooperative association on behalf of
284 some or all unit owners, contesting the assessment of any
285 property, the county property appraiser is the ~~shall be~~ party
286 defendant.

287 (b) In any case brought by the property appraiser under
288 ~~pursuant to~~ s. 194.036(1) (a) or (b), the taxpayer is the ~~shall~~
289 ~~be~~ party defendant.

290 (c)1. In any case brought by the property appraiser under
291 s. 194.036(1) (a) or (b) concerning a value adjustment board
292 decision on a single joint petition filed by a condominium
293 association or cooperative association under s. 194.011(3), the
294 association and all unit owners included in the single joint
295 petition are the party defendants.

296 2. The condominium association or cooperative association
297 must provide unit owners with notice of its intent to respond to
298 or answer the property appraiser's complaint and advise the unit
299 owners that they may elect to:

300 a. Retain their own counsel to defend the appeal;



882296

301 b. Choose not to defend the appeal; or

302 c. Be represented together with unit owners by the
303 association.

304 3. The notice required in subparagraph 2. must be hand-
305 delivered or sent by certified mail, return receipt requested,
306 to the unit owners, except that such notice may be
307 electronically transmitted to a unit owner who has expressly
308 consented in writing to receiving notices through electronic
309 transmission. Additionally, the notice must be posted
310 conspicuously on the condominium or cooperative property in the
311 same manner as for notice of board meetings under ss. 718.112(2)
312 and 719.106(1). The association must provide at least 14 days
313 for unit owners to respond to the notice. Any unit owner who
314 does not respond to the association's notice will be represented
315 by the association.

316 (d) In any case brought by the property appraiser under
317 pursuant to s. 194.036(1)(c), the value adjustment board is the
318 shall be party defendant.

319 Section 8. Paragraphs (a) and (b) of subsection (1) of
320 section 195.073, Florida Statutes, are amended to read:

321 195.073 Classification of property.—All items required by
322 law to be on the assessment rolls must receive a classification
323 based upon the use of the property. The department shall
324 promulgate uniform definitions for all classifications. The
325 department may designate other subclassifications of property.
326 No assessment roll may be approved by the department which does
327 not show proper classifications.

328 (1) Real property must be classified according to the
329 assessment basis of the land into the following classes:



882296

330 (a) Residential, subclassified into categories, one
331 category for homestead property and one for nonhomestead
332 property:

- 333 1. Single family.
- 334 2. Mobile homes.
- 335 3. Multifamily, up to nine units.
- 336 4. Condominiums.
- 337 5. Cooperatives.
- 338 6. Retirement homes.

339 (b) Commercial and industrial, including apartments with
340 more than nine units.

341 Section 9. Subsection (2) and paragraph (a) of subsection
342 (3) of section 195.096, Florida Statutes, are amended to read:
343 195.096 Review of assessment rolls.—

344 (2) The department shall conduct, no less frequently than
345 once every 2 years, an in-depth review of the real property
346 assessment roll ~~rolls~~ of each county. The department need not
347 individually study every use-class of property set forth in s.
348 195.073, but shall at a minimum study the level of assessment in
349 relation to just value of each classification specified in
350 subsection (3). Such in-depth review may include proceedings of
351 the value adjustment board and the audit or review of procedures
352 used by the counties to appraise property.

353 (a) The department shall, at least 30 days prior to the
354 beginning of an in-depth review in any county, notify the
355 property appraiser in the county of the pending review. At the
356 request of the property appraiser, the department shall consult
357 with the property appraiser regarding the classifications and
358 strata to be studied, in order that the review will be useful to



882296

359 the property appraiser in evaluating his or her procedures.

360 (b) Every property appraiser whose upcoming roll is subject
361 to an in-depth review shall, if requested by the department on
362 or before January 1, deliver upon completion of the assessment
363 roll a list of the parcel numbers of all parcels that did not
364 appear on the assessment roll of the previous year, indicating
365 the parcel number of the parent parcel from which each new
366 parcel was created or "cut out."

367 (c) In conducting assessment ratio studies, the department
368 must use all practicable steps, including stratified statistical
369 and analytical reviews and sale-qualification studies, to
370 maximize the representativeness or statistical reliability of
371 samples of properties in tests of each classification, stratum,
372 or roll made the subject of a ratio study published by it. The
373 department shall document and retain records of the measures of
374 representativeness of the properties studied in compliance with
375 this section. Such documentation must include a record of
376 findings used as the basis for the approval or disapproval of
377 the tax roll in each county pursuant to s. 193.1142. In
378 addition, to the greatest extent practicable, the department
379 shall study assessment roll strata by subclassifications such as
380 value groups and market areas for each classification or stratum
381 to be studied, to maximize the representativeness of ratio study
382 samples. For purposes of this section, the department shall rely
383 primarily on an assessment-to-sales-ratio study in conducting
384 assessment ratio studies in those classifications of property
385 specified in subsection (3) for which there are adequate market
386 sales. The department shall compute the median and the value-
387 weighted mean for each classification or subclassification



882296

388 studied and for the roll as a whole.

389 (d) In the conduct of these reviews, the department shall
390 adhere to all standards to which the property appraisers are
391 required to adhere.

392 (e) The department and each property appraiser shall
393 cooperate in the conduct of these reviews, and each shall make
394 available to the other all matters and records bearing on the
395 preparation and computation of the reviews. The property
396 appraisers shall provide any and all data requested by the
397 department in the conduct of the studies, including electronic
398 data processing tapes. Any and all data and samples developed or
399 obtained by the department in the conduct of the studies shall
400 be confidential and exempt from the provisions of s. 119.07(1)
401 until a presentation of the findings of the study is made to the
402 property appraiser. After the presentation of the findings, the
403 department shall provide any and all data requested by a
404 property appraiser developed or obtained in the conduct of the
405 studies, including tapes. Direct reimbursable costs of providing
406 the data shall be borne by the party who requested it. Copies of
407 existing data or records, whether maintained or required
408 pursuant to law or rule, or data or records otherwise
409 maintained, shall be submitted within 30 days from the date
410 requested, in the case of written or printed information, and
411 within 14 days from the date requested, in the case of
412 computerized information.

413 (f) Within 120 days after receipt of a county assessment
414 roll by the executive director of the department pursuant to s.
415 193.1142(1), or within 10 days after approval of the assessment
416 roll, whichever is later, the department shall complete the



882296

417 review for that county and publish the department's findings.
418 The findings must include ~~a statement of the confidence interval~~
419 ~~for the median and such other~~ measures as may be appropriate for
420 each classification or subclassification studied ~~and for the~~
421 ~~roll as a whole,~~ and related statistical and analytical details.

422 The measures in the findings must be based on:

- 423 1. A 95-percent level of confidence; or
- 424 2. Ratio study standards that are generally accepted by
425 professional appraisal organizations in developing a
426 statistically valid sampling plan if a 95-percent level of
427 confidence is not attainable.

428 (g) Notwithstanding any other provision of this chapter, in
429 one or more assessment years following a natural disaster in
430 counties for which a state of emergency was declared by
431 executive order or proclamation of the Governor pursuant to
432 chapter 252, if the department determines that the natural
433 disaster creates difficulties in its statistical and analytical
434 reviews of the assessment rolls in affected counties, the
435 department shall take all practicable steps to maximize the
436 representativeness and reliability of its statistical and
437 analytical reviews and may use the best information available to
438 estimate the levels of assessment. This paragraph first applies
439 to the 2019 assessment roll and operates retroactively to
440 January 1, 2019.

441 (3) (a) Upon completion of review pursuant to paragraph
442 (2) (f), the department shall publish the results of reviews
443 conducted under this section. The results must include all
444 statistical and analytical measures computed under this section
445 for the real property assessment roll ~~as a whole, the personal~~



882296

446 ~~property assessment roll as a whole,~~ and independently for the
447 following real property classes if the classes constituted 5
448 percent or more of the total assessed value of real property in
449 a county on the previous tax roll:

450 1. Residential property that consists of one primary living
451 unit, including, but not limited to, single-family residences,
452 condominiums, cooperatives, and mobile homes.

453 2. Residential property that consists of two to nine ~~or~~
454 ~~more~~ primary living units.

455 3. Agricultural, high-water recharge, historic property
456 used for commercial or certain nonprofit purposes, and other
457 use-valued property.

458 4. Vacant lots.

459 5. Nonagricultural acreage and other undeveloped parcels.

460 6. Improved commercial and industrial property, including
461 apartments with more than nine units.

462 7. Taxable institutional or governmental, utility, locally
463 assessed railroad, oil, gas and mineral land, subsurface rights,
464 and other real property.

465
466 If one of the above classes constituted less than 5 percent of
467 the total assessed value of all real property in a county on the
468 previous assessment roll, the department may combine it with one
469 or more other classes of real property for purposes of
470 assessment ratio studies or use the weighted average of the
471 other classes for purposes of calculating the level of
472 assessment for all real property in a county. The department
473 shall also publish such results for any subclassifications of
474 the classes or assessment rolls it may have chosen to study.



882296

475 Section 10. Effective upon this act becoming a law,
476 subsection (2) of section 196.173, Florida Statutes, is amended
477 to read:

478 196.173 Exemption for deployed servicemembers.—

479 (2) The exemption is available to servicemembers who were
480 deployed during the preceding calendar year on active duty
481 outside the continental United States, Alaska, or Hawaii in
482 support of any of the following military operations:

483 (a) Operation Joint Task Force Bravo, which began in 1995.

484 (b) Operation Joint Guardian, which began on June 12, 1999.

485 (c) Operation Noble Eagle, which began on September 15,
486 2001.

487 ~~(d) Operation Enduring Freedom, which began on October 7,~~
488 ~~2001, and ended on December 31, 2014.~~

489 (d)~~(e)~~ Operations in the Balkans, which began in 2004.

490 (e)~~(f)~~ Operation Nomad Shadow, which began in 2007.

491 (f)~~(g)~~ Operation U.S. Airstrikes Al Qaeda in Somalia, which
492 began in January 2007.

493 (g)~~(h)~~ Operation Copper Dune, which began in 2009.

494 (h)~~(i)~~ Operation Georgia Deployment Program, which began in
495 August 2009.

496 (i)~~(j)~~ Operation Spartan Shield, which began in June 2011.

497 (j)~~(k)~~ Operation Observant Compass, which began in October
498 2011.

499 (k)~~(l)~~ Operation Inherent Resolve, which began on August 8,
500 2014.

501 (l)~~(m)~~ Operation Atlantic Resolve, which began in April
502 2014.

503 (m)~~(n)~~ Operation Freedom's Sentinel, which began on January



882296

504 1, 2015.

505 (n) ~~(e)~~ Operation Resolute Support, which began in January
506 2015.

507 (o) Operation Juniper Shield, which began in February 2007.

508 (p) Operation Pacific Eagle, which began in September 2017.

509 (q) Operation Martillo, which began in January 2012.

510

511 The Department of Revenue shall notify all property appraisers
512 and tax collectors in this state of the designated military
513 operations.

514 Section 11. The amendment made by this act to s.
515 196.173(2), Florida Statutes, first applies to the 2020 ad
516 valorem tax roll.

517 Section 12. Application deadline for additional ad valorem
518 tax exemption for specified deployments.—

519 (1) Notwithstanding the filing deadlines contained in s.
520 196.173(6), Florida Statutes, the deadline for an applicant to
521 file an application with the property appraiser for an
522 additional ad valorem tax exemption under s. 196.173, Florida
523 Statutes, for the 2020 tax roll is June 1, 2020.

524 (2) If an application is not timely filed under subsection
525 (1), a property appraiser may grant the exemption if:

526 (a) The applicant files an application for the exemption on
527 or before the 25th day after the property appraiser mails the
528 notice required under s. 194.011(1), Florida Statutes;

529 (b) The applicant is qualified for the exemption; and

530 (c) The applicant produces sufficient evidence, as
531 determined by the property appraiser, which demonstrates that
532 the applicant was unable to apply for the exemption in a timely



882296

533 manner or otherwise demonstrates extenuating circumstances that
534 warrant granting the exemption.

535 (3) If the property appraiser denies an application under
536 subsection (2), the applicant may file, pursuant to s.
537 194.011(3), Florida Statutes, a petition with the value
538 adjustment board which requests that the exemption be granted.
539 Such petition must be filed on or before the 25th day after the
540 property appraiser mails the notice required under s.
541 194.011(1), Florida Statutes. Notwithstanding s. 194.013,
542 Florida Statutes, the eligible servicemember is not required to
543 pay a filing fee for such petition. Upon reviewing the petition,
544 the value adjustment board may grant the exemption if the
545 applicant is qualified for the exemption and demonstrates
546 extenuating circumstances, as determined by the board, which
547 warrant granting the exemption.

548 (4) This section shall take effect upon this act becoming a
549 law and applies to the 2020 ad valorem tax roll.

550 Section 13. Effective upon becoming a law and operating
551 retroactively to January 1, 2020, subsection (1) of section
552 196.1978, Florida Statutes, is amended to read:

553 196.1978 Affordable housing property exemption.—

554 (1) Property used to provide affordable housing to eligible
555 persons as defined by s. 159.603 and natural persons or families
556 meeting the extremely-low-income, very-low-income, low-income,
557 or moderate-income limits specified in s. 420.0004, which is
558 owned entirely by a nonprofit entity that is a corporation not
559 for profit, qualified as charitable under s. 501(c)(3) of the
560 Internal Revenue Code and in compliance with Rev. Proc. 96-32,
561 1996-1 C.B. 717, is considered property owned by an exempt



882296

562 entity and used for a charitable purpose, and those portions of
563 the affordable housing property that provide housing to natural
564 persons or families classified as extremely low income, very low
565 income, low income, or moderate income under s. 420.0004 are
566 exempt from ad valorem taxation to the extent authorized under
567 s. 196.196. All property identified in this subsection ~~section~~
568 must comply with the criteria provided under s. 196.195 for
569 determining exempt status and applied by property appraisers on
570 an annual basis. The Legislature intends that any property owned
571 by a limited liability company which is disregarded as an entity
572 for federal income tax purposes pursuant to Treasury Regulation
573 301.7701-3(b)(1)(ii) be treated as owned by its sole member.
574 Units that are vacant shall be treated as portions of the
575 affordable housing property exempt under this subsection if a
576 recorded land use restriction agreement in favor of the Florida
577 Housing Finance Corporation or any other governmental or quasi-
578 governmental jurisdiction requires that all residential units
579 within the property be used in a manner that qualifies for the
580 exemption under this subsection and if the units are being
581 offered for rent.

582 Section 14. Effective January 1, 2021, section 196.1978,
583 Florida Statutes, as amended by this act, is amended to read:

584 196.1978 Affordable housing property exemption.—

585 (1) Property used to provide affordable housing to eligible
586 persons as defined by s. 159.603 and natural persons or families
587 meeting the extremely-low-income, very-low-income, low-income,
588 or moderate-income limits specified in s. 420.0004, which is
589 owned entirely by a nonprofit entity that is a corporation not
590 for profit, qualified as charitable under s. 501(c)(3) of the



591 Internal Revenue Code and in compliance with Rev. Proc. 96-32,
592 1996-1 C.B. 717, is considered property owned by an exempt
593 entity and used for a charitable purpose, and those portions of
594 the affordable housing property that provide housing to natural
595 persons or families classified as extremely low income, very low
596 income, low income, or moderate income under s. 420.0004 are
597 exempt from ad valorem taxation to the extent authorized under
598 s. 196.196. All property identified in this subsection must
599 comply with the criteria provided under s. 196.195 for
600 determining exempt status and applied by property appraisers on
601 an annual basis. The Legislature intends that any property owned
602 by a limited liability company which is disregarded as an entity
603 for federal income tax purposes pursuant to Treasury Regulation
604 301.7701-3(b)(1)(ii) be treated as owned by its sole member. If
605 the sole member of the limited liability company that owns the
606 property is also a limited liability company that is disregarded
607 as an entity for federal income tax purposes pursuant to
608 Treasury Regulation 301.7701-3(b)(1)(ii), the Legislature
609 intends that the property be treated as owned by the sole member
610 of the limited liability company that owns the limited liability
611 company that owns the property. Units that are vacant and units
612 that are occupied by natural persons or families whose income no
613 longer meets the income limits of this subsection, but whose
614 income met those income limits at the time they became tenants,
615 shall be treated as portions of the affordable housing property
616 exempt under this subsection if a recorded land use restriction
617 agreement in favor of the Florida Housing Finance Corporation or
618 any other governmental or quasi-governmental jurisdiction
619 requires that all residential units within the property be used



882296

620 in a manner that qualifies for the exemption under this
621 subsection and if the units are being offered for rent.

622 (2) (a) Notwithstanding ss. 196.195 and 196.196, property in
623 a multifamily project that meets the requirements of this
624 paragraph is considered property used for a charitable purpose
625 and is exempt ~~shall receive a 50 percent discount~~ from the
626 ~~amount of~~ ad valorem tax otherwise owed beginning with the
627 January 1 assessment after the 15th completed year of the term
628 of the recorded agreement on those portions of the affordable
629 housing property that provide housing to natural persons or
630 families meeting the extremely-low-income, very-low-income, or
631 low-income limits specified in s. 420.0004. The multifamily
632 project must:

633 1. Contain more than 70 units that are used to provide
634 affordable housing to natural persons or families meeting the
635 extremely-low-income, very-low-income, or low-income limits
636 specified in s. 420.0004; and

637 2. Be subject to an agreement with the Florida Housing
638 Finance Corporation recorded in the official records of the
639 county in which the property is located to provide affordable
640 housing to natural persons or families meeting the extremely-
641 low-income, very-low-income, or low-income limits specified in
642 s. 420.0004.

643
644 This exemption ~~discount~~ terminates if the property no longer
645 serves extremely-low-income, very-low-income, or low-income
646 persons pursuant to the recorded agreement.

647 (b) To receive the discount under paragraph (a), a
648 qualified applicant must submit an application to the county



882296

649 property appraiser by March 1.

650 ~~(c) The property appraiser shall apply the discount by~~
651 ~~reducing the taxable value on those portions of the affordable~~
652 ~~housing property that provide housing to natural persons or~~
653 ~~families meeting the extremely-low-income, very-low-income, or~~
654 ~~low-income limits specified in s. 420.0004 before certifying the~~
655 ~~tax roll to the tax collector.~~

656 ~~1. The property appraiser shall first ascertain all other~~
657 ~~applicable exemptions, including exemptions provided pursuant to~~
658 ~~local option, and deduct all other exemptions from the assessed~~
659 ~~value.~~

660 ~~2. Fifty percent of the remaining value shall be subtracted~~
661 ~~to yield the discounted taxable value.~~

662 ~~3. The resulting taxable value shall be included in the~~
663 ~~certification for use by taxing authorities in setting millage.~~

664 ~~4. The property appraiser shall place the discounted amount~~
665 ~~on the tax roll when it is extended.~~

666 Section 15. Effective upon becoming a law, section 196.198,
667 Florida Statutes, is amended to read:

668 196.198 Educational property exemption.—Educational
669 institutions within this state and their property used by them
670 or by any other exempt entity or educational institution
671 exclusively for educational purposes are exempt from taxation.
672 Sheltered workshops providing rehabilitation and retraining of
673 individuals who have disabilities and exempted by a certificate
674 under s. (d) of the federal Fair Labor Standards Act of 1938, as
675 amended, are declared wholly educational in purpose and are
676 exempt from certification, accreditation, and membership
677 requirements set forth in s. 196.012. Those portions of property



882296

678 of college fraternities and sororities certified by the
679 president of the college or university to the appropriate
680 property appraiser as being essential to the educational process
681 are exempt from ad valorem taxation. The use of property by
682 public fairs and expositions chartered by chapter 616 is
683 presumed to be an educational use of such property and is exempt
684 from ad valorem taxation to the extent of such use. Property
685 used exclusively for educational purposes shall be deemed owned
686 by an educational institution if the entity owning 100 percent
687 of the educational institution is owned by the identical persons
688 who own the property, or if the entity owning 100 percent of the
689 educational institution and the entity owning the property are
690 owned by the identical natural persons. Land, buildings, and
691 other improvements to real property used exclusively for
692 educational purposes shall be deemed owned by an educational
693 institution if the entity owning 100 percent of the land is a
694 nonprofit entity and the land is used, under a ground lease or
695 other contractual arrangement, by an educational institution
696 that owns the buildings and other improvements to the real
697 property, is a nonprofit entity under s. 501(c)(3) of the
698 Internal Revenue Code, and provides education limited to
699 students in prekindergarten through grade 8. Notwithstanding ss.
700 196.195 and 196.196, property owned by a house of public worship
701 and used by an educational institution for educational purposes
702 limited to students in preschool through grade 8 shall be exempt
703 from ad valorem taxes. If legal title to property is held by a
704 governmental agency that leases the property to a lessee, the
705 property shall be deemed to be owned by the governmental agency
706 and used exclusively for educational purposes if the



882296

707 governmental agency continues to use such property exclusively
708 for educational purposes pursuant to a sublease or other
709 contractual agreement with that lessee. If the title to land is
710 held by the trustee of an irrevocable inter vivos trust and if
711 the trust grantor owns 100 percent of the entity that owns an
712 educational institution that is using the land exclusively for
713 educational purposes, the land is deemed to be property owned by
714 the educational institution for purposes of this exemption.
715 Property owned by an educational institution shall be deemed to
716 be used for an educational purpose if the institution has taken
717 affirmative steps to prepare the property for educational use.
718 The term "affirmative steps" means environmental or land use
719 permitting activities, creation of architectural plans or
720 schematic drawings, land clearing or site preparation,
721 construction or renovation activities, or other similar
722 activities that demonstrate commitment of the property to an
723 educational use.

724 Section 16. The amendment made by this act to s. 196.198,
725 Florida Statutes, relating to certain property owned by a house
726 of public worship, is intended to clarify existing law and shall
727 apply to actions pending on the effective date of this act.

728 Section 17. Section 196.198, Florida Statutes, as amended
729 by this act, is amended to read:

730 196.198 Educational property exemption.—Educational
731 institutions within this state and their property used by them
732 or by any other exempt entity or educational institution
733 exclusively for educational purposes are exempt from taxation.
734 Sheltered workshops providing rehabilitation and retraining of
735 individuals who have disabilities and exempted by a certificate



882296

736 under s. (d) of the federal Fair Labor Standards Act of 1938, as
737 amended, are declared wholly educational in purpose and are
738 exempt from certification, accreditation, and membership
739 requirements set forth in s. 196.012. Those portions of property
740 of college fraternities and sororities certified by the
741 president of the college or university to the appropriate
742 property appraiser as being essential to the educational process
743 are exempt from ad valorem taxation. The use of property by
744 public fairs and expositions chartered by chapter 616 is
745 presumed to be an educational use of such property and is exempt
746 from ad valorem taxation to the extent of such use. Property
747 used exclusively for educational purposes shall be deemed owned
748 by an educational institution if the entity owning 100 percent
749 of the educational institution is owned by the identical persons
750 who own the property, or if the entity owning 100 percent of the
751 educational institution and the entity owning the property are
752 owned by the identical natural persons. Land, buildings, and
753 other improvements to real property used exclusively for
754 educational purposes shall be deemed owned by an educational
755 institution if the entity owning 100 percent of the land is a
756 nonprofit entity and the land is used, under a ground lease or
757 other contractual arrangement, by an educational institution
758 that owns the buildings and other improvements to the real
759 property, is a nonprofit entity under s. 501(c)(3) of the
760 Internal Revenue Code, and provides education limited to
761 students in prekindergarten through grade 8. Land, buildings,
762 and other improvements to real property used exclusively for
763 educational purposes shall be deemed owned by an educational
764 institution if the educational institution that currently uses



882296

765 the land, buildings, and other improvements for educational
766 purposes received the exemption under this section on the same
767 property in any 10 consecutive prior years or is an educational
768 institution described in s. 212.0602, and, under a lease, the
769 educational institution is responsible for any taxes owed and
770 for ongoing maintenance and operational expenses for the land,
771 buildings, and other improvements. For such leasehold
772 properties, the educational institution shall receive the full
773 benefit of the exemption. The owner of the property shall
774 disclose to the educational institution the full amount of the
775 benefit derived from the exemption and the method for ensuring
776 that the educational institution receives the benefit.
777 Notwithstanding ss. 196.195 and 196.196, property owned by a
778 house of public worship and used by an educational institution
779 for educational purposes limited to students in preschool
780 through grade 8 shall be exempt from ad valorem taxes. If legal
781 title to property is held by a governmental agency that leases
782 the property to a lessee, the property shall be deemed to be
783 owned by the governmental agency and used exclusively for
784 educational purposes if the governmental agency continues to use
785 such property exclusively for educational purposes pursuant to a
786 sublease or other contractual agreement with that lessee. If the
787 title to land is held by the trustee of an irrevocable inter
788 vivos trust and if the trust grantor owns 100 percent of the
789 entity that owns an educational institution that is using the
790 land exclusively for educational purposes, the land is deemed to
791 be property owned by the educational institution for purposes of
792 this exemption. Property owned by an educational institution
793 shall be deemed to be used for an educational purpose if the



794 institution has taken affirmative steps to prepare the property
795 for educational use. The term "affirmative steps" means
796 environmental or land use permitting activities, creation of
797 architectural plans or schematic drawings, land clearing or site
798 preparation, construction or renovation activities, or other
799 similar activities that demonstrate commitment of the property
800 to an educational use.

