

Amendment No. 1

COMMITTEE/SUBCOMMITTEE ACTION

ADOPTED	<u>    </u>	(Y/N)
ADOPTED AS AMENDED	<u>    </u>	(Y/N)
ADOPTED W/O OBJECTION	<u>    </u>	(Y/N)
FAILED TO ADOPT	<u>    </u>	(Y/N)
WITHDRAWN	<u>    </u>	(Y/N)
OTHER	<u>    </u>	

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1 Committee/Subcommittee hearing bill: Regulatory Affairs  
2 Committee

3 Representative Rodrigues, R. offered the following:

4  
5 **Amendment (with title amendment)**

6 Remove everything after the enacting clause and insert:

7 Section 1. Section 193.624, Florida Statutes, is amended  
8 to read:

9 193.624 Assessment of real ~~residential~~ property.—

10 (1) As used in this section, the term "renewable energy  
11 source device" means any of the following equipment that  
12 collects, transmits, stores, or uses solar energy, wind energy,  
13 or energy derived from geothermal deposits:

14 (a) Solar energy collectors, photovoltaic modules, and  
15 inverters.

16 (b) Storage tanks and other storage systems, excluding  
17 swimming pools used as storage tanks.

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- 18 (c) Rockbeds.
- 19 (d) Thermostats and other control devices.
- 20 (e) Heat exchange devices.
- 21 (f) Pumps and fans.
- 22 (g) Roof ponds.
- 23 (h) Freestanding thermal containers.
- 24 (i) Pipes, ducts, refrigerant handling systems, wiring,  
25 structural supports, and other components ~~equipment~~ used as  
26 integral parts of ~~to interconnect~~ such systems; however, such  
27 equipment does not include conventional backup systems of any  
28 type or any equipment or structures that would be required in  
29 the absence of the renewable energy source device.
- 30 (j) Windmills and wind turbines.
- 31 (k) Wind-driven generators.
- 32 (l) Power conditioning and storage devices that store or  
33 use solar energy, wind energy, or energy derived from geothermal  
34 deposits to generate electricity or mechanical forms of energy.
- 35 (m) Pipes and other equipment used to transmit hot  
36 geothermal water to a dwelling or structure from a geothermal  
37 deposit.
- 38 (2) In determining the assessed value of new and existing  
39 real property used for:
- 40 (a) Residential purposes, an increase in the just value of  
41 the property attributable to the installation of a renewable  
42 energy source device between January 1, 2013, and December 31,  
43 2016, may not be considered.

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44 (b) (3) Any purpose, an increase in the just value of the  
45 property attributable ~~This section applies~~ to the installation  
46 of a renewable energy source device ~~installed~~ on or after  
47 January 1, 2017, may not be considered ~~January 1, 2013, to new~~  
48 ~~and existing residential real property.~~

49 Section 2. Section 196.182, Florida Statutes, is created  
50 to read:

51 196.182 Exemption of renewable energy source devices.—A  
52 renewable energy source device, as defined in s. 193.624, which  
53 is considered tangible personal property, is exempt from ad  
54 valorem taxation.

55 Section 3. For the purpose of incorporating the amendment  
56 made by this act to section 193.624, Florida Statutes, in a  
57 reference thereto, paragraph (a) of subsection (4) of section  
58 193.155, Florida Statutes, is reenacted to read:

59 193.155 Homestead assessments.—Homestead property shall be  
60 assessed at just value as of January 1, 1994. Property receiving  
61 the homestead exemption after January 1, 1994, shall be assessed  
62 at just value as of January 1 of the year in which the property  
63 receives the exemption unless the provisions of subsection (8)  
64 apply.

65 (4) (a) Except as provided in paragraph (b) and s. 193.624,  
66 changes, additions, or improvements to homestead property shall  
67 be assessed at just value as of the first January 1 after the  
68 changes, additions, or improvements are substantially completed.

69 Section 4. For the purpose of incorporating the amendment

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70 made by this act to section 193.624, Florida Statutes, in a  
71 reference thereto, paragraph (a) of subsection (6) of section  
72 193.1554, Florida Statutes, is reenacted to read:

73 193.1554 Assessment of nonhomestead residential property.—

74 (6) (a) Except as provided in paragraph (b) and s. 193.624,  
75 changes, additions