801 Section 18. Effective upon this act becoming a law,
802 paragraphs (b), (d), (e), and (f) of subsection (2) of section
803 200.065, Florida Statutes, are amended to read:

804 200.065 Method of fixing millage.-

805 (2) No millage shall be levied until a resolution or
806 ordinance has been approved by the governing board of the taxing
807 authority which resolution or ordinance must be approved by the
808 taxing authority according to the following procedure:

809 (b) Within 35 days of certification of value pursuant to
810 subsection (1), each taxing authority shall advise the property
811 appraiser of its proposed millage rate, of its rolled-back rate
812 computed pursuant to subsection (1), and of the date, time, and
813 place at which a public hearing will be held to consider the
814 proposed millage rate and the tentative budget. The property
815 appraiser shall utilize this information in preparing the notice
816 of proposed property taxes pursuant to s. 200.069. The deadline
817 for mailing the notice shall be the later of 55 days after
818 certification of value pursuant to subsection (1) or 10 days
819 after either the date the tax roll is approved or the interim
820 roll procedures under s. 193.1145 are instituted. However, for
821 counties for which a state of emergency was declared by
822 executive order or proclamation of the Governor pursuant to



882296

823 chapter 252, if mailing is not possible during the state of
824 emergency, the property appraiser may post the notice on the
825 county's website. If the deadline for mailing the notice of
826 proposed property taxes is 10 days after the date the tax roll
827 is approved or the interim roll procedures are instituted, all
828 subsequent deadlines provided in this section shall be extended.
829 In addition, the deadline for mailing the notice may be extended
830 for 30 days in counties for which a state of emergency was
831 declared by executive order or proclamation of the Governor
832 pursuant to chapter 252, and property appraisers may use
833 alternate methods of distribution only when mailing the notice
834 is not possible. In such event, however, property appraisers
835 must work with county tax collectors to ensure the timely
836 assessment and collection of taxes. The number of days by which
837 the deadlines shall be extended shall equal the number of days
838 by which the deadline for mailing the notice of proposed taxes
839 is extended beyond 55 days after certification. If any taxing
840 authority fails to provide the information required in this
841 paragraph to the property appraiser in a timely fashion, the
842 taxing authority shall be prohibited from levying a millage rate
843 greater than the rolled-back rate computed pursuant to
844 subsection (1) for the upcoming fiscal year, which rate shall be
845 computed by the property appraiser and used in preparing the
846 notice of proposed property taxes. Each multicounty taxing
847 authority that levies taxes in any county that has extended the
848 deadline for mailing the notice due to a declared state of
849 emergency and that has noticed hearings in other counties must
850 advertise the hearing at which it intends to adopt a tentative
851 budget and millage rate in a newspaper of general paid



882296

852 circulation within each county not less than 2 days or more than
853 5 days before the hearing.

854 (d) Within 15 days after the meeting adopting the tentative
855 budget, the taxing authority shall advertise in a newspaper of
856 general circulation in the county as provided in subsection (3),
857 its intent to finally adopt a millage rate and budget. A public
858 hearing to finalize the budget and adopt a millage rate shall be
859 held not less than 2 days nor more than 5 days after the day
860 that the advertisement is first published. In the event of a
861 need to postpone or recess the final meeting due to a declared
862 state of emergency, the taxing authority may postpone or recess
863 the hearing for up to 7 days and shall post a prominent notice
864 at the place of the original hearing showing the date, time, and
865 place where the hearing will be reconvened. The posted notice
866 shall measure not less than 8.5 by 11 inches. The taxing
867 authority shall make every reasonable effort to provide
868 reasonable notification of the continued hearing to the
869 taxpayers. The information must also be posted on the taxing
870 authority's website. During the hearing, the governing body of
871 the taxing authority shall amend the adopted tentative budget as
872 it sees fit, adopt a final budget, and adopt a resolution or
873 ordinance stating the millage rate to be levied. The resolution
874 or ordinance shall state the percent, if any, by which the
875 millage rate to be levied exceeds the rolled-back rate computed
876 pursuant to subsection (1), which shall be characterized as the
877 percentage increase in property taxes adopted by the governing
878 body. The adoption of the budget and the millage-levy resolution
879 or ordinance shall be by separate votes. For each taxing
880 authority levying millage, the name of the taxing authority, the



882296

881 rolled-back rate, the percentage increase, and the millage rate
882 to be levied shall be publicly announced before ~~prior to~~ the
883 adoption of the millage-levy resolution or ordinance. In no
884 event may the millage rate adopted pursuant to this paragraph
885 exceed the millage rate tentatively adopted pursuant to
886 paragraph (c). If the rate tentatively adopted pursuant to
887 paragraph (c) exceeds the proposed rate provided to the property
888 appraiser pursuant to paragraph (b), or as subsequently adjusted
889 pursuant to subsection (11), each taxpayer within the
890 jurisdiction of the taxing authority shall be sent notice by
891 first-class mail of his or her taxes under the tentatively
892 adopted millage rate and his or her taxes under the previously
893 proposed rate. The notice must be prepared by the property
894 appraiser, at the expense of the taxing authority, and must
895 generally conform to the requirements of s. 200.069. If such
896 additional notice is necessary, its mailing must precede the
897 hearing held pursuant to this paragraph by not less than 10 days
898 and not more than 15 days.

899 (e)1. In the hearings required pursuant to paragraphs (c)
900 and (d), the first substantive issue discussed shall be the
901 percentage increase in millage over the rolled-back rate
902 necessary to fund the budget, if any, and the specific purposes
903 for which ad valorem tax revenues are being increased. During
904 such discussion, the governing body shall hear comments
905 regarding the proposed increase and explain the reasons for the
906 proposed increase over the rolled-back rate. The general public
907 shall be allowed to speak and to ask questions before ~~prior to~~
908 adoption of any measures by the governing body. The governing
909 body shall adopt its tentative or final millage rate before



882296

910 ~~prior to~~ adopting its tentative or final budget.

911 2. These hearings shall be held after 5 p.m. if scheduled
912 on a day other than Saturday. No hearing shall be held on a
913 Sunday. The county commission shall not schedule its hearings on
914 days scheduled for hearings by the school board. The hearing
915 dates scheduled by the county commission and school board shall
916 not be utilized by any other taxing authority within the county
917 for its public hearings. However, in counties for which a state
918 of emergency was declared by executive order or proclamation of
919 the Governor pursuant to chapter 252 and the rescheduling of
920 hearings on the same day is unavoidable, the county commission
921 and school board must conduct their hearings at different times,
922 and other taxing authorities must schedule their hearings so as
923 not to conflict with the times of the county commission and
924 school board hearings. A multicounty taxing authority shall make
925 every reasonable effort to avoid scheduling hearings on days
926 utilized by the counties or school districts within its
927 jurisdiction. Tax levies and budgets for dependent special
928 taxing districts shall be adopted at the hearings for the taxing
929 authority to which such districts are dependent, following such
930 discussion and adoption of levies and budgets for the superior
931 taxing authority. A taxing authority may adopt the tax levies
932 for all of its dependent special taxing districts, and may adopt
933 the budgets for all of its dependent special taxing districts,
934 by a single unanimous vote. However, if a member of the general
935 public requests that the tax levy or budget of a dependent
936 special taxing district be separately discussed and separately
937 adopted, the taxing authority shall discuss and adopt that tax
938 levy or budget separately. If, due to circumstances beyond the



939 control of the taxing authority, including a state of emergency
940 declared by executive order or proclamation of the Governor
941 pursuant to chapter 252, the hearing provided for in paragraph
942 (c) or paragraph (d) is recessed or postponed, the taxing
943 authority shall publish a notice in a newspaper of general paid
944 circulation in the county. The notice shall state the time and
945 place for the continuation of the hearing and shall be published
946 at least 2 days but not more than 5 days before ~~prior to~~ the
947 date the hearing will be continued. In the event of postponement
948 or recess due to a declared state of emergency, all subsequent
949 dates in this section shall be extended by the number of days of
950 the postponement or recess. Notice of the postponement or recess
951 must be in writing by the affected taxing authority to the tax
952 collector, the property appraiser, and the Department of Revenue
953 within 3 calendar days after the postponement or recess. In the
954 event of such extension, the affected taxing authority must work
955 with the county tax collector and property appraiser to ensure
956 timely assessment and collection of taxes.

957 (f)1. Notwithstanding any provisions of paragraph (c) to
958 the contrary, each school district shall advertise its intent to
959 adopt a tentative budget in a newspaper of general circulation
960 pursuant to subsection (3) within 29 days of certification of
961 value pursuant to subsection (1). Not less than 2 days or more
962 than 5 days thereafter, the district shall hold a public hearing
963 on the tentative budget pursuant to the applicable provisions of
964 paragraph (c). In the event of postponement or recess due to a
965 declared state of emergency, the school district may postpone or
966 recess the hearing for up to 7 days and shall post a prominent
967 notice at the place of the original hearing showing the date,



882296

968 time, and place where the hearing will be reconvened. The posted
969 notice shall measure not less than 8.5 by 11 inches. The school
970 district shall make every reasonable effort to provide
971 reasonable notification of the continued hearing to the
972 taxpayers. The information must also be posted on the school
973 district's website.

974 2. Notwithstanding any provisions of paragraph (b) to the
975 contrary, each school district shall advise the property
976 appraiser of its recomputed proposed millage rate within 35 days
977 of certification of value pursuant to subsection (1). The
978 recomputed proposed millage rate of the school district shall be
979 considered its proposed millage rate for the purposes of
980 paragraph (b).

981 3. Notwithstanding any provisions of paragraph (d) to the
982 contrary, each school district shall hold a public hearing to
983 finalize the budget and adopt a millage rate within 80 days of
984 certification of value pursuant to subsection (1), but not
985 earlier than 65 days after certification. The hearing shall be
986 held in accordance with the applicable provisions of paragraph
987 (d), except that a newspaper advertisement need not precede the
988 hearing.

989 Section 19. Section 200.069, Florida Statutes, is amended
990 to read:

991 200.069 Notice of proposed property taxes and non-ad
992 valorem assessments.—Pursuant to s. 200.065(2)(b), the property
993 appraiser, in the name of the taxing authorities and local
994 governing boards levying non-ad valorem assessments within his
995 or her jurisdiction and at the expense of the county, shall
996 prepare and deliver by first-class mail to each taxpayer to be



997 listed on the current year's assessment roll a notice of
998 proposed property taxes, which notice shall contain the elements
999 and use the format provided in the following form.
1000 Notwithstanding the provisions of s. 195.022, no county officer
1001 shall use a form other than that provided herein. The Department
1002 of Revenue may adjust the spacing and placement on the form of
1003 the elements listed in this section as it considers necessary
1004 based on changes in conditions necessitated by various taxing
1005 authorities. If the elements are in the order listed, the
1006 placement of the listed columns may be varied at the discretion
1007 and expense of the property appraiser, and the property
1008 appraiser may use printing technology and devices to complete
1009 the form, the spacing, and the placement of the information in
1010 the columns. In addition, the property appraiser may not include
1011 in the mailing of the notice of ad valorem taxes and non-ad
1012 valorem assessments additional information or items unless such
1013 information or items explain a component of the notice or
1014 provide information directly related to the assessment and
1015 taxation of the property. A county officer may use a form other
1016 than that provided by the department for purposes of this part,
1017 but only if his or her office pays the related expenses and he
1018 or she obtains prior written permission from the executive
1019 director of the department; however, a county officer may not
1020 use a form the substantive content of which is at variance with
1021 the form prescribed by the department. The county officer may
1022 continue to use such an approved form until the law that
1023 specifies the form is amended or repealed or until the officer
1024 receives written disapproval from the executive director.

1025 (1) The first page of the notice shall read:



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NOTICE OF PROPOSED PROPERTY TAXES
DO NOT PAY—THIS IS NOT A BILL

The taxing authorities which levy property taxes against your property will soon hold PUBLIC HEARINGS to adopt budgets and tax rates for the next year.

The purpose of these PUBLIC HEARINGS is to receive opinions from the general public and to answer questions on the proposed tax change and budget PRIOR TO TAKING FINAL ACTION.

Each taxing authority may AMEND OR ALTER its proposals at the hearing.

(2) (a) The notice shall include a brief legal description of the property, the name and mailing address of the owner of record, and the tax information applicable to the specific parcel in question. The information shall be in columnar form. There shall be seven column headings which shall read: "Taxing Authority," "Your Property Taxes Last Year," "Last Year's Adjusted Tax Rate (Millage)," "Your Taxes This Year IF NO Budget Change Is Adopted," "Tax Rate This Year IF PROPOSED Budget Is Adopted (Millage)," "Your Taxes This Year IF PROPOSED Budget Change Is Adopted," and "A Public Hearing on the Proposed Taxes and Budget Will Be Held:."

(b) As used in this section, the term "last year's adjusted tax rate" means the rolled-back rate calculated pursuant to s. 200.065(1).

(3) There shall be under each column heading an entry for the county; the school district levy required pursuant to s.



882296

1055 1011.60(6); other operating school levies; the municipality or
1056 municipal service taxing unit or units in which the parcel lies,
1057 if any; the water management district levying pursuant to s.
1058 373.503; the independent special districts in which the parcel
1059 lies, if any; and for all voted levies for debt service
1060 applicable to the parcel, if any.

1061 (4) For each entry listed in subsection (3), there shall
1062 appear on the notice the following:

1063 (a) In the first column, a brief, commonly used name for
1064 the taxing authority or its governing body. The entry in the
1065 first column for the levy required pursuant to s. 1011.60(6)
1066 shall be "By State Law." The entry for other operating school
1067 district levies shall be "By Local Board." Both school levy
1068 entries shall be indented and preceded by the notation "Public
1069 Schools:". For each voted levy for debt service, the entry shall
1070 be "Voter Approved Debt Payments."

1071 (b) In the second column, the gross amount of ad valorem
1072 taxes levied against the parcel in the previous year. If the
1073 parcel did not exist in the previous year, the second column
1074 shall be blank.

1075 (c) In the third column, last year's adjusted tax rate or,
1076 in the case of voted levies for debt service, the tax rate
1077 previously authorized by referendum.

1078 (d) In the fourth column, the gross amount of ad valorem
1079 taxes which will apply to the parcel in the current year if each
1080 taxing authority levies last year's adjusted tax rate or, in the
1081 case of voted levies for debt service, the amount previously
1082 authorized by referendum.

1083 (e) In the fifth column, the tax rate that each taxing



1084 authority must levy against the parcel to fund the proposed
1085 budget or, in the case of voted levies for debt service, the tax
1086 rate previously authorized by referendum.

1087 (f) In the sixth column, the gross amount of ad valorem
1088 taxes that must be levied in the current year if the proposed
1089 budget is adopted.

1090 (g) In the seventh column, the date, the time, and a brief
1091 description of the location of the public hearing required
1092 pursuant to s. 200.065(2)(c).

1093 (5) Following the entries for each taxing authority, a
1094 final entry shall show: in the first column, the words "Total
1095 Property Taxes:" and in the second, fourth, and sixth columns,
1096 the sum of the entries for each of the individual taxing
1097 authorities. The second, fourth, and sixth columns shall,
1098 immediately below said entries, be labeled Column 1, Column 2,
1099 and Column 3, respectively. Below these labels shall appear, in
1100 boldfaced type, the statement: SEE REVERSE SIDE FOR EXPLANATION.

1101 (6) (a) The second page of the notice shall state the
1102 parcel's market value and for each taxing authority that levies
1103 an ad valorem tax against the parcel:

1104 1. The assessed value, value of exemptions, and taxable
1105 value for the previous year and the current year.

1106 2. Each assessment reduction and exemption applicable to
1107 the property, including the value of the assessment reduction or
1108 exemption and tax levies to which they apply.

1109 (b) The reverse side of the second page shall contain
1110 definitions and explanations for the values included on the
1111 front side.

1112 (7) The following statement shall appear after the values



882296

1142 proposal is NOT final and may be amended at the public hearings
1143 shown on the front side of this notice. The difference between
1144 columns 2 and 3 is the tax change proposed by each local taxing
1145 authority and is NOT the result of higher assessments.
1146

1147 *Note: Amounts shown on this form do NOT reflect early payment
1148 discounts you may have received or may be eligible to receive.
1149 (Discounts are a maximum of 4 percent of the amounts shown on
1150 this form.)

1151 (9) The bottom portion of the notice shall further read in
1152 bold, conspicuous print:

1153
1154 "Your final tax bill may contain non-ad valorem
1155 assessments which may not be reflected on this notice
1156 such as assessments for roads, fire, garbage,
1157 lighting, drainage, water, sewer, or other
1158 governmental services and facilities which may be
1159 levied by your county, city, or any special district."
1160

1161 (10) (a) If requested by the local governing board levying
1162 non-ad valorem assessments and agreed to by the property
1163 appraiser, the notice specified in this section may contain a
1164 notice of proposed or adopted non-ad valorem assessments. If so
1165 agreed, the notice shall be titled:

1166
1167 NOTICE OF PROPOSED PROPERTY TAXES
1168 AND PROPOSED OR ADOPTED
1169 NON-AD VALOREM ASSESSMENTS
1170 DO NOT PAY—THIS IS NOT A BILL



882296

1171
1172 There must be a clear partition between the notice of proposed
1173 property taxes and the notice of proposed or adopted non-ad
1174 valorem assessments. The partition must be a bold, horizontal
1175 line approximately 1/8-inch thick. By rule, the department shall
1176 provide a format for the form of the notice of proposed or
1177 adopted non-ad valorem assessments which meets the following
1178 minimum requirements:

1179 1. There must be subheading for columns listing the levying
1180 local governing board, with corresponding assessment rates
1181 expressed in dollars and cents per unit of assessment, and the
1182 associated assessment amount.

1183 2. The purpose of each assessment must also be listed in
1184 the column listing the levying local governing board if the
1185 purpose is not clearly indicated by the name of the board.

1186 3. Each non-ad valorem assessment for each levying local
1187 governing board must be listed separately.

1188 4. If a county has too many municipal service benefit units
1189 or assessments to be listed separately, it shall combine them by
1190 function.

1191 5. A brief statement outlining the responsibility of the
1192 tax collector and each levying local governing board as to any
1193 non-ad valorem assessment must be provided on the form,
1194 accompanied by directions as to which office to contact for
1195 particular questions or problems.

1196 (b) If the notice includes all adopted non-ad valorem
1197 assessments, the provisions contained in subsection (9) shall
1198 not be placed on the notice.

1199 Section 20. Effective January 1, 2021, paragraphs (a) and



882296

1200 (b) of subsection (1) of section 202.12, Florida Statutes, are
1201 amended to read:

1202 202.12 Sales of communications services.—The Legislature
1203 finds that every person who engages in the business of selling
1204 communications services at retail in this state is exercising a
1205 taxable privilege. It is the intent of the Legislature that the
1206 tax imposed by chapter 203 be administered as provided in this
1207 chapter.

1208 (1) For the exercise of such privilege, a tax is levied on
1209 each taxable transaction and is due and payable as follows:

1210 (a) Except as otherwise provided in this subsection, at the
1211 rate of 4.42 ~~4.92~~ percent applied to the sales price of the
1212 communications service that:

- 1213 1. Originates and terminates in this state, or
1214 2. Originates or terminates in this state and is charged to
1215 a service address in this state,

1216
1217 when sold at retail, computed on each taxable sale for the
1218 purpose of remitting the tax due. The gross receipts tax imposed
1219 by chapter 203 shall be collected on the same taxable
1220 transactions and remitted with the tax imposed by this
1221 paragraph. If no tax is imposed by this paragraph due to the
1222 exemption provided under s. 202.125(1), the tax imposed by
1223 chapter 203 shall nevertheless be collected and remitted in the
1224 manner and at the time prescribed for tax collections and
1225 remittances under this chapter.

1226 (b) At the rate of 8.57 ~~9.07~~ percent applied to the retail
1227 sales price of any direct-to-home satellite service received in
1228 this state. The proceeds of the tax imposed under this paragraph



882296

1229 shall be accounted for and distributed in accordance with s.
1230 202.18(2). The gross receipts tax imposed by chapter 203 shall
1231 be collected on the same taxable transactions and remitted with
1232 the tax imposed by this paragraph.

1233 Section 21. Effective January 1, 2021, section 202.12001,
1234 Florida Statutes, is amended to read:

1235 202.12001 Combined rate for tax collected pursuant to ss.
1236 202.12(1)(a) and 203.01(1)(b).—In complying with ss. 1-3, ch.
1237 2010-149, Laws of Florida, the dealer of communication services
1238 may collect a combined rate of 4.57 ~~5.07~~ percent, composed of
1239 the 4.42 ~~4.92~~ percent and 0.15 percent rates required by ss.
1240 202.12(1)(a) and 203.01(1)(b)3., respectively, if the provider
1241 properly reflects the tax collected with respect to the two
1242 provisions as required in the return to the department.

1243 Section 22. Effective January 1, 2021, section 203.001,
1244 Florida Statutes, is amended to read:

1245 203.001 Combined rate for tax collected pursuant to ss.
1246 202.12(1)(a) and 203.01(1)(b).—In complying with ss. 1-3, ch.
1247 2010-149, Laws of Florida, the dealer of communication services
1248 may collect a combined rate of 4.57 ~~5.07~~ percent, composed of
1249 the 4.42 ~~4.92~~ percent and 0.15 percent rates required by ss.
1250 202.12(1)(a) and 203.01(1)(b)3., respectively, if the provider
1251 properly reflects the tax collected with respect to the two
1252 provisions as required in the return to the Department of
1253 Revenue.

1254 Section 23. Subsection (1) of section 206.05, Florida
1255 Statutes, is amended to read:

1256 206.05 Bond required of licensed terminal supplier,
1257 importer, exporter, or wholesaler.—



882296

1258 (1) Each terminal supplier, importer, exporter, or
1259 wholesaler, except a municipality, county, school board, state
1260 agency, federal agency, or special district which is licensed
1261 under this part, shall file with the department a bond in a
1262 penal sum of not more than \$300,000 ~~\$100,000~~, such sum to be
1263 approximately 3 times the combined average monthly tax levied
1264 under this part and local option tax on motor fuel paid or due
1265 during the preceding 12 calendar months under the laws of this
1266 state. An exporter shall file a bond in an amount equal to 3
1267 times the average monthly tax due on gallons acquired for
1268 export. The bond shall be in such form as may be approved by the
1269 department, executed by a surety company duly licensed to do
1270 business under the laws of the state as surety thereon, and
1271 conditioned upon the prompt filing of true reports and the
1272 payment to the department of any and all fuel taxes levied under
1273 this chapter including local option taxes which are now or which
1274 hereafter may be levied or imposed, together with any and all
1275 penalties and interest thereon, and generally upon faithful
1276 compliance with the provisions of the fuel tax and local option
1277 tax laws of the state. The licensee shall be the principal
1278 obligor, and the state shall be the obligee. An assigned time
1279 deposit or irrevocable letter of credit may be accepted in lieu
1280 of a surety bond.

1281 Section 24. Subsection (6) of section 206.8741, Florida
1282 Statutes, is amended to read:

1283 206.8741 Dyeing and marking; notice requirements.—

1284 (6) Any person who fails to provide or post the required
1285 notice with respect to any dyed diesel fuel is subject to a
1286 penalty of \$2,500 for each month such failure occurs ~~the penalty~~



882296

1287 ~~imposed by s. 206.872(11).~~

1288 Section 25. Subsection (1) section 206.90, Florida
1289 Statutes, is amended to read:

1290 206.90 Bond required of terminal suppliers, importers, and
1291 wholesalers.—

1292 (1) Every terminal supplier, importer, or wholesaler,
1293 except a municipality, county, state agency, federal agency,
1294 school board, or special district, shall file with the
1295 department a bond or bonds in the penal sum of not more than
1296 \$300,000 ~~\$100,000~~. The sum of such bond shall be approximately 3
1297 times the average monthly diesel fuels tax and local option tax
1298 on diesel fuels paid or due during the preceding 12 calendar
1299 months, with a surety approved by the department. The licensee
1300 shall be the principal obligor and the state shall be the
1301 obligee, conditioned upon the faithful compliance with the
1302 provisions of this chapter, including the local option tax laws.
1303 If the sum of 3 times a licensee's average monthly tax is less
1304 than \$50, no bond shall be required.

1305 Section 26. Effective January 1, 2021, paragraphs (c) and
1306 (d) of subsection (1) of section 212.031, Florida Statutes, are
1307 amended to read:

1308 212.031 Tax on rental or license fee for use of real
1309 property.—

1310 (1)

1311 (c) For the exercise of such privilege, a tax is levied at
1312 the rate of 5.4 ~~5.5~~ percent of and on the total rent or license
1313 fee charged for such real property by the person charging or
1314 collecting the rental or license fee. The total rent or license
1315 fee charged for such real property shall include payments for



882296

1316 the granting of a privilege to use or occupy real property for
1317 any purpose and shall include base rent, percentage rents, or
1318 similar charges. Such charges shall be included in the total
1319 rent or license fee subject to tax under this section whether or
1320 not they can be attributed to the ability of the lessor's or
1321 licensor's property as used or operated to attract customers.
1322 Payments for intrinsically valuable personal property such as
1323 franchises, trademarks, service marks, logos, or patents are not
1324 subject to tax under this section. In the case of a contractual
1325 arrangement that provides for both payments taxable as total
1326 rent or license fee and payments not subject to tax, the tax
1327 shall be based on a reasonable allocation of such payments and
1328 shall not apply to that portion which is for the nontaxable
1329 payments.

1330 (d) If the rental or license fee of any such real property
1331 is paid by way of property, goods, wares, merchandise, services,
1332 or other thing of value, the tax shall be at the rate of 5.4 ~~5.5~~
1333 percent of the value of the property, goods, wares, merchandise,
1334 services, or other thing of value.

1335 Section 27. Paragraph (a) of subsection (2) of section
1336 212.04, Florida Statutes, is amended to read:

1337 212.04 Admissions tax; rate, procedure, enforcement.—

1338 (2) (a) A tax may not be levied on:

1339 1. Admissions to athletic or other events sponsored by
1340 elementary schools, junior high schools, middle schools, high
1341 schools, community colleges, public or private colleges and
1342 universities, deaf and blind schools, facilities of the youth
1343 services programs of the Department of Children and Families,
1344 and state correctional institutions if only student, faculty, or



882296

1345 inmate talent is used. However, this exemption does not apply to
1346 admission to athletic events sponsored by a state university,
1347 and the proceeds of the tax collected on such admissions shall
1348 be retained and used by each institution to support women's
1349 athletics as provided in s. 1006.71(2)(c).

1350 2. Dues, membership fees, and admission charges imposed by
1351 not-for-profit sponsoring organizations. To receive this
1352 exemption, the sponsoring organization must qualify as a not-
1353 for-profit entity under s. 501(c)(3) of the Internal Revenue
1354 Code of 1954, as amended.

1355 3. Admission charges to an event sponsored by a
1356 governmental entity, sports authority, or sports commission if
1357 held in a convention hall, exhibition hall, auditorium, stadium,
1358 theater, arena, civic center, performing arts center, or
1359 publicly owned recreational facility and if 100 percent of the
1360 risk of success or failure lies with the sponsor of the event
1361 and 100 percent of the funds at risk for the event belong to the
1362 sponsor, and student or faculty talent is not exclusively used.
1363 As used in this subparagraph, the terms "sports authority" and
1364 "sports commission" mean a nonprofit organization that is exempt
1365 from federal income tax under s. 501(c)(3) of the Internal
1366 Revenue Code and that contracts with a county or municipal
1367 government for the purpose of promoting and attracting sports-
1368 tourism events to the community with which it contracts.

1369 4. An admission paid by a student, or on the student's
1370 behalf, to any required place of sport or recreation if the
1371 student's participation in the sport or recreational activity is
1372 required as a part of a program or activity sponsored by, and
1373 under the jurisdiction of, the student's educational institution



882296

1374 if his or her attendance is as a participant and not as a
1375 spectator.

1376 5. Admissions to the National Football League championship
1377 game or Pro Bowl; admissions to any semifinal game or
1378 championship game of a national collegiate tournament;
1379 admissions to a Major League Baseball, Major League Soccer,
1380 National Basketball Association, or National Hockey League all-
1381 star game; admissions to the Major League Baseball Home Run
1382 Derby held before the Major League Baseball All-Star Game;
1383 admissions to a Formula 1 Grand Prix, including qualifying and
1384 support races held at the circuit 72 hours before such Grand
1385 Prix; or admissions to National Basketball Association all-star
1386 events produced by the National Basketball Association and held
1387 at a facility such as an arena, convention center, or municipal
1388 facility.

1389 6. A participation fee or sponsorship fee imposed by a
1390 governmental entity as described in s. 212.08(6) for an athletic
1391 or recreational program if the governmental entity by itself, or
1392 in conjunction with an organization exempt under s. 501(c)(3) of
1393 the Internal Revenue Code of 1954, as amended, sponsors,
1394 administers, plans, supervises, directs, and controls the
1395 athletic or recreational program.

1396 7. Admissions to live theater, live opera, or live ballet
1397 productions in this state which are sponsored by an organization
1398 that has received a determination from the Internal Revenue
1399 Service that the organization is exempt from federal income tax
1400 under s. 501(c)(3) of the Internal Revenue Code of 1954, as
1401 amended, if the organization actively participates in planning
1402 and conducting the event, is responsible for the safety and



882296

1403 success of the event, is organized for the purpose of sponsoring
1404 live theater, live opera, or live ballet productions in this
1405 state, has more than 10,000 subscribing members and has among
1406 the stated purposes in its charter the promotion of arts
1407 education in the communities it serves, and will receive at
1408 least 20 percent of the net profits, if any, of the events the
1409 organization sponsors and will bear the risk of at least 20
1410 percent of the losses, if any, from the events it sponsors if
1411 the organization employs other persons as agents to provide
1412 services in connection with a sponsored event. Before March 1 of
1413 each year, such organization may apply to the department for a
1414 certificate of exemption for admissions to such events sponsored
1415 in this state by the organization during the immediately
1416 following state fiscal year. The application must state the
1417 total dollar amount of admissions receipts collected by the
1418 organization or its agents from such events in this state
1419 sponsored by the organization or its agents in the year
1420 immediately preceding the year in which the organization applies
1421 for the exemption. Such organization shall receive the exemption
1422 only to the extent of \$1.5 million multiplied by the ratio that
1423 such receipts bear to the total of such receipts of all
1424 organizations applying for the exemption in such year; however,
1425 such exemption granted to any organization may not exceed 6
1426 percent of such admissions receipts collected by the
1427 organization or its agents in the year immediately preceding the
1428 year in which the organization applies for the exemption. Each
1429 organization receiving the exemption shall report each month to
1430 the department the total admissions receipts collected from such
1431 events sponsored by the organization during the preceding month



1432 and shall remit to the department an amount equal to 6 percent
1433 of such receipts reduced by any amount remaining under the
1434 exemption. Tickets for such events sold by such organizations
1435 may not reflect the tax otherwise imposed under this section.

1436 8. Entry fees for participation in freshwater fishing
1437 tournaments.

1438 9. Participation or entry fees charged to participants in a
1439 game, race, or other sport or recreational event if spectators
1440 are charged a taxable admission to such event.

1441 10. Admissions to any postseason collegiate football game
1442 sanctioned by the National Collegiate Athletic Association.

1443 11. Admissions to and membership fees for gun clubs. For
1444 purposes of this subparagraph, the term "gun club" means an
1445 organization whose primary purpose is to offer its members
1446 access to one or more shooting ranges for target or skeet
1447 shooting.

1448 Section 28. Paragraph (a) of subsection (1) of section
1449 212.05, Florida Statutes, is amended, and paragraph (n) is added
1450 to that subsection, to read:

1451 212.05 Sales, storage, use tax.—It is hereby declared to be
1452 the legislative intent that every person is exercising a taxable
1453 privilege who engages in the business of selling tangible
1454 personal property at retail in this state, including the
1455 business of making mail order sales, or who rents or furnishes
1456 any of the things or services taxable under this chapter, or who
1457 stores for use or consumption in this state any item or article
1458 of tangible personal property as defined herein and who leases
1459 or rents such property within the state.

1460 (1) For the exercise of such privilege, a tax is levied on



882296

1461 each taxable transaction or incident, which tax is due and
1462 payable as follows:

1463 (a)1.a. At the rate of 6 percent of the sales price of each
1464 item or article of tangible personal property when sold at
1465 retail in this state, computed on each taxable sale for the
1466 purpose of remitting the amount of tax due the state, and
1467 including each and every retail sale.

1468 b. Each occasional or isolated sale of an aircraft, boat,
1469 mobile home, or motor vehicle of a class or type which is
1470 required to be registered, licensed, titled, or documented in
1471 this state or by the United States Government shall be subject
1472 to tax at the rate provided in this paragraph. The department
1473 shall by rule adopt any nationally recognized publication for
1474 valuation of used motor vehicles as the reference price list for
1475 any used motor vehicle which is required to be licensed pursuant
1476 to s. 320.08(1), (2), (3)(a), (b), (c), or (e), or (9). If any
1477 party to an occasional or isolated sale of such a vehicle
1478 reports to the tax collector a sales price which is less than 80
1479 percent of the average loan price for the specified model and
1480 year of such vehicle as listed in the most recent reference
1481 price list, the tax levied under this paragraph shall be
1482 computed by the department on such average loan price unless the
1483 parties to the sale have provided to the tax collector an
1484 affidavit signed by each party, or other substantial proof,
1485 stating the actual sales price. Any party to such sale who
1486 reports a sales price less than the actual sales price is guilty
1487 of a misdemeanor of the first degree, punishable as provided in
1488 s. 775.082 or s. 775.083. The department shall collect or
1489 attempt to collect from such party any delinquent sales taxes.



1490 In addition, such party shall pay any tax due and any penalty
1491 and interest assessed plus a penalty equal to twice the amount
1492 of the additional tax owed. Notwithstanding any other provision
1493 of law, the Department of Revenue may waive or compromise any
1494 penalty imposed pursuant to this subparagraph.

1495 2. This paragraph does not apply to the sale of a boat or
1496 aircraft by or through a registered dealer under this chapter to
1497 a purchaser who, at the time of taking delivery, is a
1498 nonresident of this state, does not make his or her permanent
1499 place of abode in this state, and is not engaged in carrying on
1500 in this state any employment, trade, business, or profession in
1501 which the boat or aircraft will be used in this state, or is a
1502 corporation none of the officers or directors of which is a
1503 resident of, or makes his or her permanent place of abode in,
1504 this state, or is a noncorporate entity that has no individual
1505 vested with authority to participate in the management,
1506 direction, or control of the entity's affairs who is a resident
1507 of, or makes his or her permanent abode in, this state. For
1508 purposes of this exemption, either a registered dealer acting on
1509 his or her own behalf as seller, a registered dealer acting as
1510 broker on behalf of a seller, or a registered dealer acting as
1511 broker on behalf of the purchaser may be deemed to be the
1512 selling dealer. This exemption shall not be allowed unless:

1513 a. The purchaser removes a qualifying boat, as described in
1514 sub-subparagraph f., from the state within 90 days after the
1515 date of purchase or extension, or the purchaser removes a
1516 nonqualifying boat or an aircraft from this state within 10 days
1517 after the date of purchase or, when the boat or aircraft is
1518 repaired or altered, within 20 days after completion of the



882296

1519 repairs or alterations; or if the aircraft will be registered in
1520 a foreign jurisdiction and:

1521 (I) Application for the aircraft's registration is properly
1522 filed with a civil airworthiness authority of a foreign
1523 jurisdiction within 10 days after the date of purchase;

1524 (II) The purchaser removes the aircraft from the state to a
1525 foreign jurisdiction within 10 days after the date the aircraft
1526 is registered by the applicable foreign airworthiness authority;
1527 and

1528 (III) The aircraft is operated in the state solely to
1529 remove it from the state to a foreign jurisdiction.

1530

1531 For purposes of this sub-subparagraph, the term "foreign
1532 jurisdiction" means any jurisdiction outside of the United
1533 States or any of its territories;

1534 b. The purchaser, within 90 ~~30~~ days from the date of
1535 departure, provides the department with written proof that the
1536 purchaser licensed, registered, titled, or documented the boat
1537 or aircraft outside the state. If such written proof is
1538 unavailable, within 90 ~~30~~ days the purchaser shall provide proof
1539 that the purchaser applied for such license, title,
1540 registration, or documentation. The purchaser shall forward to
1541 the department proof of title, license, registration, or
1542 documentation upon receipt;

1543 c. The purchaser, within 30 ~~10~~ days after ~~of~~ removing the
1544 boat or aircraft from Florida, furnishes the department with
1545 proof of removal in the form of receipts for fuel, dockage,
1546 slippage, tie-down, or hangaring from outside of Florida. The
1547 information so provided must clearly and specifically identify



882296

1548 the boat or aircraft;

1549 d. The selling dealer, within 30 ~~5~~ days after ~~of~~ the date
1550 of sale, provides to the department a copy of the sales invoice,
1551 closing statement, bills of sale, and the original affidavit
1552 signed by the purchaser attesting that he or she has read the
1553 provisions of this section;

1554 e. The seller makes a copy of the affidavit a part of his
1555 or her record for as long as required by s. 213.35; and

1556 f. Unless the nonresident purchaser of a boat of 5 net tons
1557 of admeasurement or larger intends to remove the boat from this
1558 state within 10 days after the date of purchase or when the boat
1559 is repaired or altered, within 20 days after completion of the
1560 repairs or alterations, the nonresident purchaser applies to the
1561 selling dealer for a decal which authorizes 90 days after the
1562 date of purchase for removal of the boat. The nonresident
1563 purchaser of a qualifying boat may apply to the selling dealer
1564 within 60 days after the date of purchase for an extension decal
1565 that authorizes the boat to remain in this state for an
1566 additional 90 days, but not more than a total of 180 days,
1567 before the nonresident purchaser is required to pay the tax
1568 imposed by this chapter. The department is authorized to issue
1569 decals in advance to dealers. The number of decals issued in
1570 advance to a dealer shall be consistent with the volume of the
1571 dealer's past sales of boats which qualify under this sub-
1572 subparagraph. The selling dealer or his or her agent shall mark
1573 and affix the decals to qualifying boats in the manner
1574 prescribed by the department, before delivery of the boat.

1575 (I) The department is hereby authorized to charge dealers a
1576 fee sufficient to recover the costs of decals issued, except the



882296

1577 extension decal shall cost \$425.

1578 (II) The proceeds from the sale of decals will be deposited
1579 into the administrative trust fund.

1580 (III) Decals shall display information to identify the boat
1581 as a qualifying boat under this sub-subparagraph, including, but
1582 not limited to, the decal's date of expiration.

1583 (IV) The department is authorized to require dealers who
1584 purchase decals to file reports with the department and may
1585 prescribe all necessary records by rule. All such records are
1586 subject to inspection by the department.

1587 (V) Any dealer or his or her agent who issues a decal
1588 falsely, fails to affix a decal, mismarks the expiration date of
1589 a decal, or fails to properly account for decals will be
1590 considered prima facie to have committed a fraudulent act to
1591 evade the tax and will be liable for payment of the tax plus a
1592 mandatory penalty of 200 percent of the tax, and shall be liable
1593 for fine and punishment as provided by law for a conviction of a
1594 misdemeanor of the first degree, as provided in s. 775.082 or s.
1595 775.083.

1596 (VI) Any nonresident purchaser of a boat who removes a
1597 decal before permanently removing the boat from the state, or
1598 defaces, changes, modifies, or alters a decal in a manner
1599 affecting its expiration date before its expiration, or who
1600 causes or allows the same to be done by another, will be
1601 considered prima facie to have committed a fraudulent act to
1602 evade the tax and will be liable for payment of the tax plus a
1603 mandatory penalty of 200 percent of the tax, and shall be liable
1604 for fine and punishment as provided by law for a conviction of a
1605 misdemeanor of the first degree, as provided in s. 775.082 or s.



882296

1606 775.083.

1607 (VII) The department is authorized to adopt rules necessary
1608 to administer and enforce this subparagraph and to publish the
1609 necessary forms and instructions.

1610 (VIII) The department is hereby authorized to adopt
1611 emergency rules pursuant to s. 120.54(4) to administer and
1612 enforce the provisions of this subparagraph.

1613

1614 If the purchaser fails to remove the qualifying boat from this
1615 state within the maximum 180 days after purchase or a
1616 nonqualifying boat or an aircraft from this state within 10 days
1617 after purchase or, when the boat or aircraft is repaired or
1618 altered, within 20 days after completion of such repairs or
1619 alterations, or permits the boat or aircraft to return to this
1620 state within 6 months from the date of departure, except as
1621 provided in s. 212.08(7)(fff), or if the purchaser fails to
1622 furnish the department with any of the documentation required by
1623 this subparagraph within the prescribed time period, the
1624 purchaser shall be liable for use tax on the cost price of the
1625 boat or aircraft and, in addition thereto, payment of a penalty
1626 to the Department of Revenue equal to the tax payable. This
1627 penalty shall be in lieu of the penalty imposed by s. 212.12(2).
1628 The maximum 180-day period following the sale of a qualifying
1629 boat tax-exempt to a nonresident may not be tolled for any
1630 reason.

1631 (n) At the rate of 5.5 percent of the sales price on the
1632 sale of a new mobile home. As used in this paragraph, the term
1633 "new mobile home" has the same meaning as in s. 319.001.

1634 Section 29. Subsection (6) of section 212.055, Florida



882296

1635 Statutes, is amended, and paragraph (f) is added to subsection
1636 (1) of that section, to read:

1637 212.055 Discretionary sales surtaxes; legislative intent;
1638 authorization and use of proceeds.—It is the legislative intent
1639 that any authorization for imposition of a discretionary sales
1640 surtax shall be published in the Florida Statutes as a
1641 subsection of this section, irrespective of the duration of the
1642 levy. Each enactment shall specify the types of counties
1643 authorized to levy; the rate or rates which may be imposed; the
1644 maximum length of time the surtax may be imposed, if any; the
1645 procedure which must be followed to secure voter approval, if
1646 required; the purpose for which the proceeds may be expended;
1647 and such other requirements as the Legislature may provide.
1648 Taxable transactions and administrative procedures shall be as
1649 provided in s. 212.054.

1650 (1) CHARTER COUNTY AND REGIONAL TRANSPORTATION SYSTEM
1651 SURTAX.—

1652 (f) Any discretionary sales surtax levied under this
1653 subsection pursuant to a referendum held on or after July 1,
1654 2020, may not be levied for more than 30 years.

1655 (6) SCHOOL CAPITAL OUTLAY SURTAX.—

1656 (a) The school board in each county may levy, pursuant to
1657 resolution conditioned to take effect only upon approval by a
1658 majority vote of the electors of the county voting in a
1659 referendum, a discretionary sales surtax at a rate that may not
1660 exceed 0.5 percent.

1661 (b) The resolution must ~~shall~~ include a statement that
1662 provides a brief and general description of the school capital
1663 outlay projects to be funded by the surtax. The resolution must



882296

1664 include a statement that the revenues collected must be shared
1665 with eligible charter schools based on their proportionate share
1666 of the total school district enrollment. The statement must
1667 ~~shall~~ conform to the requirements of s. 101.161 and shall be
1668 placed on the ballot by the governing body of the county. The
1669 following question shall be placed on the ballot:

1670
1671 FOR THE CENTS TAX

1672 AGAINST THE CENTS TAX

1673
1674
1675 (c) The resolution providing for the imposition of the
1676 surtax must ~~shall~~ set forth a plan for use of the surtax
1677 proceeds for fixed capital expenditures or fixed capital costs
1678 associated with the construction, reconstruction, or improvement
1679 of school facilities and campuses which have a useful life
1680 expectancy of 5 or more years, and any land acquisition, land
1681 improvement, design, and engineering costs related thereto.
1682 Additionally, the plan shall include the costs of retrofitting
1683 and providing for technology implementation, including hardware
1684 and software, for the various sites within the school district.
1685 Surtax revenues may be used to service ~~for the purpose of~~
1686 ~~servicing~~ bond indebtedness to finance projects authorized by
1687 this subsection, and any interest accrued thereto may be held in
1688 trust to finance such projects. Neither the proceeds of the
1689 surtax nor any interest accrued thereto shall be used for
1690 operational expenses. Surtax revenues shared with charter



882296

1691 schools shall be expended by the charter school in a manner
1692 consistent with the allowable uses set forth in s. 1013.62(4).
1693 All revenues and expenditures shall be accounted for in a
1694 charter school's monthly or quarterly financial statement
1695 pursuant to s. 1002.33(9). The eligibility of a charter school
1696 to receive funds under this subsection shall be determined in
1697 accordance with s. 1013.62(1). If a school's charter is not
1698 renewed or is terminated and the school is dissolved under the
1699 provisions of law under which the school was organized, any
1700 unencumbered funds received under this subsection shall revert
1701 to the sponsor.

1702 (d) Surtax revenues collected by the Department of Revenue
1703 pursuant to this subsection shall be distributed to the school
1704 board imposing the surtax in accordance with law.

1705 Section 30. The amendment made by this act to s.
1706 212.055(6), Florida Statutes, which amends the allowable uses of
1707 the school capital outlay surtax, applies to levies authorized
1708 by vote of the electors on or after July 1, 2020.

1709 Section 31. Paragraph (fff) of subsection (7) of section
1710 212.08, Florida Statutes, is amended, and paragraph (u) is added
1711 to subsection (5) of that section, to read:

1712 212.08 Sales, rental, use, consumption, distribution, and
1713 storage tax; specified exemptions.—The sale at retail, the
1714 rental, the use, the consumption, the distribution, and the
1715 storage to be used or consumed in this state of the following
1716 are hereby specifically exempt from the tax imposed by this
1717 chapter.

1718 (5) EXEMPTIONS; ACCOUNT OF USE.—

1719 (u) Aircraft equipment used in governmental contracts.—



882296

1720 Equipment, including electric and hydraulic ground power units,
1721 jet starter units, oxygen servicing and test equipment, engine
1722 trim boxes, and communications and avionics test sets, which is
1723 used to service, test, operate, upgrade, or configure aircraft
1724 for advanced training purposes as part of any contract with the
1725 United States Department of Defense or with a military branch of
1726 a recognized foreign government is exempt from the tax imposed
1727 by this chapter.

1728 (7) MISCELLANEOUS EXEMPTIONS.—Exemptions provided to any
1729 entity by this chapter do not inure to any transaction that is
1730 otherwise taxable under this chapter when payment is made by a
1731 representative or employee of the entity by any means,
1732 including, but not limited to, cash, check, or credit card, even
1733 when that representative or employee is subsequently reimbursed
1734 by the entity. In addition, exemptions provided to any entity by
1735 this subsection do not inure to any transaction that is
1736 otherwise taxable under this chapter unless the entity has
1737 obtained a sales tax exemption certificate from the department
1738 or the entity obtains or provides other documentation as
1739 required by the department. Eligible purchases or leases made
1740 with such a certificate must be in strict compliance with this
1741 subsection and departmental rules, and any person who makes an
1742 exempt purchase with a certificate that is not in strict
1743 compliance with this subsection and the rules is liable for and
1744 shall pay the tax. The department may adopt rules to administer
1745 this subsection.

1746 (fff) *Aircraft temporarily in the state.*—

1747 1. An aircraft owned by a nonresident is exempt from the
1748 use tax imposed under this chapter if the aircraft enters and



882296

1749 remains in this state for less than a total of 21 days during
1750 the 6-month period after the date of purchase. The temporary use
1751 of the aircraft and subsequent removal from this state may be
1752 proven by invoices for fuel, tie-down, or hangar charges issued
1753 by out-of-state vendors or suppliers or similar documentation
1754 that clearly and specifically identifies the aircraft. The
1755 exemption provided in this subparagraph is in addition to the
1756 exemptions provided in subparagraphs 2. and 3. ~~subparagraph 2.~~
1757 and s. 212.05(1) (a).

1758 2. An aircraft owned by a nonresident is exempt from the
1759 use tax imposed under this chapter if the aircraft enters or
1760 remains in this state exclusively for purposes of flight
1761 training, repairs, alterations, refitting, or modification. Such
1762 purposes shall be supported by written documentation issued by
1763 in-state vendors or suppliers which clearly and specifically
1764 identifies the aircraft. The exemption provided in this
1765 subparagraph is in addition to the exemptions provided in
1766 subparagraph 1. and s. 212.05(1) (a).

1767 3. An aircraft owned by a nonresident is exempt from the
1768 use tax imposed under this chapter if the aircraft enters or
1769 remains in this state exclusively to be used in service of a
1770 contract with the United States Department of Defense or with a
1771 military branch of a recognized foreign government. The
1772 exemption provided in this subparagraph is in addition to the
1773 exemptions provided in subparagraph 1. and s. 212.05(1) (a).

1774 Section 32. Effective October 1, 2020, paragraph (jjj) of
1775 subsection (7) of section 212.08, Florida Statutes, is amended
1776 to read:

1777 212.08 Sales, rental, use, consumption, distribution, and



1778 storage tax; specified exemptions.—The sale at retail, the
1779 rental, the use, the consumption, the distribution, and the
1780 storage to be used or consumed in this state of the following
1781 are hereby specifically exempt from the tax imposed by this
1782 chapter.

1783 (7) MISCELLANEOUS EXEMPTIONS.—Exemptions provided to any
1784 entity by this chapter do not inure to any transaction that is
1785 otherwise taxable under this chapter when payment is made by a
1786 representative or employee of the entity by any means,
1787 including, but not limited to, cash, check, or credit card, even
1788 when that representative or employee is subsequently reimbursed
1789 by the entity. In addition, exemptions provided to any entity by
1790 this subsection do not inure to any transaction that is
1791 otherwise taxable under this chapter unless the entity has
1792 obtained a sales tax exemption certificate from the department
1793 or the entity obtains or provides other documentation as
1794 required by the department. Eligible purchases or leases made
1795 with such a certificate must be in strict compliance with this
1796 subsection and departmental rules, and any person who makes an
1797 exempt purchase with a certificate that is not in strict
1798 compliance with this subsection and the rules is liable for and
1799 shall pay the tax. The department may adopt rules to administer
1800 this subsection.

1801 (jjj) *Certain machinery and equipment.*—

1802 1. Industrial machinery and equipment purchased by eligible
1803 manufacturing businesses which is used at a fixed location in
1804 this state for the manufacture, processing, compounding, or
1805 production of items of tangible personal property for sale is
1806 exempt from the tax imposed by this chapter. If, at the time of



882296

1807 purchase, the purchaser furnishes the seller with a signed
1808 certificate certifying the purchaser's entitlement to exemption
1809 pursuant to this paragraph, the seller is not required to
1810 collect the tax on the sale of such items, and the department
1811 shall look solely to the purchaser for recovery of the tax if it
1812 determines that the purchaser was not entitled to the exemption.

1813 2. For purposes of this paragraph, the term:

1814 a. "Eligible manufacturing business" means any business
1815 whose primary business activity at the location where the
1816 industrial machinery and equipment is located is within the
1817 industries classified under NAICS codes 31, 32, 33, 112511, and
1818 423930.

1819 b. "Eligible postharvest activity business" means a
1820 business whose primary business activity, at the location where
1821 the postharvest machinery and equipment is located, is within
1822 the industries classified under NAICS code 115114.

1823 c. "NAICS" means those classifications contained in the
1824 North American Industry Classification System, as published in
1825 2007 by the Office of Management and Budget, Executive Office of
1826 the President.

1827 d. "Primary business activity" means an activity
1828 representing more than 50 percent of the activities conducted at
1829 the location where the industrial machinery and equipment or
1830 postharvest machinery and equipment is located.

1831 e. "Industrial machinery and equipment" means tangible
1832 personal property or other property that has a depreciable life
1833 of 3 years or more and that is used as an integral part in the
1834 manufacturing, processing, compounding, or production of
1835 tangible personal property for sale. The term includes tangible



882296

1836 personal property or other property that has a depreciable life
1837 of 3 years or more which is used as an integral part in the
1838 recycling of metals for sale. A building and its structural
1839 components are not industrial machinery and equipment unless the
1840 building or structural component is so closely related to the
1841 industrial machinery and equipment that it houses or supports
1842 that the building or structural component can be expected to be
1843 replaced when the machinery and equipment are replaced. Heating
1844 and air conditioning systems are not industrial machinery and
1845 equipment unless the sole justification for their installation
1846 is to meet the requirements of the production process, even
1847 though the system may provide incidental comfort to employees or
1848 serve, to an insubstantial degree, nonproduction activities. The
1849 term includes parts and accessories for industrial machinery and
1850 equipment only to the extent that the parts and accessories are
1851 necessary for the continued operation of the industrial
1852 machinery or equipment or were purchased before the date the
1853 machinery and equipment were ~~are~~ placed in service.

1854 f. "Postharvest activities" means services performed on
1855 crops, after their harvest, with the intent of preparing them
1856 for market or further processing. Postharvest activities
1857 include, but are not limited to, crop cleaning, sun drying,
1858 shelling, fumigating, curing, sorting, grading, packing, and
1859 cooling.

1860 g. "Postharvest machinery and equipment" means tangible
1861 personal property or other property with a depreciable life of 3
1862 years or more which is used primarily for postharvest
1863 activities. A building and its structural components are not
1864 postharvest industrial machinery and equipment unless the



882296

1865 building or structural component is so closely related to the
1866 postharvest machinery and equipment that it houses or supports
1867 that the building or structural component can be expected to be
1868 replaced when the postharvest machinery and equipment is
1869 replaced. Heating and air conditioning systems are not
1870 postharvest machinery and equipment unless the sole
1871 justification for their installation is to meet the requirements
1872 of the postharvest activities process, even though the system
1873 may provide incidental comfort to employees or serve, to an
1874 insubstantial degree, nonpostharvest activities.

1875 3. Postharvest machinery and equipment purchased by an
1876 eligible postharvest activity business which is used at a fixed
1877 location in this state is exempt from the tax imposed by this
1878 chapter. All labor charges for the repair of, and parts and
1879 materials used in the repair of and incorporated into, such
1880 postharvest machinery and equipment are also exempt. If, at the
1881 time of purchase, the purchaser furnishes the seller with a
1882 signed certificate certifying the purchaser's entitlement to
1883 exemption pursuant to this subparagraph, the seller is not
1884 required to collect the tax on the sale of such items, and the
1885 department shall look solely to the purchaser for recovery of
1886 the tax if it determines that the purchaser was not entitled to
1887 the exemption.

1888 Section 33. Effective January 1, 2021, section 212.134,
1889 Florida Statutes, is created to read:

1890 212.134 Information returns relating to payment-card and
1891 third-party network transactions.—

1892 (1) For each year in which a payment settlement entity, an
1893 electronic payment facilitator, or other third party contracted



882296

1894 with the payment settlement entity to make payments to settle
1895 reportable payment transactions on behalf of the payment
1896 settlement entity must file a return pursuant to s. 6050W of the
1897 Internal Revenue Code, the entity, the facilitator, or the third
1898 party must submit the information in the return to the
1899 department by the 30th day after filing the federal return. The
1900 format of the information returns required must be either a copy
1901 of such information returns or a copy of such information
1902 returns related to participating payees with an address in the
1903 state. For purposes of this subsection, the term "payment
1904 settlement entity" has the same meaning as provided in s. 6050W
1905 of the Internal Revenue Code.

1906 (2) All reports submitted to the department under this
1907 section must be in an electronic format.

1908 (3) Any payment settlement entity, facilitator, or third
1909 party failing to file the information return required, filing an
1910 incomplete information return, or not filing an information
1911 return within the time prescribed is subject to a penalty of
1912 \$1,000 for each failure, if the failure is for not more than 30
1913 days, with an additional \$1,000 for each month or fraction of a
1914 month during which each failure continues. The total amount of
1915 penalty imposed on a reporting entity may not exceed \$10,000
1916 annually.

1917 (4) The executive director or his or her designee may waive
1918 the penalty if he or she determines that the failure to timely
1919 file an information return was due to reasonable cause and not
1920 due to willful negligence, willful neglect, or fraud.

1921 Section 34. Section 212.181, Florida Statutes, is created
1922 to read:



882296

1923 212.181 Determination of business address situs,
1924 distributions, and adjustments.-

1925 (1) For each certificate of registration issued pursuant to
1926 s. 212.18(3)(b), the department shall assign the place of
1927 business to a county based on the location address provided at
1928 the time of registration or at the time the dealer notifies the
1929 department of a change in a business location address.

1930 (2)(a) Each county that furnishes to the department
1931 information needed to update the electronic database created and
1932 maintained pursuant to s. 202.22(2)(a), including addresses of
1933 new developments, changes in addresses, annexations,
1934 incorporations, reorganizations, and any other changes in
1935 jurisdictional boundaries within the county, must specify an
1936 effective date, which must be the next ensuing January 1 or July
1937 1, and must be furnished to the department at least 120 days
1938 before the effective date. A county that provides notification
1939 to the department at least 120 days before the effective date
1940 that it has reviewed the database and has no changes for the
1941 ensuing January 1 or July 1 satisfies the requirement of this
1942 paragraph.

1943 (b) A county that imposes a tourist development tax in a
1944 subcounty special district pursuant to s. 125.0104(3)(b) must
1945 identify the subcounty special district addresses to which the
1946 tourist development tax applies as part of the address
1947 information submission required under paragraph (a). This
1948 paragraph does not apply to counties that self-administer the
1949 tax pursuant to s. 125.0104(10).

1950 (c) The department shall update the electronic database
1951 created and maintained under s. 202.22(2)(a) using the



882296

1952 information furnished by local taxing jurisdictions under
1953 paragraph (a) and shall ensure each business location is
1954 correctly assigned to the applicable county pursuant to
1955 subsection (1). Each update must specify the effective date as
1956 the next ensuing January 1 or July 1 and must be posted by the
1957 department on a website not less than 90 days before the
1958 effective date.

1959 (3) (a) For distributions made pursuant to ss. 125.0104,
1960 212.20(6) (a), (b), and (d)2., misallocations occurring solely
1961 due to the assignment of an address to an incorrect county will
1962 be corrected prospectively only from the date the department is
1963 made aware of the misallocation, subject to the following:

1964 1. If the county that should have received the misallocated
1965 distributions followed the notification and timing provisions in
1966 subsection (2) for the affected periods, such misallocations may
1967 be adjusted by prorating current and future distributions for
1968 the period the misallocation occurred, not to exceed 36 months
1969 from the date the department is made aware of the misallocation.

1970 2. If the county that received the misallocated
1971 distribution followed the notification and timing provisions in
1972 subsection (2) for the affected periods and the county that
1973 should have received the misallocation did not, the correction
1974 shall apply only prospectively from the date the department is
1975 made aware of the misallocation.

1976 (b) Nothing in this subsection prevents affected counties
1977 from determining an alternative method of adjustment pursuant to
1978 an interlocal agreement. Affected counties with an interlocal
1979 agreement must provide a copy of the interlocal agreement
1980 specifying an alternative method of adjustment to the department



882296

1981 within 90 days after the date of the department's notice of the
1982 misallocation.

1983 (4) The department may adopt rules to administer this
1984 section, including rules establishing procedures and forms.

1985 Section 35. Paragraph (d) of subsection (6) of section
1986 212.20, Florida Statutes, is amended to read:

1987 212.20 Funds collected, disposition; additional powers of
1988 department; operational expense; refund of taxes adjudicated
1989 unconstitutionally collected.—

1990 (6) Distribution of all proceeds under this chapter and ss.
1991 202.18(1)(b) and (2)(b) and 203.01(1)(a)3. is as follows:

1992 (d) The proceeds of all other taxes and fees imposed
1993 pursuant to this chapter or remitted pursuant to s. 202.18(1)(b)
1994 and (2)(b) shall be distributed as follows:

1995 1. In any fiscal year, the greater of \$500 million, minus
1996 an amount equal to 4.6 percent of the proceeds of the taxes
1997 collected pursuant to chapter 201, or 5.2 percent of all other
1998 taxes and fees imposed pursuant to this chapter or remitted
1999 pursuant to s. 202.18(1)(b) and (2)(b) shall be deposited in
2000 monthly installments into the General Revenue Fund.

2001 2. After the distribution under subparagraph 1., 8.9744
2002 percent of the amount remitted by a sales tax dealer located
2003 within a participating county pursuant to s. 218.61 shall be
2004 transferred into the Local Government Half-cent Sales Tax
2005 Clearing Trust Fund. Beginning July 1, 2003, the amount to be
2006 transferred shall be reduced by 0.1 percent, and the department
2007 shall distribute this amount to the Public Employees Relations
2008 Commission Trust Fund less \$5,000 each month, which shall be
2009 added to the amount calculated in subparagraph 3. and



882296

2010 distributed accordingly.

2011 3. After the distribution under subparagraphs 1. and 2.,
2012 0.0966 percent shall be transferred to the Local Government
2013 Half-cent Sales Tax Clearing Trust Fund and distributed pursuant
2014 to s. 218.65.

2015 4. After the distributions under subparagraphs 1., 2., and
2016 3., 2.0810 percent of the available proceeds shall be
2017 transferred monthly to the Revenue Sharing Trust Fund for
2018 Counties pursuant to s. 218.215.

2019 5. After the distributions under subparagraphs 1., 2., and
2020 3., 1.3653 percent of the available proceeds shall be
2021 transferred monthly to the Revenue Sharing Trust Fund for
2022 Municipalities pursuant to s. 218.215. If the total revenue to
2023 be distributed pursuant to this subparagraph is at least as
2024 great as the amount due from the Revenue Sharing Trust Fund for
2025 Municipalities and the former Municipal Financial Assistance
2026 Trust Fund in state fiscal year 1999-2000, no municipality shall
2027 receive less than the amount due from the Revenue Sharing Trust
2028 Fund for Municipalities and the former Municipal Financial
2029 Assistance Trust Fund in state fiscal year 1999-2000. If the
2030 total proceeds to be distributed are less than the amount
2031 received in combination from the Revenue Sharing Trust Fund for
2032 Municipalities and the former Municipal Financial Assistance
2033 Trust Fund in state fiscal year 1999-2000, each municipality
2034 shall receive an amount proportionate to the amount it was due
2035 in state fiscal year 1999-2000.

2036 6. Of the remaining proceeds:

2037 a. In each fiscal year, the sum of \$29,915,500 shall be
2038 divided into as many equal parts as there are counties in the



882296

2039 state, and one part shall be distributed to each county. The
2040 distribution among the several counties must begin each fiscal
2041 year on or before January 5th and continue monthly for a total
2042 of 4 months. If a local or special law required that any moneys
2043 accruing to a county in fiscal year 1999-2000 under the then-
2044 existing provisions of s. 550.135 be paid directly to the
2045 district school board, special district, or a municipal
2046 government, such payment must continue until the local or
2047 special law is amended or repealed. The state covenants with
2048 holders of bonds or other instruments of indebtedness issued by
2049 local governments, special districts, or district school boards
2050 before July 1, 2000, that it is not the intent of this
2051 subparagraph to adversely affect the rights of those holders or
2052 relieve local governments, special districts, or district school
2053 boards of the duty to meet their obligations as a result of
2054 previous pledges or assignments or trusts entered into which
2055 obligated funds received from the distribution to county
2056 governments under then-existing s. 550.135. This distribution
2057 specifically is in lieu of funds distributed under s. 550.135
2058 before July 1, 2000.

2059 b. The department shall distribute \$166,667 monthly to each
2060 applicant certified as a facility for a new or retained
2061 professional sports franchise pursuant to s. 288.1162. Up to
2062 \$41,667 shall be distributed monthly by the department to each
2063 certified applicant as defined in s. 288.11621 for a facility
2064 for a spring training franchise. However, not more than \$416,670
2065 may be distributed monthly in the aggregate to all certified
2066 applicants for facilities for spring training franchises.
2067 Distributions begin 60 days after such certification and



882296

2068 continue for not more than 30 years, except as otherwise
2069 provided in s. 288.11621. A certified applicant identified in
2070 this sub-subparagraph may not receive more in distributions than
2071 expended by the applicant for the public purposes provided in s.
2072 288.1162(5) or s. 288.11621(3).

2073 c. Beginning 30 days after notice by the Department of
2074 Economic Opportunity to the Department of Revenue that an
2075 applicant has been certified as the professional golf hall of
2076 fame pursuant to s. 288.1168 and is open to the public, \$166,667
2077 shall be distributed monthly, for up to 420 ~~300~~ months, to the
2078 applicant.

2079 d. Beginning 30 days after notice by the Department of
2080 Economic Opportunity to the Department of Revenue that the
2081 applicant has been certified as the International Game Fish
2082 Association World Center facility pursuant to s. 288.1169, and
2083 the facility is open to the public, \$83,333 shall be distributed
2084 monthly, for up to 168 months, to the applicant. This
2085 distribution is subject to reduction pursuant to s. 288.1169. A
2086 lump sum payment of \$999,996 shall be made after certification
2087 and before July 1, 2000.

2088 e. The department shall distribute up to \$83,333 monthly to
2089 each certified applicant as defined in s. 288.11631 for a
2090 facility used by a single spring training franchise, or up to
2091 \$166,667 monthly to each certified applicant as defined in s.
2092 288.11631 for a facility used by more than one spring training
2093 franchise. Monthly distributions begin 60 days after such
2094 certification or July 1, 2016, whichever is later, and continue
2095 for not more than 20 years to each certified applicant as
2096 defined in s. 288.11631 for a facility used by a single spring



882296

2097 training franchise or not more than 25 years to each certified
2098 applicant as defined in s. 288.11631 for a facility used by more
2099 than one spring training franchise. A certified applicant
2100 identified in this sub-subparagraph may not receive more in
2101 distributions than expended by the applicant for the public
2102 purposes provided in s. 288.11631(3).

2103 f. Beginning 45 days after notice by the Department of
2104 Economic Opportunity to the Department of Revenue that an
2105 applicant has been approved by the Legislature and certified by
2106 the Department of Economic Opportunity under s. 288.11625 or
2107 upon a date specified by the Department of Economic Opportunity
2108 as provided under s. 288.11625(6)(d), the department shall
2109 distribute each month an amount equal to one-twelfth of the
2110 annual distribution amount certified by the Department of
2111 Economic Opportunity for the applicant. The department may not
2112 distribute more than \$7 million in the 2014-2015 fiscal year or
2113 more than \$13 million annually thereafter under this sub-
2114 subparagraph.

2115 g. Beginning December 1, 2015, and ending June 30, 2016,
2116 the department shall distribute \$26,286 monthly to the State
2117 Transportation Trust Fund. Beginning July 1, 2016, the
2118 department shall distribute \$15,333 monthly to the State
2119 Transportation Trust Fund.

2120 7. All other proceeds must remain in the General Revenue
2121 Fund.

2122 Section 36. Section 215.179, Florida Statutes, is created
2123 to read:

2124 215.179 Solicitation of payment.—An owner of a public
2125 building or the owner's employee may not seek, accept, or



882296

2126 solicit any payment or other form of consideration for providing
2127 the written allocation letter described in s. 179D(d) (4) of the
2128 Internal Revenue Code and Internal Revenue Service (IRS) Notice
2129 2008-40. An allocation letter must be signed and returned to the
2130 architect, engineer, or contractor within 15 days after written
2131 request. The architect, engineer, or contractor shall file the
2132 allocation request with the Department of Financial Services.
2133 This section is effective until the Internal Revenue Service
2134 supersedes s. 3 of IRS Notice 2008-40 and materially modifies
2135 the allocation process therein.

2136 Section 37. Section 213.0537, Florida Statutes, is created
2137 to read:

2138 213.0537 Electronic notification with affirmative consent.—

2139 (1) Notwithstanding any other provision of law, the
2140 Department of Revenue may send notices electronically, by postal
2141 mail, or both. Electronic transmission may be used only with the
2142 affirmative consent of the taxpayer or its representative.

2143 Documents sent pursuant to this section comply with the same
2144 timing and form requirements as documents sent by postal mail.
2145 If a document sent electronically is returned as undeliverable,
2146 the department must resend the document by postal mail. However,
2147 the original electronic transmission used with the affirmative
2148 consent of the taxpayer or its representative is the official
2149 mailing for purposes of this chapter.

2150 (2) A notice sent electronically will be considered to have
2151 been received by the recipient if the transmission is addressed
2152 to the address provided by the taxpayer or its representative. A
2153 notice sent electronically will be considered received even if
2154 no individual is aware of its receipt. In addition, a notice



882296

2155 sent electronically shall be considered received if the
2156 department does not receive notification that the document was
2157 undeliverable.

2158 (3) For the purposes of this section, the term:

2159 (a) "Affirmative consent" means that the taxpayer or its
2160 representative expressly consented to receive notices
2161 electronically either in response to a clear and conspicuous
2162 request for the taxpayer's or its representative's consent, or
2163 at the taxpayer's or its representative's own initiative.

2164 (b) "Notice" means all communications from the department
2165 to the taxpayer or its representative, including, but not
2166 limited to, billings, notices issued during the course of an
2167 audit, proposed assessments, and final assessments authorized by
2168 this chapter and any other actions constituting final agency
2169 action within the meaning of chapter 120.

2170 Section 38. Paragraph (b) of subsection (1) of section
2171 213.21, Florida Statutes, is amended to read:

2172 213.21 Informal conferences; compromises.-

2173 (1)

2174 (b) The statute of limitations upon the issuance of final
2175 assessments and the period for filing a claim for refund as
2176 required by s. 215.26(2) for any transactions occurring during
2177 the audit period shall be tolled during the period in which the
2178 taxpayer is engaged in a procedure under this section.

2179 Section 39. Effective upon this act becoming a law,
2180 paragraph (a) of subsection (4) of section 220.1105, Florida
2181 Statutes, is amended to read:

2182 220.1105 Tax imposed; automatic refunds and downward
2183 adjustments to tax rates.-



2184 (4) For fiscal years 2018-2019 through 2020-2021, any
2185 amount by which net collections for a fiscal year exceed
2186 adjusted forecasted collections for that fiscal year shall only
2187 be used to provide refunds to corporate income tax payers as
2188 follows:

2189 (a) For purposes of this subsection, the term:

2190 1. "Eligible taxpayer" means:

2191 a. For fiscal year 2018-2019, a taxpayer whose taxable year
2192 begins between April 1, 2017, and March 31, 2018, and whose
2193 final tax liability for such taxable year is greater than zero;

2194 b. For fiscal year 2019-2020, a taxpayer whose taxable year
2195 begins between April 1, 2018, and March 31, 2019, and whose
2196 final tax liability for such taxable year is greater than zero;
2197 or

2198 c. For fiscal year 2020-2021 a taxpayer whose taxable year
2199 begins between April 1, 2019, and March 31, 2020, and whose
2200 final tax liability for such taxable year is greater than zero.

2201 2. "Excess collections" for a fiscal year means the amount
2202 by which net collections for a fiscal year exceeds adjusted
2203 forecasted collections for that fiscal year.

2204 3. "Final tax liability" means the taxpayer's amount of tax
2205 due under this chapter for a taxable year, reported on a return
2206 filed with the department, plus the amount of any credit taken
2207 on such return under s. 220.1875.

2208 4. "Total eligible tax liability" for a fiscal year means
2209 the sum of final tax liabilities of all eligible taxpayers for a
2210 fiscal year as such liabilities are shown on the latest return
2211 filed with the department as of February 1 immediately following
2212 that fiscal year.



882296

2213 5. "Taxpayer refund share" for a fiscal year means an
2214 eligible taxpayer's final tax liability as a percentage of the
2215 total eligible tax liability for that fiscal year.

2216 6. "Taxpayer refund" for a fiscal year means the taxpayer
2217 refund share for a fiscal year multiplied by the excess
2218 collections for a fiscal year.

2219 Section 40. The amendment made by this act to s.
2220 220.1105(4)(a)3., Florida Statutes, is remedial in nature and
2221 applies retroactively.

2222 Section 41. Paragraph (f) of subsection (2) of section
2223 220.1845, Florida Statutes, is amended to read:

2224 220.1845 Contaminated site rehabilitation tax credit.—

2225 (2) AUTHORIZATION FOR TAX CREDIT; LIMITATIONS.—

2226 (f) The total amount of the tax credits which may be
2227 granted under this section is \$18.2 ~~\$18.5~~ million in ~~the 2018-~~
2228 ~~2019~~ fiscal year 2020-2021 and \$10 million each fiscal year
2229 thereafter.

2230 Section 42. Section 220.197, Florida Statutes, is created
2231 to read:

2232 220.197 1031 exchange tax credit.—

2233 (1) As used in this section, the term "NAICS" means those
2234 classifications contained in the North American Industry
2235 Classification System, as published in 2007 by the Office of
2236 Management and Budget, Executive Office of the President.

2237 (2) A taxpayer is eligible for a \$2 million credit against
2238 the tax imposed by this chapter for its 2018 taxable year if:

2239 (a)1. The taxpayer is classified in the NAICS industry code
2240 53211;

2241 2. The taxpayer deferred gains on the sale of personal



882296

2242 property assets for federal income purposes under s. 1031 of the
2243 Internal Revenue Code during its taxable year beginning on or
2244 after August 1, 2016, and before August 1, 2017; and

2245 3. The taxpayer's final tax liability for its taxable year
2246 beginning on or after August 1, 2017, and before August 1, 2018,
2247 before application of the credit authorized by this section, is
2248 greater than \$15 million and is at least 700 percent greater
2249 than its final tax liability for its taxable year beginning on
2250 or after August 1, 2016, and before August 1, 2017; or

2251 (b)1. The taxpayer is classified under NAICS industry code
2252 522220 or 532112;

2253 2. The taxpayer deferred gains on the sale of personal
2254 property assets for federal income purposes under s. 1031 of the
2255 Internal Revenue Code during its taxable year beginning on or
2256 after August 1, 2016, and before August 1, 2017; and

2257 3. The taxpayer's final tax liability for its taxable year
2258 beginning on or after August 1, 2017, and before August 1, 2018,
2259 before application of the credit authorized by this section, was
2260 greater than \$15 million and was at least \$15 million greater
2261 than its final tax liability for its taxable year beginning on
2262 or after August 1, 2016, and before August 1, 2017.

2263 (3) This section operates retroactively to January 1, 2018.

2264 Section 43. Paragraph (b) of subsection (5) and subsections
2265 (8) and (9) of section 288.106, Florida Statutes, are amended to
2266 read:

2267 288.106 Tax refund program for qualified target industry
2268 businesses.—

2269 (5) TAX REFUND AGREEMENT.—

2270 (b) Compliance with the terms and conditions of the



2271 agreement is a condition precedent for the receipt of a tax
2272 refund each year. The failure to comply with the terms and
2273 conditions of the tax refund agreement results in the loss of
2274 eligibility for receipt of all tax refunds previously authorized
2275 under this section and the revocation by the department of the
2276 certification of the business entity as a qualified target
2277 industry business, unless the business is eligible to receive
2278 and elects to accept a prorated refund under paragraph (6)(e) or
2279 the department grants the business an economic recovery
2280 extension.

2281 1. A qualified target industry business may submit a
2282 request to the department for an economic recovery extension.
2283 The request must provide quantitative evidence demonstrating how
2284 negative economic conditions in the business's industry, the
2285 effects of a named hurricane or tropical storm, or specific acts
2286 of terrorism affecting the qualified target industry business
2287 have prevented the business from complying with the terms and
2288 conditions of its tax refund agreement.

2289 2. Upon receipt of a request under subparagraph 1., the
2290 department has 45 days to notify the requesting business, in
2291 writing, whether its extension has been granted or denied. In
2292 determining whether an extension should be granted, the
2293 department shall consider the extent to which negative economic
2294 conditions in the requesting business's industry have occurred
2295 in the state or the effects of a named hurricane or tropical
2296 storm or specific acts of terrorism affecting the qualified
2297 target industry business have prevented the business from
2298 complying with the terms and conditions of its tax refund
2299 agreement. The department shall consider current employment



2300 statistics for this state by industry, including whether the
2301 business's industry had substantial job loss during the prior
2302 year, when determining whether an extension shall be granted.

2303 3. As a condition for receiving a prorated refund under
2304 paragraph (6) (e) or an economic recovery extension under this
2305 paragraph, a qualified target industry business must agree to
2306 renegotiate its tax refund agreement with the department to, at
2307 a minimum, ensure that the terms of the agreement comply with
2308 current law and the department's procedures governing
2309 application for and award of tax refunds. Upon approving the
2310 award of a prorated refund or granting an economic recovery
2311 extension, the department shall renegotiate the tax refund
2312 agreement with the business as required by this subparagraph.
2313 When amending the agreement of a business receiving an economic
2314 recovery extension, the department may extend the duration of
2315 the agreement for a period not to exceed 2 years.

2316 4. A qualified target industry business located in a county
2317 affected by Hurricane Michael, as defined in subsection (8), may
2318 submit a request for an economic recovery extension to the
2319 department in lieu of any tax refund claim scheduled to be
2320 submitted after January 1, 2021 ~~2009~~, but before July 1, 2023
2321 ~~2012~~.

2322 5. A qualified target industry business that receives an
2323 economic recovery extension may not receive a tax refund for the
2324 period covered by the extension.

2325 (8) SPECIAL INCENTIVES.—If the department determines it is
2326 in the best interest of the public for reasons of facilitating
2327 economic development, growth, or new employment opportunities
2328 within a ~~Disproportionally Affected~~ county affected by Hurricane



2329 Michael, the department ~~may~~, between July 1, 2020 ~~2011~~, and June
2330 30, 2023 ~~2014~~, may waive ~~any or all~~ wage or local financial
2331 support eligibility requirements. If the department elects to
2332 wave wage or financial support eligibility requirements, the
2333 waiver must be stated in writing. ~~and allow~~ A qualified target
2334 industry business that relocates from another state to, or
2335 establishes ~~which relocates all or a portion of its business or~~
2336 expands its existing business in, a ~~to a~~ Disproportionally
2337 Affected county affected by Hurricane Michael is eligible to
2338 receive a tax refund payment of up to \$10,000 ~~\$6,000~~ multiplied
2339 by the number of jobs specified in the tax refund agreement
2340 under subparagraph (5) (a)1. over the term of the agreement.
2341 ~~Prior to granting such waiver, the executive director of the~~
2342 ~~department shall file with the Governor a written statement of~~
2343 ~~the conditions and circumstances constituting the reason for the~~
2344 ~~waiver.~~ Such business shall be eligible for the additional tax
2345 refund payments specified in subparagraph (3) (b)4. if it meets
2346 the criteria. As used in this section, the term
2347 "Disproportionally Affected county affected by Hurricane
2348 Michael" means Bay County, Calhoun County ~~Eseambia County~~,
2349 Franklin County, Gadsden County, Gulf County, Holmes County,
2350 Jackson County, Jefferson County, Leon County, Liberty County,
2351 Okaloosa County, ~~Santa Rosa County~~, ~~Walton County~~, ~~or~~ Wakulla
2352 County, Walton County, or Washington County.

2353 ~~(9) EXPIRATION. An applicant may not be certified as~~
2354 ~~qualified under this section after June 30, 2020. A tax refund~~
2355 ~~agreement existing on that date shall continue in effect in~~
2356 ~~accordance with its terms.~~

2357 Section 44. Subsection (8) of section 288.1168, Florida



882296

2358 Statutes, is amended to read:

2359 288.1168 Professional golf hall of fame facility.—

2360 (8) This section is repealed June 30, 2033 ~~2023~~.

2361 Section 45. Paragraph (c) is added to subsection (2) of
2362 section 319.32, Florida Statutes, to read:

2363 319.32 Fees; service charges; disposition.—

2364 (2)

2365 (c) In exercising his or her authority to contract with a
2366 license plate agent, the tax collector shall determine the
2367 additional service charges to be collected by privately owned
2368 license plate agents approved by the tax collector. Additional
2369 service charges must be itemized and disclosed to the person
2370 paying the service charges to the license plate agent. The
2371 license plate agent shall enter into a contract with the tax
2372 collector regarding the disclosure of additional service
2373 charges.

2374 Section 46. Subsection (5) of section 320.03, Florida
2375 Statutes, is amended to read:

2376 320.03 Registration; duties of tax collectors;
2377 International Registration Plan.—

2378 (5) In addition to the fees required under s. 320.08, a fee
2379 of 50 cents shall be charged on every license registration sold
2380 to cover the costs of the Florida Real Time Vehicle Information
2381 System. The fees collected shall be deposited into the Highway
2382 Safety Operating Trust Fund to be used exclusively to fund the
2383 system. The fee may only be used to fund the system equipment,
2384 software, personnel associated with the maintenance and
2385 programming of the system, and networks used in the offices of
2386 the county tax collectors as agents of the department and the



2387 ancillary technology necessary to integrate the system with
2388 other tax collection systems. Other tax collection systems may
2389 include technology systems provided by vendors contracted with
2390 the tax collector for in-person transactions of motor vehicle
2391 and mobile home registration certificates, registration license
2392 plates, and validation stickers and online motor vehicle and
2393 mobile home registration renewals and validation stickers. Upon
2394 a tax collector's request, the department shall provide the tax
2395 collector and its approved vendors with the same data access and
2396 interface functionality that other third parties receive from
2397 the department, including, but not limited to, bulk data for
2398 vehicle registrations and each applicant's current residential
2399 address and electronic mail address collected pursuant to s.
2400 320.95. Such data and functionality shall be used only for
2401 purposes of fulfilling the tax collector's statutory duties
2402 under this chapter and may not be resold or used for any other
2403 purpose. For purposes of this subsection, other tax collection
2404 systems do not include electronic filing systems pursuant to
2405 this section. The department shall administer this program upon
2406 consultation with the Florida Tax Collectors, Inc., to ensure
2407 that each county tax collector's office is technologically
2408 equipped and functional for the operation of the Florida Real
2409 Time Vehicle Information System. The department and each county
2410 tax collector's approved vendor shall enter into a memorandum of
2411 understanding, which includes protection of consumer privacy and
2412 data collection. Each county tax collector and its approved
2413 license plate agents shall enter into a memorandum of
2414 understanding with the department regarding use of the Florida
2415 Real Time Vehicle Information System in accordance with



882296

2416 paragraph (4) (b). Any designated revenue collected to support
2417 functions of the county tax collectors and not used in a given
2418 year must remain exclusively in the trust fund as a carryover to
2419 the following year.

2420 Section 47. Present subsection (3) of section 320.04,
2421 Florida Statutes, is redesignated as subsection (4), and a new
2422 subsection (3) is added to that section, to read:

2423 320.04 Registration service charge.—

2424 (3) In exercising his or her authority to contract with a
2425 license plate agent, the tax collector shall determine the
2426 additional service charges to be collected by privately owned
2427 license plate agents approved by the tax collector. Additional
2428 service charges must be itemized and disclosed to the person
2429 paying the service charges to the license plate agent. The
2430 license plate agent shall enter into a contract with the tax
2431 collector regarding the disclosure of additional service
2432 charges.

2433 Section 48. Subsection (7) of section 328.72, Florida
2434 Statutes, is amended to read:

2435 328.72 Classification; registration; fees and charges;
2436 surcharge; disposition of fees; fines; marine turtle stickers.—

2437 (7) SERVICE FEE.—

2438 (a) In addition to other registration fees, the vessel
2439 owner shall pay the tax collector a \$2.25 service fee for each
2440 registration issued, replaced, or renewed. Except as provided in
2441 subsection (15), all fees, other than the service charge,
2442 collected by a tax collector must be remitted to the department
2443 not later than 7 working days following the last day of the week
2444 in which the money was remitted. Vessels may travel in salt



882296

2445 water or fresh water.

2446 (b) In exercising his or her authority to contract with a
2447 license plate agent, the tax collector shall determine the
2448 additional service charges to be collected by privately owned
2449 license plate agents approved by the tax collector. Additional
2450 service charges must be itemized and disclosed to the person
2451 paying the service charges to the license plate agent. The
2452 license plate agent shall enter into a contract with the tax
2453 collector regarding the disclosure of additional service
2454 charges.

2455 Section 49. Subsection (1) of section 328.73, Florida
2456 Statutes, is amended to read:

2457 328.73 Registration; duties of tax collectors.—

2458 (1) The tax collectors in the counties of the state, as
2459 authorized agents of the department, shall issue registration
2460 certificates and vessel numbers and decals to applicants,
2461 subject to the requirements of law and in accordance with rules
2462 of the department. Other tax collection systems may include
2463 technology systems provided by vendors contracted with the tax
2464 collector for in-person and online vessel registration
2465 certificates and vessel numbers and decals. Upon a tax
2466 collector's request, the department shall provide the tax
2467 collector and its approved vendors with the same data access and
2468 interface functionality that other third parties receive from
2469 the department, including, but not limited to, bulk data for
2470 vessel registrations and each applicant's current residential
2471 address and electronic mail address collected pursuant to s.
2472 328.30. Such data and functionality shall be used only for
2473 purposes of fulfilling the tax collector's statutory duties



882296

2474 under this chapter and may not be resold or used for any other
2475 purpose. The department and each county tax collector's approved
2476 vendor shall enter into a memorandum of understanding, which
2477 includes protection of consumer privacy and data collection.

2478 Section 50. Subsection (4) of section 376.30781, Florida
2479 Statutes, is amended to read:

2480 376.30781 Tax credits for rehabilitation of drycleaning-
2481 solvent-contaminated sites and brownfield sites in designated
2482 brownfield areas; application process; rulemaking authority;
2483 revocation authority.—

2484 (4) The Department of Environmental Protection is
2485 responsible for allocating the tax credits provided for in s.
2486 220.1845, which may not exceed a total of \$18.2 ~~\$18.5~~ million in
2487 tax credits in fiscal year 2020-2021 ~~2018-2019~~ and \$10 million
2488 in tax credits each fiscal year thereafter.

2489 Section 51. Subsection (1) of section 413.4021, Florida
2490 Statutes, is amended to read:

2491 413.4021 Program participant selection; tax collection
2492 enforcement diversion program.—The Department of Revenue, in
2493 coordination with the Florida Association of Centers for
2494 Independent Living and the Florida Prosecuting Attorneys
2495 Association, shall select judicial circuits in which to operate
2496 the program. The association and the state attorneys' offices
2497 shall develop and implement a tax collection enforcement
2498 diversion program, which shall collect revenue due from persons
2499 who have not remitted their collected sales tax. The criteria
2500 for referral to the tax collection enforcement diversion program
2501 shall be determined cooperatively between the state attorneys'
2502 offices and the Department of Revenue.



882296

2503 (1) Notwithstanding s. 212.20, 75 ~~50~~ percent of the
2504 revenues collected from the tax collection enforcement diversion
2505 program shall be deposited into the special reserve account of
2506 the Florida Association of Centers for Independent Living, to be
2507 used to administer the James Patrick Memorial Work Incentive
2508 Personal Attendant Services and Employment Assistance Program
2509 and to contract with the state attorneys participating in the
2510 tax collection enforcement diversion program in an amount of not
2511 more than \$75,000 for each state attorney.

2512 Section 52. Subsections (1), (2), and (5) of section
2513 443.163, Florida Statutes, are amended to read:

2514 443.163 Electronic reporting and remitting of contributions
2515 and reimbursements.—

2516 (1) An employer may file any report and remit any
2517 contributions or reimbursements required under this chapter by
2518 electronic means. The Department of Economic Opportunity or the
2519 state agency providing reemployment assistance tax collection
2520 services shall adopt rules prescribing the format and
2521 instructions necessary for electronically filing reports and
2522 remitting contributions and reimbursements to ensure a full
2523 collection of contributions and reimbursements due. The
2524 acceptable method of transfer, the method, form, and content of
2525 the electronic means, and the method, if any, by which the
2526 employer will be provided with an acknowledgment shall be
2527 prescribed by the department or its tax collection service
2528 provider. However, any employer who employed 10 or more
2529 employees in any quarter during the preceding state fiscal year
2530 must file the Employers Quarterly Reports, including any
2531 corrections, for the current calendar year and remit the



882296

2532 contributions and reimbursements due by electronic means
2533 approved by the tax collection service provider. ~~A person who~~
2534 ~~prepared and reported for 100 or more employers in any quarter~~
2535 ~~during the preceding state fiscal year must file the Employers~~
2536 ~~Quarterly Reports for each calendar quarter in the current~~
2537 ~~calendar year, beginning with reports due for the second~~
2538 ~~calendar quarter of 2003, by electronic means approved by the~~
2539 ~~tax collection service provider.~~

2540 (2)~~(a)~~ An employer who is required by law to file an
2541 Employers Quarterly Report, including any corrections, by
2542 approved electronic means, but who files the report either
2543 directly or through an agent by a means other than approved
2544 electronic means, is liable for a penalty of \$25 ~~\$50~~ for that
2545 report and \$1 for each employee, not to exceed \$300. This
2546 penalty is in addition to any other penalty provided by this
2547 chapter. However, the penalty does not apply if the tax
2548 collection service provider waives the electronic filing
2549 requirement in advance. An employer who fails to remit
2550 contributions or reimbursements either directly or through an
2551 agent by approved electronic means as required by law is liable
2552 for a penalty of \$25 ~~\$50~~ for each remittance submitted by a
2553 means other than approved electronic means. This penalty is in
2554 addition to any other penalty provided by this chapter.

2555 ~~(b) A person who prepared and reported for 100 or more~~
2556 ~~employers in any quarter during the preceding state fiscal year,~~
2557 ~~but who fails to file an Employers Quarterly Report for each~~
2558 ~~calendar quarter in the current calendar year by approved~~
2559 ~~electronic means, is liable for a penalty of \$50 for that report~~
2560 ~~and \$1 for each employee. This penalty is in addition to any~~



882296

2561 ~~other penalty provided by this chapter. However, the penalty~~
2562 ~~does not apply if the tax collection service provider waives the~~
2563 ~~electronic filing requirement in advance.~~

2564 (5) The tax collection service provider may waive the
2565 penalty imposed by this section if a ~~written~~ request for a
2566 waiver ~~is filed which~~ establishes that imposition would be
2567 inequitable. Examples of inequity include, but are not limited
2568 to, situations where the failure to electronically file was
2569 caused by one of the following factors:

2570 (a) Death or serious illness of the person responsible for
2571 the preparation and filing of the report.

2572 (b) Destruction of the business records by fire or other
2573 casualty.

2574 (c) Unscheduled and unavoidable computer downtime.

2575 Section 53. Subsections (1) and (3) of section 626.932,
2576 Florida Statutes, are amended to read:

2577 626.932 Surplus lines tax.—

2578 (1) The premiums charged for surplus lines coverages are
2579 subject to a premium receipts tax of 4.94 ~~5~~ percent of all gross
2580 premiums charged for such insurance. The surplus lines agent
2581 shall collect from the insured the amount of the tax at the time
2582 of the delivery of the cover note, certificate of insurance,
2583 policy, or other initial confirmation of insurance, in addition
2584 to the full amount of the gross premium charged by the insurer
2585 for the insurance. The surplus lines agent is prohibited from
2586 absorbing such tax or, as an inducement for insurance or for any
2587 other reason, rebating all or any part of such tax or of his or
2588 her commission.

2589 (3) If a surplus lines policy covers risks or exposures



882296

2590 only partially in this state and the state is the home state as
2591 defined in the federal Nonadmitted and Reinsurance Reform Act of
2592 2010 (NRRA), the tax payable shall be computed on the gross
2593 premium. The surplus lines policy must be taxed in accordance
2594 with subsection (1) and the agent shall report the total premium
2595 for the risk that is located in this state and the total premium
2596 for the risk that is located outside of this state to the
2597 Florida Surplus Lines Service Office in the manner and form
2598 directed by the Florida Surplus Lines Service Office ~~The tax~~
2599 ~~must not exceed the tax rate where the risk or exposure is~~
2600 ~~located.~~

2601 Section 54. Subsection (3) of section 718.111, Florida
2602 Statutes, is amended to read:

2603 718.111 The association.—

2604 (3) POWER TO MANAGE CONDOMINIUM PROPERTY AND TO CONTRACT,
2605 SUE, AND BE SUED; CONFLICT OF INTEREST.—

2606 (a) The association may contract, sue, or be sued with
2607 respect to the exercise or nonexercise of its powers. For these
2608 purposes, the powers of the association include, but are not
2609 limited to, the maintenance, management, and operation of the
2610 condominium property.

2611 (b) After control of the association is obtained by unit
2612 owners other than the developer, the association may:

2613 1. Institute, maintain, settle, or appeal actions or
2614 hearings in its name on behalf of all unit owners concerning
2615 matters of common interest to most or all unit owners,
2616 including, but not limited to, the common elements; the roof and
2617 structural components of a building or other improvements;
2618 mechanical, electrical, and plumbing elements serving an



882296

2619 improvement or a building; representations of the developer
2620 pertaining to any existing or proposed commonly used facilities;

2621 2. Protest and protesting ad valorem taxes on commonly used
2622 facilities and on units; ~~and may~~

2623 3. Defend actions pertaining to ad valorem taxation of
2624 commonly used facilities or units or related to ~~in~~ eminent
2625 domain; or

2626 4. Bring inverse condemnation actions.

2627 (c) If the association has the authority to maintain a
2628 class action, the association may be joined in an action as
2629 representative of that class with reference to litigation and
2630 disputes involving the matters for which the association could
2631 bring a class action.

2632 (d) The association, in its own name or on behalf of some
2633 or all unit owners, may institute, file, protest, maintain, or
2634 defend any administrative challenge, lawsuit, appeal, or other
2635 challenge to ad valorem taxes assessed on units, commonly used
2636 facilities, or common elements. Except as provided in s.
2637 194.181(2)(c)1., the affected association members are not
2638 necessary or indispensable parties to such actions. This
2639 paragraph is intended to clarify existing law and applies to
2640 cases pending on July 1, 2020, and to cases beginning
2641 thereafter.

2642 (e) Nothing herein limits any statutory or common-law right
2643 of any individual unit owner or class of unit owners to bring
2644 any action without participation by the association which may
2645 otherwise be available.

2646 (f) An association may not hire an attorney who represents
2647 the management company of the association.



882296

2648 Section 55. Paragraph (b) of subsection (6) of section
2649 1013.64, Florida Statutes, is amended to read:

2650 1013.64 Funds for comprehensive educational plant needs;
2651 construction cost maximums for school district capital
2652 projects.—Allocations from the Public Education Capital Outlay
2653 and Debt Service Trust Fund to the various boards for capital
2654 outlay projects shall be determined as follows:

2655 (6)

2656 (b)1. A district school board may not use funds from the
2657 following sources: Public Education Capital Outlay and Debt
2658 Service Trust Fund; School District and Community College
2659 District Capital Outlay and Debt Service Trust Fund; Classrooms
2660 First Program funds provided in s. 1013.68; nonvoted 1.5-mill
2661 levy of ad valorem property taxes provided in s. 1011.71(2);
2662 Classrooms for Kids Program funds provided in s. 1013.735;
2663 District Effort Recognition Program funds provided in s.
2664 1013.736; or High Growth District Capital Outlay Assistance
2665 Grant Program funds provided in s. 1013.738 to pay for any
2666 portion of the cost of any new construction of educational plant
2667 space with a total cost per student station, including change
2668 orders, which exceeds:

- 2669 a. \$17,952 for an elementary school;
- 2670 b. \$19,386 for a middle school; or
- 2671 c. \$25,181 for a high school,

2672
2673 (January 2006) as adjusted annually to reflect increases or
2674 decreases in the Consumer Price Index. The department, in
2675 conjunction with the Office of Economic and Demographic
2676 Research, shall review and adjust the cost per student station



882296

2677 limits to reflect actual construction costs by January 1, 2020,
2678 and annually thereafter. The adjusted cost per student station
2679 shall be used by the department for computation of the statewide
2680 average costs per student station for each instructional level
2681 pursuant to paragraph (d). The department shall also collaborate
2682 with the Office of Economic and Demographic Research to select
2683 an industry-recognized construction index to replace the
2684 Consumer Price Index by January 1, 2020, adjusted annually to
2685 reflect changes in the construction index.

2686 2. School districts shall maintain accurate documentation
2687 related to the costs of all new construction of educational
2688 plant space reported to the Department of Education pursuant to
2689 paragraph (d). The Auditor General shall review the
2690 documentation maintained by the school districts and verify
2691 compliance with the limits under this paragraph during its
2692 scheduled operational audits of the school district.

2693 3. Except for educational facilities and sites subject to a
2694 lease-purchase agreement entered pursuant to s. 1011.71(2)(e) or
2695 funded solely through local impact fees, in addition to the
2696 funding sources listed in subparagraph 1., a district school
2697 board may not use funds from any sources for new construction of
2698 educational plant space with a total cost per student station,
2699 including change orders, which equals more than the current
2700 adjusted amounts provided in sub-subparagraphs 1.a.-c. However,
2701 if a contract has been executed for architectural and design
2702 services or for construction management services before July 1,
2703 2017, a district school board may use funds from any source for
2704 the new construction of educational plant space and such funds
2705 are exempt from the total cost per student station requirements.



882296

2706 4. A district school board must not use funds from the
2707 Public Education Capital Outlay and Debt Service Trust Fund or
2708 the School District and Community College District Capital
2709 Outlay and Debt Service Trust Fund for any new construction of
2710 an ancillary plant that exceeds 70 percent of the average cost
2711 per square foot of new construction for all schools.

2712 Section 56. Section 48 of chapter 2018-6, 2018 Laws of
2713 Florida, is amended to read:

2714 Section 48. The amendments made by this act to ss. 220.13,
2715 220.1875, and 1002.395, Florida Statutes, apply to taxable years
2716 beginning on or after January 1, 2018. The amendment made by
2717 this act to s. 1002.395(5)(c), extending the credit carryforward
2718 period from 5 to 10 years, applies to any credit available to be
2719 carried forward on or after July 1, 2018.

2720 Section 57. The amendment made by this act to section 48 of
2721 chapter 2018-6, 2018 Laws of Florida, is remedial and clarifying
2722 in nature and applies retroactively to July 1, 2018.

2723 Section 58. Clothing, school supplies, personal computers,
2724 and personal computer-related accessories; sales tax holiday.-

2725 (1) The tax levied under chapter 212, Florida Statutes, may
2726 not be collected during the period from August 7, 2020, through
2727 August 9, 2020, on the retail sale of:

2728 (a) Clothing, wallets, or bags, including handbags,
2729 backpacks, fanny packs, and diaper bags, but excluding
2730 briefcases, suitcases, and other garment bags, having a sales
2731 price of \$60 or less per item. As used in this paragraph, the
2732 term "clothing" means:

2733 1. Any article of wearing apparel intended to be worn on or
2734 about the human body, excluding watches, watchbands, jewelry,



882296

2735 umbrellas, and handkerchiefs; and

2736 2. All footwear, excluding skis, swim fins, roller blades,
2737 and skates.

2738 (b) School supplies having a sales price of \$15 or less per
2739 item. As used in this paragraph, the term "school supplies"
2740 means pens, pencils, erasers, crayons, notebooks, notebook
2741 filler paper, legal pads, binders, lunch boxes, construction
2742 paper, markers, folders, poster board, composition books, poster
2743 paper, scissors, cellophane tape, glue or paste, rulers,
2744 computer disks, staplers and staples used to secure paper
2745 products, protractors, compasses, and calculators.

2746 (2) The tax levied under chapter 212, Florida Statutes, may
2747 not be collected during the period from August 7, 2020, through
2748 August 9, 2020, on the first \$1,000 of the sales price of
2749 personal computers or personal computer-related accessories
2750 purchased for noncommercial home or personal use. As used in
2751 this subsection, the term:

2752 (a) "Personal computers" includes electronic book readers,
2753 laptops, desktops, handheld devices, tablets, or tower
2754 computers. The term does not include cellular telephones, video
2755 game consoles, digital media receivers, or devices that are not
2756 primarily designed to process data.

2757 (b) "Personal computer-related accessories" includes
2758 keyboards, mice, personal digital assistants, monitors, other
2759 peripheral devices, modems, routers, and nonrecreational
2760 software, regardless of whether the accessories are used in
2761 association with a personal computer base unit. The term does
2762 not include furniture or systems, devices, software, or
2763 peripherals that are designed or intended primarily for



882296

2764 recreational use. The term "monitor" does not include any device
2765 that includes a television tuner.

2766 (3) The tax exemptions provided in this section do not
2767 apply to sales within a theme park or entertainment complex as
2768 defined in s. 509.013(9), Florida Statutes, within a public
2769 lodging establishment as defined in s. 509.013(4), Florida
2770 Statutes, or within an airport as defined in s. 330.27(2),
2771 Florida Statutes.

2772 (4) The tax exemptions provided in this section may apply
2773 at the option of a dealer if less than 5 percent of the dealer's
2774 gross sales of tangible personal property in the prior calendar
2775 year are comprised of items that would be exempt under this
2776 section. If a qualifying dealer chooses not to participate in
2777 the tax holiday, by August 1, 2020, the dealer must notify the
2778 Department of Revenue in writing of its election to collect
2779 sales tax during the holiday and must post a copy of that notice
2780 in a conspicuous location at its place of business.

2781 (5) The Department of Revenue is authorized, and all
2782 conditions are deemed met, to adopt emergency rules pursuant to
2783 s. 120.54(4), Florida Statutes, for the purpose of implementing
2784 this section. Notwithstanding any other provision of law,
2785 emergency rules adopted pursuant to this subsection are
2786 effective for 6 months after adoption and may be renewed during
2787 the pendency of procedures to adopt permanent rules addressing
2788 the subject of the emergency rules.

2789 (6) For the 2019-2020 fiscal year, the sum of \$241,000 in
2790 nonrecurring funds is appropriated from the General Revenue Fund
2791 to the Department of Revenue for the purpose of implementing
2792 this section. Funds remaining unexpended or unencumbered from



882296

2793 this appropriation as of June 30, 2020, shall revert and be
2794 reappropriated for the same purpose in the 2020-2021 fiscal
2795 year.

2796 (7) This section shall take effect upon this act becoming a
2797 law.

2798 Section 59. Disaster preparedness supplies; sales tax
2799 holiday.-

2800 (1) The tax levied under chapter 212, Florida Statutes, may
2801 not be collected during the period from May 29, 2020, through
2802 June 4, 2020, on the sale of:

2803 (a) A portable self-powered light source selling for \$20 or
2804 less.

2805 (b) A portable self-powered radio, two-way radio, or
2806 weather-band radio selling for \$50 or less.

2807 (c) A tarpaulin or other flexible waterproof sheeting
2808 selling for \$50 or less.

2809 (d) An item normally sold as, or generally advertised as, a
2810 ground anchor system or tie-down kit selling for \$50 or less.

2811 (e) A gas or diesel fuel tank selling for \$25 or less.

2812 (f) A package of AA-cell, AAA-cell, C-cell, D-cell, 6-volt,
2813 or 9-volt batteries, excluding automobile and boat batteries,
2814 selling for \$30 or less.

2815 (g) A nonelectric food storage cooler selling for \$30 or
2816 less.

2817 (h) A portable generator used to provide light or
2818 communications or preserve food in the event of a power outage
2819 selling for \$750 or less.

2820 (i) Reusable ice selling for \$10 or less.

2821 (2) The tax exemptions provided in this section do not



882296

2822 apply to sales within a theme park or entertainment complex as
2823 defined in s. 509.013(9), Florida Statutes, within a public
2824 lodging establishment as defined in s. 509.013(4), Florida
2825 Statutes, or within an airport as defined in s. 330.27(2),
2826 Florida Statutes.

2827 (3) The Department of Revenue is authorized, and all
2828 conditions are deemed met, to adopt emergency rules pursuant to
2829 s. 120.54(4), Florida Statutes, to administer this section.

2830 (4) For the 2019-2020 fiscal year, the sum of \$70,000 in
2831 nonrecurring funds is appropriated from the General Revenue Fund
2832 to the Department of Revenue for the purpose of implementing
2833 this section.

2834 (5) This section shall take effect upon this act becoming a
2835 law.

2836 Section 60. Section 211.0252, Florida Statutes, is created
2837 to read:

2838 211.0252 Credit for contributions to eligible charitable
2839 organizations.—Beginning July 1, 2021, there is allowed a credit
2840 of 100 percent of an eligible contribution made to an eligible
2841 charitable organization under s. 402.62 against any tax due
2842 under s. 211.02 or s. 211.025. However, the combined credit
2843 allowed under this section and s. 211.0251 may not exceed 50
2844 percent of the tax due on the return on which the credit is
2845 taken. If the combined credit allowed under this section and s.
2846 211.0251 exceeds 50 percent of the tax due on the return, the
2847 credit must first be taken under s. 211.0251. Any remaining
2848 liability, up to 50 percent of the tax due, shall be taken under
2849 this section. For purposes of the distributions of tax revenue
2850 under s. 211.06, the department shall disregard any tax credits



882296

2851 allowed under this section to ensure that any reduction in tax
2852 revenue received which is attributable to the tax credits
2853 results only in a reduction in distributions to the General
2854 Revenue Fund. The provisions of s. 402.62 apply to the credit
2855 authorized by this section.

2856 Section 61. Section 212.1833, Florida Statutes, is created
2857 to read:

2858 212.1833 Credit for contributions to eligible charitable
2859 organizations.—Beginning July 1, 2021, there is allowed a credit
2860 of 100 percent of an eligible contribution made to an eligible
2861 charitable organization under s. 402.62 against any tax imposed
2862 by the state and due under this chapter from a direct pay
2863 permitholder as a result of the direct pay permit held pursuant
2864 to s. 212.183. For purposes of the dealer’s credit granted for
2865 keeping prescribed records, filing timely tax returns, and
2866 properly accounting and remitting taxes under s. 212.12, the
2867 amount of tax due used to calculate the credit shall include any
2868 eligible contribution made to an eligible charitable
2869 organization from a direct pay permitholder. For purposes of the
2870 distributions of tax revenue under s. 212.20, the department
2871 shall disregard any tax credits allowed under this section to
2872 ensure that any reduction in tax revenue received that is
2873 attributable to the tax credits results only in a reduction in
2874 distributions to the General Revenue Fund. The provisions of s.
2875 402.62 apply to the credit authorized by this section. A dealer
2876 who claims a tax credit under this section must file his or her
2877 tax returns and pay his or her taxes by electronic means under
2878 s. 213.755.

2879 Section 62. Subsection (8) of section 220.02, Florida



882296

2880 Statutes, is amended to read:

2881 220.02 Legislative intent.—

2882 (8) It is the intent of the Legislature that credits
2883 against either the corporate income tax or the franchise tax be
2884 applied in the following order: those enumerated in s. 631.828,
2885 those enumerated in s. 220.191, those enumerated in s. 220.181,
2886 those enumerated in s. 220.183, those enumerated in s. 220.182,
2887 those enumerated in s. 220.1895, those enumerated in s. 220.195,
2888 those enumerated in s. 220.184, those enumerated in s. 220.186,
2889 those enumerated in s. 220.1845, those enumerated in s. 220.19,
2890 those enumerated in s. 220.185, those enumerated in s. 220.1875,
2891 those enumerated in s. 220.1876, those enumerated in s. 220.192,
2892 those enumerated in s. 220.193, those enumerated in s. 288.9916,
2893 those enumerated in s. 220.1899, those enumerated in s. 220.194,
2894 and those enumerated in s. 220.196.

2895 Section 63. Paragraph (a) of subsection (1) of section
2896 220.13, Florida Statutes, is amended to read:

2897 220.13 "Adjusted federal income" defined.—

2898 (1) The term "adjusted federal income" means an amount
2899 equal to the taxpayer's taxable income as defined in subsection
2900 (2), or such taxable income of more than one taxpayer as
2901 provided in s. 220.131, for the taxable year, adjusted as
2902 follows:

2903 (a) *Additions.*—There shall be added to such taxable income:

2904 1.a. The amount of any tax upon or measured by income,
2905 excluding taxes based on gross receipts or revenues, paid or
2906 accrued as a liability to the District of Columbia or any state
2907 of the United States which is deductible from gross income in
2908 the computation of taxable income for the taxable year.



882296

2909 b. Notwithstanding sub-subparagraph a., if a credit taken
2910 under s. 220.1875 or s. 220.1876 is added to taxable income in a
2911 previous taxable year under subparagraph 11. and is taken as a
2912 deduction for federal tax purposes in the current taxable year,
2913 the amount of the deduction allowed shall not be added to
2914 taxable income in the current year. The exception in this sub-
2915 subparagraph is intended to ensure that the credit under s.
2916 220.1875 or s. 220.1876 is added in the applicable taxable year
2917 and does not result in a duplicate addition in a subsequent
2918 year.

2919 2. The amount of interest which is excluded from taxable
2920 income under s. 103(a) of the Internal Revenue Code or any other
2921 federal law, less the associated expenses disallowed in the
2922 computation of taxable income under s. 265 of the Internal
2923 Revenue Code or any other law, excluding 60 percent of any
2924 amounts included in alternative minimum taxable income, as
2925 defined in s. 55(b)(2) of the Internal Revenue Code, if the
2926 taxpayer pays tax under s. 220.11(3).

2927 3. In the case of a regulated investment company or real
2928 estate investment trust, an amount equal to the excess of the
2929 net long-term capital gain for the taxable year over the amount
2930 of the capital gain dividends attributable to the taxable year.

2931 4. That portion of the wages or salaries paid or incurred
2932 for the taxable year which is equal to the amount of the credit
2933 allowable for the taxable year under s. 220.181. This
2934 subparagraph shall expire on the date specified in s. 290.016
2935 for the expiration of the Florida Enterprise Zone Act.

2936 5. That portion of the ad valorem school taxes paid or
2937 incurred for the taxable year which is equal to the amount of



882296

2938 the credit allowable for the taxable year under s. 220.182. This
2939 subparagraph shall expire on the date specified in s. 290.016
2940 for the expiration of the Florida Enterprise Zone Act.

2941 6. The amount taken as a credit under s. 220.195 which is
2942 deductible from gross income in the computation of taxable
2943 income for the taxable year.

2944 7. That portion of assessments to fund a guaranty
2945 association incurred for the taxable year which is equal to the
2946 amount of the credit allowable for the taxable year.

2947 8. In the case of a nonprofit corporation which holds a
2948 pari-mutuel permit and which is exempt from federal income tax
2949 as a farmers' cooperative, an amount equal to the excess of the
2950 gross income attributable to the pari-mutuel operations over the
2951 attributable expenses for the taxable year.

2952 9. The amount taken as a credit for the taxable year under
2953 s. 220.1895.

2954 10. Up to nine percent of the eligible basis of any
2955 designated project which is equal to the credit allowable for
2956 the taxable year under s. 220.185.

2957 11. Any ~~The~~ amount taken as a credit for the taxable year
2958 under s. 220.1875 or s. 220.1876. The addition in this
2959 subparagraph is intended to ensure that the same amount is not
2960 allowed for the tax purposes of this state as both a deduction
2961 from income and a credit against the tax. This addition is not
2962 intended to result in adding the same expense back to income
2963 more than once.

2964 12. The amount taken as a credit for the taxable year under
2965 s. 220.192.

2966 13. The amount taken as a credit for the taxable year under



882296

2967 s. 220.193.

2968 14. Any portion of a qualified investment, as defined in s.
2969 288.9913, which is claimed as a deduction by the taxpayer and
2970 taken as a credit against income tax pursuant to s. 288.9916.

2971 15. The costs to acquire a tax credit pursuant to s.
2972 288.1254(5) that are deducted from or otherwise reduce federal
2973 taxable income for the taxable year.

2974 16. The amount taken as a credit for the taxable year
2975 pursuant to s. 220.194.

2976 17. The amount taken as a credit for the taxable year under
2977 s. 220.196. The addition in this subparagraph is intended to
2978 ensure that the same amount is not allowed for the tax purposes
2979 of this state as both a deduction from income and a credit
2980 against the tax. The addition is not intended to result in
2981 adding the same expense back to income more than once.

2982 Section 64. Subsection (2) of section 220.186, Florida
2983 Statutes, is amended to read:

2984 220.186 Credit for Florida alternative minimum tax.—

2985 (2) The credit pursuant to this section shall be the amount
2986 of the excess, if any, of the tax paid based upon taxable income
2987 determined pursuant to s. 220.13(2)(k) over the amount of tax
2988 which would have been due based upon taxable income without
2989 application of s. 220.13(2)(k), before application of this
2990 credit without application of any credit under s. 220.1875 or s.
2991 220.1876.

2992 Section 65. Section 220.1876, Florida Statutes, is created
2993 to read:

2994 220.1876 Credit for contributions to eligible charitable
2995 organizations.—



882296

2996 (1) Beginning January 1, 2021, there is allowed a credit of
2997 100 percent of an eligible contribution made to an eligible
2998 charitable organization under s. 402.62 against any tax due for
2999 a taxable year under this chapter after the application of any
3000 other allowable credits by the taxpayer. An eligible
3001 contribution must be made to an eligible charitable organization
3002 on or before the date the taxpayer is required to file a return
3003 pursuant to s. 220.222. The credit granted by this section shall
3004 be reduced by the difference between the amount of federal
3005 corporate income tax, taking into account the credit granted by
3006 this section, and the amount of federal corporate income tax
3007 without application of the credit granted by this section.

3008 (2) A taxpayer who files a Florida consolidated return as a
3009 member of an affiliated group pursuant to s. 220.131(1) may be
3010 allowed the credit on a consolidated return basis; however, the
3011 total credit taken by the affiliated group is subject to the
3012 limitation established under subsection (1).

3013 (3) The provisions of s. 402.62 apply to the credit
3014 authorized by this section.

3015 (4) If a taxpayer applies and is approved for a credit
3016 under s. 402.62 after timely requesting an extension to file
3017 under s. 220.222(2):

3018 (a) The credit does not reduce the amount of tax due for
3019 purposes of the department's determination as to whether the
3020 taxpayer was in compliance with the requirement to pay tentative
3021 taxes under ss. 220.222 and 220.32.

3022 (b) The taxpayer's noncompliance with the requirement to
3023 pay tentative taxes shall result in the revocation and
3024 rescindment of any such credit.



882296

3025 (c) The taxpayer shall be assessed for any taxes,
3026 penalties, or interest due from the taxpayer's noncompliance
3027 with the requirement to pay tentative taxes.

3028 Section 66. Section 402.62, Florida Statutes, is created to
3029 read:

3030 402.62 Children's Promise Tax Credit.-

3031 (1) DEFINITIONS.-As used in this section, the term:

3032 (a) "Annual tax credit amount" means, for any state fiscal
3033 year, the sum of the amount of tax credits approved under
3034 paragraph (5)(b), including tax credits to be taken under s.
3035 211.0252, s. 212.1833, s. 220.1876, s. 561.1212, or s.
3036 624.51056, which are approved for taxpayers whose taxable years
3037 begin on or after January 1 of the calendar year preceding the
3038 start of the applicable state fiscal year.

3039 (b) "Division" means the Division of Alcoholic Beverages
3040 and Tobacco of the Department of Business and Professional
3041 Regulation.

3042 (c) "Eligible charitable organization" means an
3043 organization designated by the Department of Children and
3044 Families to be eligible to receive funding under this section.

3045 (d) "Eligible contribution" means a monetary contribution
3046 from a taxpayer, subject to the restrictions provided in this
3047 section, to an eligible charitable organization. The taxpayer
3048 making the contribution may not designate a specific child
3049 assisted by the eligible charitable organization as the
3050 beneficiary of the contribution.

3051 (e) "Tax credit cap amount" means the maximum annual tax
3052 credit amount that the Department of Revenue may approve for a
3053 state fiscal year.



882296

3054 (2) CHILDREN'S PROMISE TAX CREDITS; ELIGIBILITY.—
3055 (a) The Department of Children and Families shall designate
3056 as an eligible charitable organization an organization that:
3057 1. Is exempt from federal income taxation under s.
3058 501(c)(3) of the Internal Revenue Code.
3059 2. Is a Florida entity formed under chapter 605, chapter
3060 607, or chapter 617 and whose principal office is located in
3061 this state.
3062 3. Provides services to:
3063 a. Prevent child abuse, neglect, abandonment, or
3064 exploitation;
3065 b. Enhance the safety, permanency, or well-being of
3066 children with child welfare involvement;
3067 c. Assist families with children who have a chronic illness
3068 or physical, intellectual, developmental, or emotional
3069 disability; or
3070 d. Provide workforce development services to families of
3071 children eligible for a federal free or reduced-price meals
3072 program.
3073 4. Has a contract or written referral agreement with, or
3074 reference from, the department, a community-based care lead
3075 agency as defined in s. 409.986, a managing entity as defined in
3076 s. 394.9082, or the Agency for Persons with Disabilities for
3077 services specified in subparagraph 3.
3078 5. Provides to the department accurate information
3079 including, at a minimum, a description of the services provided
3080 by the organization that are eligible for funding under this
3081 section; the number of individuals served through those services
3082 during the last calendar year in total and the number served



882296

3083 during the last calendar year using funding under this section;
3084 basic financial information regarding the organization and
3085 services eligible for funding under this section; outcomes for
3086 such services; and contact information for the organization.

3087 6. Annually submits a statement signed by a current officer
3088 of the organization, under penalty of perjury, that the
3089 organization meets all criteria to qualify as an eligible
3090 charitable organization, has fulfilled responsibilities under
3091 this section for the previous fiscal year if the organization
3092 received any funding through this credit during the previous
3093 year, and intends to fulfill its responsibilities during the
3094 upcoming year.

3095 7. Provides any documentation requested by the department
3096 to verify eligibility as an eligible charitable organization or
3097 compliance with this section.

3098 (b) The department may not designate as an eligible
3099 charitable organization an organization that:

3100 1. Provides abortions, pays for or provides coverage for
3101 abortions, or financially supports any other entity that
3102 provides, pays for, or provides coverage for abortions; or

3103 2. Has received more than 50 percent of its total annual
3104 revenue from the department or the Agency for Persons with
3105 Disabilities, either directly or via a contractor of the
3106 department or agency, in the prior fiscal year.

3107 (3) RESPONSIBILITIES OF ELIGIBLE CHARITABLE ORGANIZATIONS.—
3108 An eligible charitable organization that receives a contribution
3109 under this section must:

3110 (a) Conduct background screenings on all volunteers and
3111 staff working directly with children in any program funded under



882296

3112 this section. The background screening shall use level 2
3113 screening standards pursuant to s. 435.04. The department shall
3114 specify requirements for background screening in rule.

3115 (b) Expend 100 percent of any contributions received under
3116 this section for direct services to state residents for the
3117 purposes specified in subparagraph (2) (a)3.

3118 (c) Annually submit to the department:

3119 1. An audit of the eligible charitable organization
3120 conducted by an independent certified public accountant in
3121 accordance with auditing standards generally accepted in the
3122 United States, government auditing standards, and rules adopted
3123 by the Auditor General. The audit report must include a report
3124 on financial statements presented in accordance with generally
3125 accepted accounting principles. The audit report must be
3126 provided to the department within 180 days after completion of
3127 the eligible charitable organization's fiscal year.

3128 2. A copy of the eligible charitable organization's most
3129 recent federal Internal Revenue Service Return of Organization
3130 Exempt from Income Tax form (Form 990).

3131 (d) Notify the department within 5 business days after the
3132 eligible charitable organization ceases to meet eligibility
3133 requirements or fails to fulfill its responsibilities under this
3134 section.

3135 (e) Upon receipt of a contribution, the eligible charitable
3136 organization shall provide the taxpayer that made the
3137 contribution with a certificate of contribution. A certificate
3138 of contribution must include the taxpayer's name and, if
3139 available, federal employer identification number, the amount
3140 contributed, the date of contribution, and the name of the



882296

3141 eligible charitable organization.

3142 (4) RESPONSIBILITIES OF THE DEPARTMENT.—The department
3143 shall:

3144 (a) Annually redesignate eligible charitable organizations
3145 that have complied with all requirements of this section.

3146 (b) Remove the designation of organizations that fail to
3147 meet all requirements of this section. An organization that has
3148 had its designation removed by the department may reapply for
3149 designation as an eligible charitable organization, and the
3150 department shall redesignate such organization if it meets the
3151 requirements of this section and demonstrates through its
3152 application that all factors leading to its previous failure to
3153 meet requirements have been sufficiently addressed.

3154 (c) Publish information about the tax credit program and
3155 eligible charitable organizations on a department website. The
3156 website shall, at a minimum, provide:

3157 1. The requirements and process for becoming designated or
3158 redesignated as an eligible charitable organization.

3159 2. A list of the eligible charitable organizations that are
3160 currently designated by the department and the information
3161 provided under subparagraph (2) (a) 5. regarding each eligible
3162 charitable organization.

3163 3. The process for a taxpayer to select an eligible
3164 charitable organization as the recipient of funding through a
3165 tax credit.

3166 (d) Compel the return of funds that are provided to an
3167 eligible charitable organization that fails to comply with the
3168 requirements of this section. Eligible charitable organizations
3169 that are subject to return of funds are ineligible to receive



882296

3170 funding under this section for a period 10 years after final
3171 agency action to compel the return of funding.

3172 (5) CHILDREN'S PROMISE TAX CREDITS; APPLICATIONS,
3173 TRANSFERS, AND LIMITATIONS.-

3174 (a) The tax credit cap amount is \$5 million in each state
3175 fiscal year.

3176 (b) Beginning October 1, 2020, a taxpayer may submit an
3177 application to the Department of Revenue for a tax credit or
3178 credits to be taken under one or more of s. 211.0252, s.
3179 212.1833, s. 220.1876, s. 561.1212, or s. 624.51056.

3180 1. The taxpayer shall specify in the application each tax
3181 for which the taxpayer requests a credit and the applicable
3182 taxable year for a credit under s. 220.1876 or s. 624.51056 or
3183 the applicable state fiscal year for a credit under s. 211.0252,
3184 s. 212.1833, or s. 561.1212. For purposes of s. 220.1876, a
3185 taxpayer may apply for a credit to be used for a prior taxable
3186 year before the date the taxpayer is required to file a return
3187 for that year pursuant to s. 220.222. For purposes of s.
3188 624.51056, a taxpayer may apply for a credit to be used for a
3189 prior taxable year before the date the taxpayer is required to
3190 file a return for that prior taxable year pursuant to ss.
3191 624.509 and 624.5092. The application must specify the eligible
3192 charitable organization to which the proposed contribution will
3193 be made. The Department of Revenue shall approve tax credits on
3194 a first-come, first-served basis and must obtain the division's
3195 approval before approving a tax credit under s. 561.1212.

3196 2. Within 10 days after approving or denying an
3197 application, the Department of Revenue shall provide a copy of
3198 its approval or denial letter to the eligible charitable



882296

3199 organization specified by the taxpayer in the application.

3200 (c) If a tax credit approved under paragraph (b) is not
3201 fully used within the specified state fiscal year for credits
3202 under s. 211.0252, s. 212.1833, or s. 561.1212 or against taxes
3203 due for the specified taxable year for credits under s. 220.1876
3204 or s. 624.51056 because of insufficient tax liability on the
3205 part of the taxpayer, the unused amount shall be carried forward
3206 for a period not to exceed 10 years. For purposes of s.
3207 220.1876, a credit carried forward may be used in a subsequent
3208 year after applying the other credits and unused carryovers in
3209 the order provided in s. 220.02(8).

3210 (d) A taxpayer may not convey, transfer, or assign an
3211 approved tax credit or a carryforward tax credit to another
3212 entity unless all of the assets of the taxpayer are conveyed,
3213 assigned, or transferred in the same transaction. However, a tax
3214 credit under s. 211.0252, s. 212.1833, s. 220.1876, s. 561.1212,
3215 or s. 624.51056 may be conveyed, transferred, or assigned
3216 between members of an affiliated group of corporations if the
3217 type of tax credit under s. 211.0252, s. 212.1833, s. 220.1876,
3218 s. 561.1212, or s. 624.51056 remains the same. A taxpayer shall
3219 notify the Department of Revenue of its intent to convey,
3220 transfer, or assign a tax credit to another member within an
3221 affiliated group of corporations. The amount conveyed,
3222 transferred, or assigned is available to another member of the
3223 affiliated group of corporations upon approval by the Department
3224 of Revenue. The Department of Revenue shall obtain the
3225 division's approval before approving a conveyance, transfer, or
3226 assignment of a tax credit under s. 561.1212.

3227 (e) Within any state fiscal year, a taxpayer may rescind



3228 all or part of a tax credit approved under paragraph (b). The
3229 amount rescinded shall become available for that state fiscal
3230 year to another eligible taxpayer as approved by the Department
3231 of Revenue if the taxpayer receives notice from the Department
3232 of Revenue that the rescindment has been accepted by the
3233 Department of Revenue. The Department of Revenue must obtain the
3234 division's approval before accepting the rescindment of a tax
3235 credit under s. 561.1212. Any amount rescinded under this
3236 paragraph shall become available to an eligible taxpayer on a
3237 first-come, first-served basis based on tax credit applications
3238 received after the date the rescindment is accepted by the
3239 Department of Revenue.

3240 (f) Within 10 days after approving or denying the
3241 conveyance, transfer, or assignment of a tax credit under
3242 paragraph (d), or the rescindment of a tax credit under
3243 paragraph (e), the Department of Revenue shall provide a copy of
3244 its approval or denial letter to the eligible charitable
3245 organization specified by the taxpayer. The Department of
3246 Revenue shall also include the eligible charitable organization
3247 specified by the taxpayer on all letters or correspondence of
3248 acknowledgment for tax credits under s. 212.1833.

3249 (g) For purposes of calculating the underpayment of
3250 estimated corporate income taxes under s. 220.34 and tax
3251 installment payments for taxes on insurance premiums or
3252 assessments under s. 624.5092, the final amount due is the
3253 amount after credits earned under s. 220.1876 or s. 624.51056
3254 for contributions to eligible charitable organizations are
3255 deducted.

3256 1. For purposes of determining if a penalty or interest



882296

3257 under s. 220.34(2)(d)1. shall be imposed for underpayment of
3258 estimated corporate income tax, a taxpayer may, after earning a
3259 credit under s. 220.1876, reduce any estimated payment in that
3260 taxable year by the amount of the credit.

3261 2. For purposes of determining if a penalty under s.
3262 624.5092 shall be imposed, an insurer, after earning a credit
3263 under s. 624.51056 for a taxable year, may reduce any
3264 installment payment for such taxable year of 27 percent of the
3265 amount of the net tax due as reported on the return for the
3266 preceding year under s. 624.5092(2)(b) by the amount of the
3267 credit.

3268 (6) PRESERVATION OF CREDIT.—If any provision or portion of
3269 this section, s. 211.0252, s. 212.1833, s. 220.1876, s.
3270 561.1212, or s. 624.51056 or the application thereof to any
3271 person or circumstance is held unconstitutional by any court or
3272 is otherwise declared invalid, the unconstitutionality or
3273 invalidity shall not affect any credit earned under s. 211.0252,
3274 s. 212.1833, s. 220.1876, s. 561.1212, or s. 624.51056 by any
3275 taxpayer with respect to any contribution paid to an eligible
3276 charitable organization before the date of a determination of
3277 unconstitutionality or invalidity. The credit shall be allowed
3278 at such time and in such a manner as if a determination of
3279 unconstitutionality or invalidity had not been made, provided
3280 that nothing in this subsection by itself or in combination with
3281 any other provision of law shall result in the allowance of any
3282 credit to any taxpayer in excess of one dollar of credit for
3283 each dollar paid to an eligible charitable organization.

3284 (7) ADMINISTRATION; RULES.—

3285 (a) The Department of Revenue, the division, and the



3286 department may develop a cooperative agreement to assist in the
3287 administration of this section, as needed.

3288 (b) The Department of Revenue may adopt rules necessary to
3289 administer this section and ss. 211.0252, 212.1833, 220.1876,
3290 561.1212, and 624.51056, including rules establishing
3291 application forms, procedures governing the approval of tax
3292 credits and carryforward tax credits under subsection (5), and
3293 procedures to be followed by taxpayers when claiming approved
3294 tax credits on their returns.

3295 (c) The division may adopt rules necessary to administer
3296 its responsibilities under this section and s. 561.1212.

3297 (d) The department may adopt rules necessary to administer
3298 this section, including, but not limited to, rules establishing
3299 application forms for organizations seeking designation as
3300 eligible charitable organizations under this act.

3301 (e) Notwithstanding any provision of s. 213.053 to the
3302 contrary, sharing information with the division related to this
3303 tax credit is considered the conduct of the Department of
3304 Revenue's official duties as contemplated in s. 213.053(8)(c),
3305 and the Department of Revenue and the division are specifically
3306 authorized to share information as needed to administer this
3307 program.

3308 Section 67. Section 561.1212, Florida Statutes, is created
3309 to read:

3310 561.1212 Credit for contributions to eligible charitable
3311 organizations.—Beginning January 1, 2021, there is allowed a
3312 credit of 100 percent of an eligible contribution made to an
3313 eligible charitable organization under s. 402.62 against any tax
3314 due under s. 563.05, s. 564.06, or s. 565.12, except excise



882296

3315 taxes imposed on wine produced by manufacturers in this state
3316 from products grown in this state. However, a credit allowed
3317 under this section may not exceed 90 percent of the tax due on
3318 the return on which the credit is taken. For purposes of the
3319 distributions of tax revenue under ss. 561.121 and 564.06(10),
3320 the division shall disregard any tax credits allowed under this
3321 section to ensure that any reduction in tax revenue received
3322 that is attributable to the tax credits results only in a
3323 reduction in distributions to the General Revenue Fund. The
3324 provisions of s. 402.62 apply to the credit authorized by this
3325 section.

3326 Section 68. Section 624.51056, Florida Statutes, is created
3327 to read:

3328 624.51056 Credit for contributions to eligible charitable
3329 organizations.—

3330 (1) Beginning January 1, 2021, there is allowed a credit of
3331 100 percent of an eligible contribution made to an eligible
3332 charitable organization under s. 402.62 against any tax due for
3333 a taxable year under s. 624.509(1) after deducting from such tax
3334 deductions for assessments made pursuant to s. 440.51; credits
3335 for taxes paid under ss. 175.101 and 185.08; credits for income
3336 taxes paid under chapter 220; and the credit allowed under s.
3337 624.509(5), as such credit is limited by s. 624.509(6). An
3338 eligible contribution must be made to an eligible charitable
3339 organization on or before the date the taxpayer is required to
3340 file a return pursuant to ss. 624.509 and 624.5092. An insurer
3341 claiming a credit against premium tax liability under this
3342 section shall not be required to pay any additional retaliatory
3343 tax levied under s. 624.5091 as a result of claiming such



882296

3344 credit. Section 624.5091 does not limit such credit in any
3345 manner.

3346 (2) Section 402.62 applies to the credit authorized by this
3347 section.

3348 Section 69. The Department of Revenue is authorized, and
3349 all conditions are deemed met, to adopt emergency rules under s.
3350 120.54(4), Florida Statutes, for the purpose of implementing
3351 provisions related to the Children's Promise Tax Credit created
3352 in this act. Notwithstanding any other provision of law,
3353 emergency rules adopted under this section are effective for 6
3354 months after adoption and may be renewed during the pendency of
3355 procedures to adopt permanent rules addressing the subject of
3356 the emergency rules.

3357 Section 70. For the 2020-2021 fiscal year, the sum of
3358 \$208,000 in nonrecurring funds is appropriated from the General
3359 Revenue Fund to the Department of Revenue for the purpose of
3360 implementing the provisions related to the Children's Promise
3361 Tax Credit created in this act.

3362 Section 71. The Florida Institute for Child Welfare shall
3363 analyze the use of funding provided by the tax credit authorized
3364 under s. 402.62 and submit a report to the Governor, the
3365 President of the Senate, and the Speaker of the House of
3366 Representatives by October 31, 2024. The report shall, at a
3367 minimum, include the total funding amount and categorize the
3368 funding by type of program, describe the programs that were
3369 funded, and assess the outcomes that were achieved using the
3370 funding.

3371 Section 72. For the 2020-2021 fiscal year, the sum of
3372 \$72,500 in nonrecurring funds is appropriated from the General



882296

3373 Revenue Fund to the Department of Revenue to implement the
3374 amendments to s. 212.031, Florida Statutes, made by this act.

3375 Section 73. The Division of Law Revision is directed to
3376 replace the phrase "the effective date of this act" wherever it
3377 occurs in this act with the date this act becomes a law.

3378 Section 74. (1) The Department of Revenue is authorized,
3379 and all conditions are deemed met, to adopt emergency rules
3380 pursuant to s. 120.54(4), Florida Statutes, for the purpose of
3381 implementing the changes made by this act to ss. 206.05,
3382 206.8741, 206.90, 212.05, 212.134, 212.181, 213.21, and
3383 220.1105, Florida Statutes. Notwithstanding any other provision
3384 of law, emergency rules adopted pursuant to this subsection are
3385 effective for 6 months after adoption and may be renewed during
3386 the pendency of procedures to adopt permanent rules addressing
3387 the subject of the emergency rules.

3388 (2) This section shall take effect upon this act becoming a
3389 law.

3390 Section 75. Except as otherwise expressly provided in this
3391 act, and except for this section, which shall take effect upon
3392 this act becoming a law, this act shall take effect July 1,
3393 2020.

3394
3395 ===== T I T L E A M E N D M E N T =====

3396 And the title is amended as follows:

3397 Delete everything before the enacting clause
3398 and insert:

3399 A bill to be entitled
3400 An act relating to taxation; amending s. 189.033,
3401 F.S.; defining the term "disproportionally affected



882296

3402 county"; conforming a provision to changes made by the
3403 act; amending s. 192.001, F.S.; revising the
3404 definition of the term "inventory" for property tax
3405 purposes; defining the terms "heavy equipment rental
3406 dealer" and "short-term rental"; revising the
3407 definition of the term "tangible personal property" to
3408 specify the conditions under which certain
3409 construction work constructed or installed by certain
3410 electric utilities is deemed substantially completed;
3411 creating s. 193.019, F.S.; defining the terms
3412 "department" and "hospital"; requiring county property
3413 appraisers to annually calculate and submit to the
3414 Department of Revenue the valuation of certain
3415 property tax exemptions granted to property owned by
3416 hospitals; requiring hospitals to submit certain
3417 information to the department within a certain
3418 timeframe; specifying requirements for the department;
3419 requiring the department to adopt a form by rule;
3420 creating s. 193.1557, F.S.; extending the timeframe
3421 within which certain changes to property damaged or
3422 destroyed by Hurricane Michael must commence to
3423 prevent the assessed value of the property from
3424 increasing; providing applicability; providing for
3425 future repeal; amending s. 194.011, F.S.; revising
3426 requirements for certain community associations in
3427 providing notice to unit owners of an intent to
3428 petition the value adjustment board; decreasing the
3429 minimum period for a unit owner to elect to opt out of
3430 a petition; authorizing such community associations to



3431 represent, prosecute on behalf of, and defend their
3432 unit owners in certain proceedings; making clarifying
3433 changes; providing construction and applicability;
3434 amending s. 194.035, F.S.; specifying circumstances
3435 under which a special magistrate's appraisal may not
3436 be submitted as evidence to a value adjustment board;
3437 amending s. 194.181, F.S.; revising and specifying
3438 parties to a tax suit involving condominium
3439 associations or cooperative associations; specifying
3440 requirements for such associations in notifying and
3441 advising unit owners relating to certain proceedings;
3442 providing construction; amending s. 195.073, F.S.;
3443 revising the property classifications for certain
3444 multifamily housing and commercial and industrial
3445 properties; amending s. 195.096, F.S.; revising
3446 requirements for the Department of Revenue's review
3447 and publication of findings of county assessment
3448 rolls; amending s. 196.173, F.S.; revising the
3449 military operations that qualify certain
3450 servicemembers for an additional ad valorem tax
3451 exemption; providing applicability; revising the
3452 deadlines for applying for additional ad valorem tax
3453 exemptions for certain servicemembers for a specified
3454 tax year; authorizing a property appraiser to grant an
3455 exemption for an untimely filed application if certain
3456 conditions are met; providing procedures for an
3457 applicant to file a petition with the value adjustment
3458 board if an application is denied; providing
3459 applicability; amending s. 196.1978, F.S.; providing



882296

3460 applicability of the affordable housing property tax
3461 exemption to vacant units if certain conditions are
3462 met; providing retroactive operation; providing
3463 legislative intent relating to ownership of exempt
3464 property by certain limited liability companies;
3465 providing applicability of the tax exemption, under
3466 certain circumstances, to certain units occupied by
3467 natural persons or families whose income no longer
3468 meets income limits; exempting, rather than providing
3469 a discount, from ad valorem taxation for certain
3470 multifamily project property; conforming provisions to
3471 changes made by the act; amending s. 196.198, F.S.;
3472 exempting certain property owned by a house of public
3473 worship and used by an educational institution from ad
3474 valorem taxes; providing construction and
3475 applicability; exempting land, buildings, and real
3476 property improvements used exclusively for educational
3477 purposes from ad valorem taxes if certain criteria are
3478 met; providing that the educational institution shall
3479 receive the full benefit of the exemption; requiring
3480 the property owner to make certain disclosures to the
3481 educational institution; amending s. 200.065, F.S.;
3482 authorizing a property appraiser in a county for which
3483 the Governor has declared a state of emergency to post
3484 notices of proposed property taxes on its website if
3485 mailing the notice is not possible; providing for an
3486 extension of sending the notice during such state of
3487 emergency; specifying a duty of the property
3488 appraiser; specifying hearing advertisement



882296

3489 requirements for multicounty taxing authorities under
3490 certain circumstances; specifying procedures and
3491 requirements for taxing authorities, counties, and
3492 school districts for hearings and notices in the event
3493 of a state of emergency; amending s. 200.069, F.S.;
3494 specifying a limitation on information that property
3495 appraisers may include in the notice of ad valorem
3496 taxes and non-ad valorem assessments; amending s.
3497 202.12, F.S.; reducing the tax rates applied to the
3498 sale of communications services and the retail sale of
3499 direct-to-home satellite services; amending ss.
3500 202.12001 and 203.001, F.S.; conforming provisions to
3501 changes made by the act; amending s. 206.05, F.S.;
3502 increasing the maximum bond the department may require
3503 from a terminal supplier, importer, exporter, or
3504 wholesaler of motor fuel; amending s. 206.8741, F.S.;
3505 revising a penalty for failure to provide or post a
3506 notice relating to dyed diesel fuel; amending s.
3507 206.90, F.S.; increasing the maximum bond the
3508 department may require from a terminal supplier,
3509 importer, exporter, or wholesaler of diesel fuel;
3510 amending s. 212.031, F.S.; reducing the tax levied on
3511 rental or license fees charged for the use of real
3512 property; amending s. 212.04, F.S.; exempting Formula
3513 1 Grand Prix admissions from the admissions tax;
3514 amending s. 212.05, F.S.; revising timeframes for
3515 certain documentation to be provided to the department
3516 for the purposes of a sales tax exemption for the sale
3517 of certain boats and aircraft; specifying the



882296

3518 applicable sales tax rate on the sale of a new mobile
3519 home; defining the term "new mobile home"; amending s.
3520 212.055, F.S.; specifying a limitation on the duration
3521 of a charter county and regional transportation system
3522 surtax levied pursuant to a referendum held on or
3523 after a certain date; requiring that resolutions to
3524 approve a school capital outlay surtax include a
3525 statement relating to the sharing of revenues with
3526 eligible charter schools in a specified manner;
3527 specifying authorized uses of surtax revenues shared
3528 with charter schools; providing an accounting
3529 requirement for charter schools; specifying the
3530 eligibility of charter schools; requiring that
3531 unencumbered funds revert to the sponsor under certain
3532 circumstances; providing applicability; amending s.
3533 212.08, F.S.; providing a sales tax exemption for
3534 certain aircraft equipment used as part of certain
3535 governmental contracts; providing a use tax exemption
3536 for certain aircraft owned by nonresidents and used in
3537 service of certain governmental contracts; providing
3538 construction; providing a sales tax exemption for
3539 parts and accessories necessary for the continued
3540 operation of certain industrial machinery or
3541 equipment; creating s. 212.134, F.S.; specifying
3542 requirements for payment settlement entities, or their
3543 electronic payment facilitators or contracted third
3544 parties, in submitting information returns to the
3545 department; defining the term "payment settlement
3546 entity"; providing penalties; authorizing the



882296

3547 department's executive director or his or her designee
3548 to waive penalties under certain circumstances;
3549 creating s. 212.181, F.S.; specifying requirements for
3550 counties and the department in updating certain
3551 databases and determining business addresses for sales
3552 tax purposes; specifying a requirement for certain
3553 counties imposing a tourist development tax; providing
3554 procedures and requirements for correcting certain
3555 misallocations of certain tax distributions; providing
3556 construction; authorizing the department to adopt
3557 rules; amending s. 212.20, F.S.; extending the period
3558 of distribution of sales tax proceeds to the
3559 professional golf hall of fame; creating s. 215.179,
3560 F.S.; prohibiting an owner of a public building or the
3561 owner's employee from seeking, accepting, or
3562 soliciting consideration for providing a certain
3563 allocation letter relating to energy efficient
3564 commercial building property; specifying a requirement
3565 for signing and returning the allocation letter;
3566 requiring certain persons to file an allocation
3567 request to the Department of Financial Services;
3568 providing construction; creating s. 213.0537, F.S.;
3569 authorizing the department to provide certain official
3570 correspondence to taxpayers electronically upon the
3571 affirmative request of the taxpayer; providing
3572 construction; defining terms; amending s. 213.21,
3573 F.S.; providing that the period for filing a claim for
3574 certain refunds is tolled during a period in which a
3575 taxpayer is engaged in certain informal conference



882296

3576 procedures; amending s. 220.1105, F.S.; revising the
3577 definition of the term "final tax liability" for
3578 certain purposes; providing for retroactive
3579 application; amending s. 220.1845, F.S.; increasing,
3580 for a specified fiscal year, the total amount of
3581 contaminated site rehabilitation tax credits; creating
3582 s. 220.197, F.S.; defining the term "NAICS"; providing
3583 a credit against the corporate income tax, for a
3584 specified amount and for a specified taxable year, for
3585 taxpayers classified in the sales financing or
3586 passenger car rental or leasing industries which meet
3587 certain criteria; providing for retroactive operation;
3588 amending s. 288.106, F.S.; authorizing a qualified
3589 target industry business located in a county affected
3590 by Hurricane Michael to submit a request to the
3591 Department of Economic Opportunity for an economic
3592 recovery extension in lieu of a tax refund claim
3593 scheduled to be submitted during a specified
3594 timeframe; authorizing the Department of Economic
3595 Opportunity to waive certain requirements during a
3596 specified timeframe; requiring the Department of
3597 Economic Opportunity to state any waiver in writing;
3598 providing that certain businesses are eligible for a
3599 specified tax refund payment; defining the term
3600 "county affected by Hurricane Michael"; deleting
3601 obsolete provisions; deleting a provision relating to
3602 the future expiration of certification for the tax
3603 refund program for qualified target industry
3604 businesses; amending s. 288.1168, F.S.; extending the



882296

3605 repeal date of provisions relating to the professional
3606 golf hall of fame facility; amending s. 319.32, F.S.;
3607 requiring a tax collector to determine additional
3608 service charges to be collected by privately owned
3609 license plate agents; requiring that such service
3610 charges be itemized and disclosed to the person paying
3611 the service charge; requiring the license plate agent
3612 to enter into a certain contract with the tax
3613 collector; amending s. 320.03, F.S.; specifying
3614 requirements for the Department of Highway Safety and
3615 Motor Vehicles relating to certain data access and
3616 interface functionality; requiring the Department of
3617 Highway Safety and Motor Vehicles, county tax
3618 collectors, and certain vendors to enter into certain
3619 memorandums of understanding; amending ss. 320.04 and
3620 328.72, F.S.; requiring a tax collector to determine
3621 additional service charges to be collected by
3622 privately owned license plate agents; requiring that
3623 such service charges be itemized and disclosed to the
3624 person paying the service charge; requiring the
3625 license plate agent to enter into a certain contract
3626 with the tax collector; amending s. 328.73, F.S.;
3627 specifying requirements for the Department of Highway
3628 Safety and Motor Vehicles relating to certain data
3629 access and interface functionality; requiring the
3630 Department of Highway Safety and Motor Vehicles and
3631 certain vendors to enter into certain memorandums of
3632 understanding; amending s. 376.30781, F.S.;
3633 increasing, for a specified fiscal year, the total



3634 amount of tax credits for the rehabilitation of
3635 drycleaning-solvent-contaminated sites and brownfield
3636 sites in designated brownfield areas; amending s.
3637 413.4021, F.S.; increasing the percentage of revenues
3638 collected from the tax collection enforcement
3639 diversion program which must be distributed for
3640 specified purposes; amending s. 443.163, F.S.;

3641 specifying that Employers Quarterly Reports filed with
3642 the Department of Economic Opportunity by certain
3643 employers must include any corrections; deleting an
3644 additional filing requirement for certain persons;
3645 revising penalties for employers failing to properly
3646 file the report or failing to properly remit
3647 contributions or reimbursements; revising criteria for
3648 requesting a waiver of a penalty with the tax
3649 collection service provider; amending s. 626.932,
3650 F.S.; decreasing the rate of the surplus lines tax;
3651 revising the applicable tax on certain surplus lines
3652 policies; requiring surplus lines agents to report
3653 certain information to the Florida Surplus Lines
3654 Service Office; amending s. 718.111, F.S.; revising a
3655 condominium association's authority as a party in
3656 certain tax suits; providing construction and
3657 applicability; amending s. 1013.64, F.S.; providing
3658 that educational facilities and sites funded solely
3659 through local impact fees are exempt from certain
3660 prohibited uses of funds; amending chapter 2018-6,
3661 L.O.F.; providing retroactive applicability of a
3662 certain amendment to the credit carryforward period



882296

3663 under the Florida Tax Credit Scholarship Program;
3664 providing sales tax exemptions for certain clothing,
3665 wallets, bags, school supplies, personal computers,
3666 and personal computer-related accessories during a
3667 certain timeframe; defining terms; specifying
3668 locations where the exemptions do not apply;
3669 authorizing certain dealers to opt out of
3670 participating in the exemptions, subject to certain
3671 conditions; authorizing the department to adopt
3672 emergency rules; providing an appropriation; providing
3673 sales tax exemptions for certain disaster preparedness
3674 supplies during a certain timeframe; specifying
3675 locations where the exemptions do not apply; creating
3676 ss. 211.0252 and 212.1833, F.S.; providing credits
3677 against oil and gas production taxes and sales taxes
3678 payable by direct pay permit holders, respectively,
3679 under the Children's Promise Tax Credit; specifying
3680 requirements and procedures for, and limitations on,
3681 the credits; amending s. 220.02, F.S.; specifying the
3682 order in which the corporate income tax credit under
3683 the Children's Promise Tax Credit is applied; amending
3684 s. 220.13, F.S.; revising the definition of the term
3685 "adjusted federal income"; amending s. 220.186, F.S.;
3686 revising the calculation of the corporate income tax
3687 credit for the Florida alternative minimum tax;
3688 creating s. 220.1876, F.S.; providing a credit against
3689 the corporate income tax under the Children's Promise
3690 Tax Credit; specifying requirements and procedures
3691 for, and limitations on, the credit; creating s.



882296

3692 402.62, F.S.; creating the Children's Promise Tax
3693 Credit; defining terms; specifying requirements for
3694 the Department of Children and Families in designating
3695 eligible charitable organizations; specifying
3696 requirements for eligible charitable organizations
3697 receiving contributions; specifying duties of the
3698 Department of Children and Families; specifying a
3699 limitation on, and application procedures for, the tax
3700 credit; specifying requirements and procedures for,
3701 and restrictions on, the carryforward, conveyance,
3702 transfer, assignment, and rescindment of credits;
3703 specifying requirements and procedures for the
3704 department; providing construction; authorizing the
3705 department, the Department of Children and Families,
3706 and the Division of Alcoholic Beverages and Tobacco of
3707 the Department of Business and Professional Regulation
3708 to develop a cooperative agreement and adopt rules;
3709 authorizing certain interagency information-sharing;
3710 creating ss. 561.1212 and 624.51056, F.S.; providing
3711 credits against excise taxes on certain alcoholic
3712 beverages and the insurance premium tax, respectively,
3713 under the Children's Promise Tax Credit; specifying
3714 requirements and procedures for, and limitations on,
3715 the credits; authorizing the department to adopt
3716 emergency rules to implement provisions related to the
3717 Children's Promise Tax Credit; providing an
3718 appropriation; requiring the Florida Institute for
3719 Child Welfare to provide a specified report to the
3720 Governor and the Legislature by a specified date;



882296

3721 providing an appropriation; providing a directive to
3722 the Division of Law Revision; authorizing the
3723 department to adopt emergency rules for certain
3724 purposes; providing effective dates.

Fuels dealers are required to pay taxes to their supplier for administrative convenience or directly to the state. If a fuel dealer is unable to pay their supplier, Florida law allows the supplier to request a bad debt credit from the state. If the entity fails to remit a tax payment directly to the state, a liability is created, and a bill is generated. There may be instances where the state is unable to collect on the bad debt or bill because an entity goes out of business, bankruptcy is filed, or fraud has occurred. Section 206.05, Florida Statutes attempts to mitigate these risks by requiring each taxpayer to obtain a bond. Currently, the bond is set at 3 months of tax liability with a maximum bond amount of \$100,000. This amount has been insufficient in the past to cover outstanding tax liabilities for uncollectable amounts. The Department would like to increase the bond amount to \$300,000 to mitigate some of the risks.

The attached spreadsheet titled Average Tax Due_v2 provides supporting documentation that attempts to justify the increase from \$100,000 to \$300,000 per product type. There are four tabs included on the spreadsheet. A brief description of each tab is referenced below.

- Tab 1 (Bad Debt Requests) – This tab identifies two scenarios within the past 7 to 8 years where a licensed terminal supplier sold fuel to a wholesaler. The terminal supplier remitted tax to the Department but was unable to collect this tax from their customer. The first case resulted in a loss to the state of \$578,874 and the second case resulted in a loss of \$789,092. The first company went out of business and the second filed for bankruptcy. In both cases, the bond was unable to cover the tax liability.
- Tab 2 (Wholesaler Bond Due) – This tab calculated the mean, median, and maximum amount of fuel tax that was due for a three-month period by licensed wholesalers during the calendar year of 2018. The mean, median, and maximum tax amounts were calculated by multiplying taxable gallons reported on each wholesaler report for the year by the applicable tax rate. The result was then divided by 12 and then multiplied by three to calculate three months of tax liability.

Notes

- Column A identifies the taxpayer, columns B through J identifies taxable gallons by product type, and columns K through N calculates the tax that was due on these gallons by product type grouping.
- Line 4, columns B through I represents product types. 065 is gasoline, 124 is gasohol, and E00 is fuel grade ethanol. These are considered a motor fuel and are taxed at the same rate. 125 is aviation gasoline, 130 is jet fuel, and 142 is kerosene. These are considered aviation fuel and are all taxed at the same rate. 167 is undyed diesel fuel and B00 is biodiesel. Both are considered diesel fuel and taxed at the same rate. 5LO is a taxable schedule that calculates county taxes on motor fuel.

In summary, it appears the average tax on motor fuel for a three-month period was about \$1.8 million and the average on diesel fuel was about \$409,995. The largest tax amount paid by a single taxpayer was \$76 million for motor fuel and \$18 million for diesel fuel. The median tax owed was \$151,459 for motor fuel and \$64,752 for diesel fuel.

- Tab 3 (Terminal Supplier Bond Due) – This tab calculated the mean, median, and maximum amount of fuel tax that was due for a three-month period by licensed terminal suppliers

during the calendar year of 2018. The mean, median, and maximum tax amounts were calculated by subtracting tax paid gallons from taxable gallons and then multiplying the result by the applicable tax rate. This amount was divided by 12 and then multiplied by three to calculate three months of tax liability.

- Note - Column A identifies the taxpayer, columns B through I and M identifies taxable gallons by product type, columns J through L identifies tax paid receipts that were deducted from taxable gallons, and columns N through Q calculates the tax that was due on these gallons by product type grouping.

In summary, it appears the average tax on motor fuel for a three-month period was about \$15 million and the average on diesel fuel was about \$3 million. The largest tax amount paid by a single taxpayer was \$167 million for motor fuel and \$43 million for diesel fuel. The median tax owed was \$405,209 for motor fuel and \$295,170 for diesel fuel.

- Tab 4 (Summary) – This tab displays the results from tabs 2 and 3 and provides options for increasing the bond. Option 1 takes the average median value of the wholesaler and terminal supplier data and proposes a new bond amount. Option 2 takes the average median, mean and maximum tax value of the terminal supplier and wholesaler data and multiplies these values by 50%. Option 3 identifies the median value by license type (wholesaler or terminal supplier). Option 4 identifies the median value by product type grouping (motor fuel, diesel fuel, or aviation fuel).

In summary, the maximum fuel tax amount and mean were too large, would place an undue burden on the taxpayer due to cost and were dropped from consideration. In addition, applying multiple cap amounts for each license or product type grouping would add to the complexity of requesting a bond.

Therefore, the highest median value of \$278,334 was selected under option1 for a couple of reasons. First, the cost of obtaining a bond of this value is less than most of the other options. Second, a single cap reduces the complexity of calculating the bond amount for multiple product and license types. Last, although not perfect, increasing the bond amount by \$200,000 will strike a balance between the needs of the state to mitigate the risk of uncollectible accounts versus the cost to the taxpayer. The \$278,334 was rounded up to \$300,000.

From: [Lockhart, Karis](#)
To: [Willson, Michael](#)
Cc: [Alvarez, Nicholas](#); [Bell, JP](#)
Subject: RE: [EXTERNAL] - RE: Sports Development Program
Date: Tuesday, January 21, 2020 5:14:28 PM
Attachments: [image001.png](#)

EXTERNAL EMAIL: This email originated from outside of the Legislature. USE CAUTION when clicking links or opening attachments unless you recognize the sender and know the content is safe.

Just kidding, staff just got back to me! No local governments were certified last year for the motorsport entertainment complex program.

Please let me know if you have any questions.

Karis Lockhart

Florida Department of Economic Opportunity
Deputy Director, Office of Cabinet & Legislative Affairs
Office: (850) 245.7145

From: Lockhart, Karis

Sent: Tuesday, January 21, 2020 5:09 PM

To: Willson, Michael

Subject: RE: [EXTERNAL] - RE: Sports Development Program

Michael, I have reached out to staff regarding your question and hope to get an answer to you tomorrow.

Karis Lockhart

Florida Department of Economic Opportunity
Deputy Director, Office of Cabinet & Legislative Affairs
Office: (850) 245.7145

From: Willson, Michael <Michael.Willson@myfloridahouse.gov>

Sent: Tuesday, January 21, 2020 2:47 PM

To: Lockhart, Karis <Karis.Lockhart@deo.myflorida.com>

Subject: [EXTERNAL] - RE: Sports Development Program

Karis,

Just writing to confirm that no local government has been certified for the motorsport entertainment complex program under s. 288.1171, F.S.

Forgot to ask about this one last week.

Thanks,

Michael Willson

850.717.5317

From: Lockhart, Karis <Karis.Lockhart@deo.myflorida.com>

Sent: Friday, January 17, 2020 4:15 PM

To: Willson, Michael <Michael.Willson@myfloridahouse.gov>

Cc: Bell, JP <John.Bell@deo.myflorida.com>; Alvarez, Nicholas <Nicholas.Alvarez@deo.myflorida.com>

Subject: Sports Development Program

EXTERNAL EMAIL: This email originated from outside of the Legislature. USE CAUTION when clicking links or opening attachments unless you recognize the sender and know the content is safe.

Michael,

DEO did not receive any applications for funding under the Sports Development Program during the 2019 application period.

Please let me know if there is anything else we can assist you with. Have a great weekend!

Karis Lockhart

Deputy Director of Legislative and Cabinet Affairs



Florida Department of Economic Opportunity

Office of Legislative and Cabinet Affairs

107 E. Madison Street

Tallahassee, FL, 32399

Office: (850) 245-7145

Mobile: (850) 445-6399

Karis.Lockhart@deo.myflorida.com

www.floridajobs.org

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From: [Aldridge, Vince](#)
To: [Gross, Steve](#)
Subject: FW: brownfields
Date: Tuesday, March 3, 2020 10:43:13 AM
Attachments: [~WRD000.jpg](#)

From: Sweeney, Scott L
Sent: Thursday, February 6, 2020 9:58 AM
To: Aldridge, Vince
Cc: Pennington, Judith A. ; Kiger, Wayne ; Schrader, John
Subject: RE: brownfields

Hi, Vince.

Sorry about missing those follow-ups! I answered the second question on the phone (149 apps this "season" with final awards TBD). For the total approved since beginning of program, it's \$99.9 million (really just under \$100 million). That's everything we've awarded (\$108.1 million) minus the current backlog (\$8.2 million) still to be issued.

Please let me know if you need anything else!

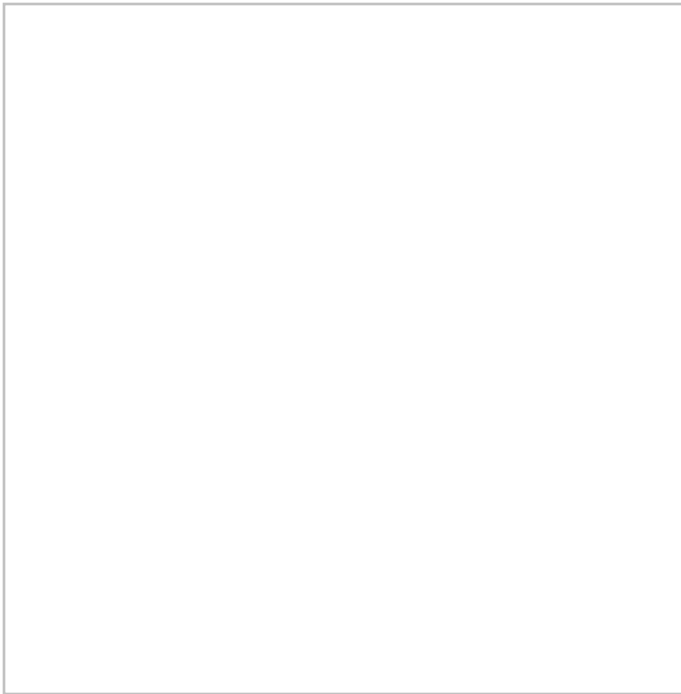
Kindly,
Scott

From: Aldridge, Vince <Vince.Aldridge@LASPBS.STATE.FL.US>
Sent: Wednesday, February 5, 2020 10:44 AM
To: Sweeney, Scott L <Scott.L.Sweeney@dep.state.fl.us>
Cc: Pennington, Judith A. <Judith.A.Pennington@FloridaDEP.gov>; Kiger, Wayne <Wayne.Kiger@FloridaDEP.gov>; Schrader, John <John.Schrader@FloridaDEP.gov>
Subject: RE: brownfields

Thanks Scott-

Couple more questions:

1. Do you have the total amount of VCTCs approved since inception of the program?
2. The information in this table was provided to EDR. Would it be fair to update it to include the figures you provided for 2019 calendar year expenses? (I'm thinking what you provided may only be what was *applied* for and not what has been awarded?)



Thanks-
Vince

From: Sweeney, Scott L <Scott.L.Sweeney@dep.state.fl.us>
Sent: Wednesday, February 5, 2020 10:22 AM
To: Aldridge, Vince <Vince.Aldridge@LASPBS.STATE.FL.US>; Schrader, John <John.Schrader@FloridaDEP.gov>
Cc: Pennington, Judith A. <Judith.A.Pennington@FloridaDEP.gov>; Kiger, Wayne <Wayne.Kiger@FloridaDEP.gov>
Subject: RE: brownfields

Hi, Vince.

We received 149 applications and the total requested was just under \$13 million (\$12,993,027). Please let me know if you need anything else.

Regards,
Scott

From: Aldridge, Vince <Vince.Aldridge@LASPBS.STATE.FL.US>
Sent: Wednesday, February 5, 2020 10:17 AM
To: Schrader, John <John.Schrader@FloridaDEP.gov>
Cc: Sweeney, Scott L <Scott.L.Sweeney@dep.state.fl.us>
Subject: RE: brownfields

John-

Now that the deadline for applying for brownfields tax credit has passed (on January 31), do you have information regarding the number of applications received and the total amount requested?

Thanks in advance-

Vince

Vince Aldridge

Deputy Staff Director

Ways and Means Committee

Florida House of Representatives

(850)717-5647



From: [Aldridge, Vince](#)
To: [Gross, Steve](#)
Subject: FW: brownfields
Date: Tuesday, March 3, 2020 10:43:13 AM
Attachments: [~WRD000.jpg](#)

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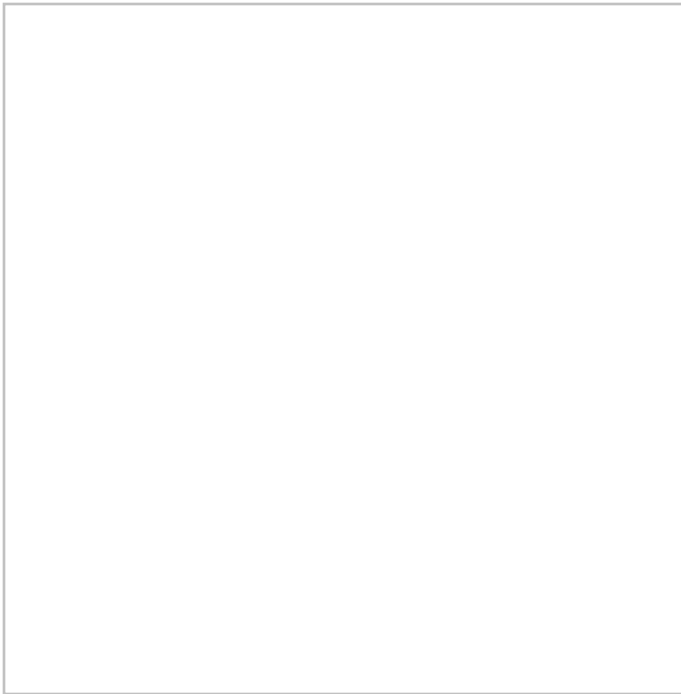
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Subject: RE: brownfields

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Subject: RE: brownfields

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Regards,
Scott

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Subject: RE: brownfields

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Thanks in advance-
Vince
Vince Aldridge
Deputy Staff Director
Ways and Means Committee

Florida House of Representatives

(850)717-5647



Reemployment Tax Agent Requirement

The current law imposes a penalty on an agent who prepared and reported for 100 or more employers when the agent fails to file a reemployment tax report by approved electronic means. The Department recommends repealing this requirement.

- The Department previously noted that a large proportion of the bills it generated for agent billing were inaccurate due to the termination of the agent relationship with the employer. At that time the Department ceased the automatic billing of agents.
- The Department reviewed the issue and made several changes to its billing process including not linking the agents until the agent confirmed the relationship, and creating an online system for agents to update the client information, but this did not resolve all the issues. These issues include the Department's inability to accept two e-filed returns for the same quarter (split quarter), the inability to determine which party sent in the paper return (we only keep late envelopes and some envelopes have no return address and returns may be signed by both agent and employer) and the continuous creation and termination of agent/client relationships (Often DOR sends out agent bills and the agent responds by saying the agent relationship was previously terminated).
- The Department recently determined that over 99% of returns filed by obligated (required to e-file) agents were e-filed. (Part of the less than 1% is due to the Department's inability to accept e-returns due to the split quarter issue.) Agents are aware there is no automatic penalty currently being administered for filing paper returns yet continue to e-file because it is more efficient than paper filing.
- The Department notes that other states do not bill the agent. The Department reviewed federal UT Region III: Alabama, Florida, Georgia, Kentucky, Mississippi, North Carolina, South Carolina, Tennessee and Texas.
- Conclusion: The Department feels there is no need to retain this agent penalty. Agents are e-filing over 99% of the time even though they are aware there is no automatic penalty being assessed for filing paper reports. They conduct their business in the most efficient manner and e-filing is more efficient than paper. Problems with accurately billing agents for paper reports remain despite improvements to the system. Ultimately, the employer is responsible for the proper and accurate submission of the report.

THE FLORIDA SENATE
APPEARANCE RECORD

(Deliver BOTH copies of this form to the Senator or Senate Professional Staff conducting the meeting)

3/11/2020

Meeting Date

7097

Bill Number (if applicable)

Topic Taxation

Amendment Barcode (if applicable)

Name Dominic Calabro

Job Title President & CEO

Address 106 N. Bronough

Phone 222-5052

Street

Tallahassee

FL

32301

Email dcalabro@floridataxwatch.org

City

State

Zip

Speaking: For Against Information

Waive Speaking: In Support Against
(The Chair will read this information into the record.)

Representing Florida TaxWatch

Appearing at request of Chair: Yes No

Lobbyist registered with Legislature: Yes No

While it is a Senate tradition to encourage public testimony, time may not permit all persons wishing to speak to be heard at this meeting. Those who do speak may be asked to limit their remarks so that as many persons as possible can be heard.

This form is part of the public record for this meeting.

S-001 (10/14/14)

THE FLORIDA SENATE
APPEARANCE RECORD

(Deliver BOTH copies of this form to the Senator or Senate Professional Staff conducting the meeting)

3/11/2020
Meeting Date

7097
Bill Number (if applicable)

Topic Taxation

Amendment Barcode (if applicable)

Name Karen Woodall

Job Title Exec. Director

Address 579 E. Call St.
Street

Phone 858-321-9386

Tallahassee FL 32301
City State Zip

Email fcfep@yaho.com

Speaking: For Against Information

Waive Speaking: In Support Against
(The Chair will read this information into the record.)

Representing FI Center for Fiscal + Economic Policy

Appearing at request of Chair: Yes No

Lobbyist registered with Legislature: Yes No

While it is a Senate tradition to encourage public testimony, time may not permit all persons wishing to speak to be heard at this meeting. Those who do speak may be asked to limit their remarks so that as many persons as possible can be heard.

This form is part of the public record for this meeting.

THE FLORIDA SENATE
APPEARANCE RECORD

(Deliver BOTH copies of this form to the Senator or Senate Professional Staff conducting the meeting)

03/11/2020

Meeting Date

HB 7097 (as amended)

Bill Number (if applicable)

Topic Taxation

Amendment Barcode (if applicable)

Name Jessica Love

Job Title Government Consultant

Address P.O. Box 11189

Phone 850-577-9090

Street

Tallahassee

FL

32302

Email Jessica.Love@gray-robinson.com

City

State

Zip

Speaking: For Against Information

Waive Speaking: In Support Against
(The Chair will read this information into the record.)

Representing Florida Brownfields Association

Appearing at request of Chair: Yes No

Lobbyist registered with Legislature: Yes No

While it is a Senate tradition to encourage public testimony, time may not permit all persons wishing to speak to be heard at this meeting. Those who do speak may be asked to limit their remarks so that as many persons as possible can be heard.

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S-001 (10/14/14)

THE FLORIDA SENATE
APPEARANCE RECORD

(Deliver BOTH copies of this form to the Senator or Senate Professional Staff conducting the meeting)

3/11/20

Meeting Date

7097

Bill Number (if applicable)

Topic Taxation

Amendment Barcode (if applicable)

Name Brewster Bevis

Job Title Senior Vice President

Address 516 N. Adams St

Phone 224-7173

Street

Tallahassee

FL

32312

Email bbevis@aif.com

City

State

Zip

Speaking: For Against Information

Waive Speaking: In Support Against
(The Chair will read this information into the record.)

Representing Associated Industries of Florida

Appearing at request of Chair: Yes No

Lobbyist registered with Legislature: Yes No

While it is a Senate tradition to encourage public testimony, time may not permit all persons wishing to speak to be heard at this meeting. Those who do speak may be asked to limit their remarks so that as many persons as possible can be heard.

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S-001 (10/14/11)

THE FLORIDA SENATE
APPEARANCE RECORD

(Deliver BOTH copies of this form to the Senator or Senate Professional Staff conducting the meeting)

3/11/20

Meeting Date

7097

Bill Number (if applicable)

Topic _____

Amendment Barcode (if applicable)

Name Tim Nungesser

Job Title Legislative Director

Address 110 E. Jefferson St.

Phone 445-5367

Street

Tallahassee

City

FL

State

32301

Zip

Email tim.nungesser@afb.org

Speaking: For Against Information

Waive Speaking: In Support Against
(The Chair will read this information into the record.)

Representing National Federation of Independent Business

Appearing at request of Chair: Yes No

Lobbyist registered with Legislature: Yes No

While it is a Senate tradition to encourage public testimony, time may not permit all persons wishing to speak to be heard at this meeting. Those who do speak may be asked to limit their remarks so that as many persons as possible can be heard.

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THE FLORIDA SENATE
APPEARANCE RECORD

(Deliver BOTH copies of this form to the Senator or Senate Professional Staff conducting the meeting)

2/11/20
Meeting Date

7097
Bill Number (if applicable)

Topic Taxes

Amendment Barcode (if applicable)

Name Dr. Rich Templin

Job Title _____

Address 135 S. Monroe
Street

Phone _____

allahassle FL 32307
City State Zip

Email _____

Speaking: For Against Information

Waive Speaking: In Support Against
(The Chair will read this information into the record.)

Representing Florida AFL-CIO

Appearing at request of Chair: Yes No

Lobbyist registered with Legislature: Yes No

While it is a Senate tradition to encourage public testimony, time may not permit all persons wishing to speak to be heard at this meeting. Those who do speak may be asked to limit their remarks so that as many persons as possible can be heard.

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THE FLORIDA SENATE
APPEARANCE RECORD

(Deliver BOTH copies of this form to the Senator or Senate Professional Staff conducting the meeting)

3/11/20

Meeting Date

7097

Bill Number (if applicable)

864620

Amendment Barcode (if applicable)

Topic Taxation

Name Samantha Padgett

Job Title General Counsel

Address 230 S. Adams St.

Street

Phone 224-2250

Tallahassee FL 32301

City

State

Zip

Email spadgett@frta.org

Speaking: For Against Information

Waive Speaking: In Support Against
(The Chair will read this information into the record.)

Representing Florida Restaurant & Lodging Association

Appearing at request of Chair: Yes No

Lobbyist registered with Legislature: Yes No

While it is a Senate tradition to encourage public testimony, time may not permit all persons wishing to speak to be heard at this meeting. Those who do speak may be asked to limit their remarks so that as many persons as possible can be heard.

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THE FLORIDA SENATE

APPEARANCE RECORD

(Deliver BOTH copies of this form to the Senator or Senate Professional Staff conducting the meeting)

3/11/20

Meeting Date

7097

Bill Number (if applicable)

864620 DE

Amendment Barcode (if applicable)

Topic Taxation

Name FRENCH BROWN

Job Title Lobbyist

Address 118 S. MONROE ST, Suite 315

Street

Phone 850-459-0992

Tallahassee FL 32301

City

State

Zip

Email fbrown@deanmad.com

Speaking: For Against Information

Waive Speaking: In Support Against
(The Chair will read this information into the record.)

Representing FLORIDA REALTORS

Appearing at request of Chair: Yes No

Lobbyist registered with Legislature: Yes No

While it is a Senate tradition to encourage public testimony, time may not permit all persons wishing to speak to be heard at this meeting. Those who do speak may be asked to limit their remarks so that as many persons as possible can be heard.

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THE FLORIDA SENATE
APPEARANCE RECORD

(Deliver BOTH copies of this form to the Senator or Senate Professional Staff conducting the meeting)

3/11/20

Meeting Date

7097

Bill Number (if applicable)

844620

Amendment Barcode (if applicable)

Topic Taxation

Name Carolyn Johnson

Job Title Policy Director

Address 134 S Bronough St

Street

Phone 521-1200

Tallahassee

City

State

Zip

Email cjohnson@flchamber.com

Speaking: For Against Information

Waive Speaking: In Support Against
(The Chair will read this information into the record.)

Representing FL Chamber of Commerce

Appearing at request of Chair: Yes No

Lobbyist registered with Legislature: Yes No

While it is a Senate tradition to encourage public testimony, time may not permit all persons wishing to speak to be heard at this meeting. Those who do speak may be asked to limit their remarks so that as many persons as possible can be heard.

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THE FLORIDA SENATE

APPEARANCE RECORD

(Deliver BOTH copies of this form to the Senator or Senate Professional Staff conducting the meeting)

3/11/20

Meeting Date

7097

Bill Number (if applicable)

864620

Amendment Barcode (if applicable)

Topic Comms Services Tax Reduction

Name Charles Dudley

Job Title General Counsel

Address 108 S Monroe St.

Street

Phone 681 0024

Tall. FL

City

State

32301

Zip

Email Cdudley@flapartners.com

Speaking: For Against Information

Waive Speaking: In Support Against
(The Chair will read this information into the record.)

Representing FL Internet + Television

Appearing at request of Chair: Yes No

Lobbyist registered with Legislature: Yes No

While it is a Senate tradition to encourage public testimony, time may not permit all persons wishing to speak to be heard at this meeting. Those who do speak may be asked to limit their remarks so that as many persons as possible can be heard.

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THE FLORIDA SENATE

APPEARANCE RECORD

(Deliver BOTH copies of this form to the Senator or Senate Professional Staff conducting the meeting)

3-11-20

Meeting Date

7097

Bill Number (if applicable)

864620 DE

Amendment Barcode (if applicable)

Topic Taxation

Name JAKE FARMER

Job Title Director of Government Affairs

Address 227 S Adams St.

Street

Phone 352 359 6835

Tallahassee FL 32301

City

State

Zip

Email Jake@arf.org

Speaking: For Against Information

Waive Speaking: In Support Against (The Chair will read this information into the record.)

Representing Florida Retail Federation

Appearing at request of Chair: Yes No

Lobbyist registered with Legislature: Yes No

While it is a Senate tradition to encourage public testimony, time may not permit all persons wishing to speak to be heard at this meeting. Those who do speak may be asked to limit their remarks so that as many persons as possible can be heard.

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THE FLORIDA SENATE
APPEARANCE RECORD

(Deliver BOTH copies of this form to the Senator or Senate Professional Staff conducting the meeting)

3/11/20

Meeting Date

7097

Bill Number (if applicable)

SS 8640

Amendment Barcode (if applicable)

Topic Hospital Property Tax

Name Layne Smith

Job Title State Govt Relations Director

Address 4500 San Pablo Road

Street

Phone 904 953-7334

Jacksonville FL 32224

City

State

Zip

Email smith.layne@mayo.edu

Speaking: For Against Information

Waive Speaking: In Support Against
(The Chair will read this information into the record.)

Representing Mayo Clinic

Appearing at request of Chair: Yes No

Lobbyist registered with Legislature: Yes No

While it is a Senate tradition to encourage public testimony, time may not permit all persons wishing to speak to be heard at this meeting. Those who do speak may be asked to limit their remarks so that as many persons as possible can be heard.

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S-001 (10/14/14)

THE FLORIDA SENATE
APPEARANCE RECORD

(Deliver BOTH copies of this form to the Senator or Senate Professional Staff conducting the meeting)

3-11-20

Meeting Date

7097

Bill Number (if applicable)

662974

Amendment Barcode (if applicable)

Topic Tourism taxes

Name William Talbert

Job Title President + CEO, Greater Miami Convention and Visitors Bureau

Address 201 Brickell Ave.

Street

Phone 305-794-5418

Miami

City

FL

State

33131

Zip

Email talbert@gmcb.com

Speaking: For Against Information

Waive Speaking: In Support Against
(The Chair will read this information into the record.)

Representing Greater Miami Convention and Visitors Bureau

Appearing at request of Chair: Yes No

Lobbyist registered with Legislature: Yes No

While it is a Senate tradition to encourage public testimony, time may not permit all persons wishing to speak to be heard at this meeting. Those who do speak may be asked to limit their remarks so that as many persons as possible can be heard.

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S-001 (10/14/14)

THE FLORIDA SENATE
APPEARANCE RECORD

3-11-20

Meeting Date

(Deliver BOTH copies of this form to the Senator or Senate Professional Staff conducting the meeting)

7097

Bill Number (if applicable)

305586

Amendment Barcode (if applicable)

305586

Topic _____

Name JESS MCCARTY

Job Title ASSISTANT COUNTY ATTORNEY

Address 111 NW 1ST STREET, SUITE 2810

Street

Phone 305-979-7110

MIAMI

FL

33128

Email JMM2@MIAMIDADE.GOV

City

State

Zip

Speaking: For Against Information

Waive Speaking: In Support Against
(The Chair will read this information into the record.)

Representing MIAMI-DADE COUNTY

Appearing at request of Chair: Yes No

Lobbyist registered with Legislature: Yes No

While it is a Senate tradition to encourage public testimony, time may not permit all persons wishing to speak to be heard at this meeting. Those who do speak may be asked to limit their remarks so that as many persons as possible can be heard.

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THE FLORIDA SENATE
APPEARANCE RECORD

(Deliver BOTH copies of this form to the Senator or Senate Professional Staff conducting the meeting)

3-11-2020

Meeting Date

7097

Bill Number (if applicable)

Topic MIAMI DADE Co Transportation Surtax

305 586

Amendment Barcode (if applicable)

Name RON BOOK

Sunset

Job Title

Address 104 W Jefferson St

Phone 850-224-3427

Street

TLH

FL

32301

Email RON@RLBOOKPAOR

City

State

Zip

Speaking: For Against Information

Waive Speaking: In Support Against
(The Chair will read this information into the record.)

Representing MIAMIDADE COUNTY

Appearing at request of Chair: Yes No

Lobbyist registered with Legislature: Yes No

While it is a Senate tradition to encourage public testimony, time may not permit all persons wishing to speak to be heard at this meeting. Those who do speak may be asked to limit their remarks so that as many persons as possible can be heard.

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THE FLORIDA SENATE

APPEARANCE RECORD

(Deliver BOTH copies of this form to the Senator or Senate Professional Staff conducting the meeting)

3/11/20

Meeting Date

7097

Bill Number (if applicable)

490192

Amendment Barcode (if applicable)

Flors Amendment

Topic Taxation

Name Samantha Padgett

Job Title General Counsel

Address 230 S. Adams St.

Phone 224-2250

Tallahassee FL 32301

City State Zip

Email spadgett@firla.org

Speaking: [X] For [] Against [] Information

Waive Speaking: [] In Support [] Against (The Chair will read this information into the record.)

Representing Florida Restaurant & Lodging Association

Appearing at request of Chair: [] Yes [X] No

Lobbyist registered with Legislature: [] Yes [X] No

While it is a Senate tradition to encourage public testimony, time may not permit all persons wishing to speak to be heard at this meeting. Those who do speak may be asked to limit their remarks so that as many persons as possible can be heard.

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THE FLORIDA SENATE
APPEARANCE RECORD

(Deliver BOTH copies of this form to the Senator or Senate Professional Staff conducting the meeting)

3/11/20

Meeting Date

7097

Bill Number (if applicable)

490192

Amendment Barcode (if applicable)

Topic Taxation

Name Eurayn Johnson

Job Title Policy Director

Address 136 S Bronough St

Street

Tallahassee

City

State

Zip

Phone 521-1200

Email johnson@flchamber.com

Speaking: For Against Information

Waive Speaking: In Support Against
(The Chair will read this information into the record.)

Representing FL Chamber of Commerce

Appearing at request of Chair: Yes No

Lobbyist registered with Legislature: Yes No

While it is a Senate tradition to encourage public testimony, time may not permit all persons wishing to speak to be heard at this meeting. Those who do speak may be asked to limit their remarks so that as many persons as possible can be heard.

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S-001 (10/14/14)

THE FLORIDA SENATE
APPEARANCE RECORD

(Deliver BOTH copies of this form to the Senator or Senate Professional Staff conducting the meeting)

3-11-20

Meeting Date

2097

Bill Number (if applicable)

490192

Amendment Barcode (if applicable)

Topic Tourism taxes

Name William Talbert

Job Title President & CEO, Greater Miami Convention and Visitors Bureau

Address 701 Brickell Ave
Street

Phone 305-294-5410

Miami FL 33131
City State Zip

Email talbert@gmcvb.com

Speaking: For Against Information

Waive Speaking: In Support Against
(The Chair will read this information into the record.)

Representing Greater Miami Convention and Visitors Bureau

Appearing at request of Chair: Yes No

Lobbyist registered with Legislature: Yes No

While it is a Senate tradition to encourage public testimony, time may not permit all persons wishing to speak to be heard at this meeting. Those who do speak may be asked to limit their remarks so that as many persons as possible can be heard.

This form is part of the public record for this meeting.

S-001 (10/14/14)

CourtSmart Tag Report

Room: KN 412
Caption: Senate Appropriations Committee

Case No.:

Type:
Judge:

Started: 3/11/2020 1:06:23 PM

Ends: 3/11/2020 2:28:20 PM

Length: 01:21:58

1:06:27 PM Sen. Bradley (Chair)
1:09:23 PM H 7097
1:09:34 PM Sen. Stargel
1:15:29 PM Am. 864620
1:15:47 PM Sen. Powell
1:16:15 PM Sen. Stargel
1:16:44 PM Sen. Powell
1:17:15 PM Sen. Stargel
1:17:33 PM Sen. Powell
1:17:48 PM Sen. Stargel
1:17:53 PM Sen. Powell
1:18:10 PM Sen. Rouson
1:18:47 PM Sen. Stargel
1:19:10 PM Sen. Rouson
1:19:13 PM Sen. Stargel
1:19:23 PM Sen. Rouson
1:19:35 PM Sen. Stargel
1:20:10 PM Sen. Rouson
1:20:39 PM Sen. Stargel
1:21:21 PM Sen. Montford
1:22:13 PM Sen. Stargel
1:22:43 PM Sen. Powell
1:23:12 PM Sen. Stargel
1:23:41 PM Sen. Braynon
1:24:17 PM Sen. Stargel
1:25:04 PM Sen. Gibson
1:25:35 PM Sen. Stargel
1:26:41 PM Sen. Book
1:27:12 PM Sen. Stargel
1:27:42 PM Sen. Lee
1:28:05 PM Sen. Stargel
1:28:18 PM Sen. Lee
1:28:46 PM Sen. Stargel
1:28:55 PM Sen. Lee
1:31:14 PM Sen. Stargel
1:32:14 PM Sen. Lee
1:34:59 PM Sen. Stargel
1:36:00 PM Sen. Lee
1:36:16 PM Sen. Stargel
1:36:35 PM Sen. Lee
1:36:37 PM Sen. Stargel
1:36:50 PM Sen. Lee
1:36:52 PM Sen. Stargel
1:37:00 PM Sen. Stewart
1:37:18 PM Sen. Stargel
1:37:25 PM Sen. Stewart
1:37:41 PM Sen. Stargel
1:37:44 PM Sen. Stewart
1:38:04 PM Sen. Stargel
1:38:17 PM Sen. Montford
1:40:33 PM Sen. Stargel
1:42:03 PM Am. 490192

1:42:08 PM Sen. Flores
1:43:42 PM Sen. Rouson
1:43:53 PM Sen. Flores
1:44:40 PM Samantha Padgett, General Counsel, Florida Restaurant and Lodging Association (waives in support)
1:44:48 PM Carolyn Johnson, Policy Director, Florida Chamber of Commerce (waives in support)
1:44:52 PM William Talbert, President, Greater Miami Convention and Visitors Bureau (waives in support)
1:45:10 PM Sen. Flores
1:45:51 PM Am. 281722
1:45:56 PM Sen. Stewart
1:46:40 PM Sen. Brandes
1:46:48 PM Sen. Bradley
1:47:08 PM Sen. Stargel
1:47:52 PM Sen. Brandes
1:48:11 PM Sen. Stargel
1:48:26 PM Sen. Stewart
1:49:17 PM Am. 393542
1:49:23 PM Sen. Brandes
1:49:44 PM Sen. Montford
1:49:53 PM Sen. Brandes
1:50:34 PM Sen. Gibson
1:51:09 PM Sen. Stargel
1:51:29 PM Am. 569010
1:51:37 PM Sen. Brandes
1:53:22 PM Sen. Gibson
1:53:40 PM Sen. Stargel
1:53:59 PM Sen. Brandes
1:55:48 PM Am. 662974
1:55:54 PM Sen. Flores
1:57:16 PM Sen. Stargel
1:57:53 PM Sen. Flores
1:59:11 PM Am. 305586
1:59:16 PM Sen. Braynon
2:01:34 PM Sen. Lee
2:02:32 PM Sen. Braynon
2:03:10 PM Sen. Lee
2:03:39 PM Sen. Braynon
2:03:54 PM Sen. Lee
2:04:10 PM Jess McCarty, Assistant County Attorney, Miami-Dade County (waives in support)
2:04:24 PM Ron Book, Miami Dade County
2:06:27 PM Sen. Stargel
2:07:12 PM Sen. Braynon
2:09:11 PM Am. 286220
2:09:16 PM Sen. Book
2:10:21 PM Sen. Stargel
2:11:57 PM Sen. Gibson
2:12:55 PM Sen. Book
2:15:26 PM Am. 864620
2:15:43 PM Samantha Padgett, General Counsel, Florida Restaurant and Lodging Association (waives in support)
2:15:47 PM French Brown, Lobbyist, Florida Realtors (waives in support)
2:15:49 PM Carolyn Johnson, Policy Director, Florida Chamber of Commerce (waives in support)
2:15:52 PM Charles Dudley, General Counsel, Florida Internet and Television (waives in support)
2:15:56 PM Jake Farmer, Director of Government Affairs, Florida Retail Federation (waives in support)
2:17:20 PM Layne Smith, State Government Relations Director, Mayo Clinic
2:19:47 PM Sen. Lee
2:20:20 PM L. Smith
2:20:32 PM Sen. Lee
2:21:01 PM L. Smith
2:21:40 PM Dominic Calabro, President, Florida Taxwatch (waives in support)
2:22:01 PM Karen Woodall, Executive Director, Florida Center for Fiscal and Economic Policy
2:22:41 PM Jessica Love, Government Consultant, Florida Brownfields Association (waives in support)
2:22:47 PM Brewster Bevis, Senior Vice President, Associated Industries of Florida (waives in support)
2:22:49 PM Tim Nungesser, Legislative Director, National Federation of Independent Business (waives in support)

2:23:03 PM Rich Templin, Florida American Federation of Labor-Congress of Industrial Organizations
2:24:52 PM Sen. Bradley
2:24:55 PM Sen. Bean
2:25:28 PM Sen. Bradley
2:25:40 PM Sen. Stargel
2:26:29 PM H 7097 (cont.)
2:26:45 PM Sen. Bradley
2:28:10 PM Sen. Flores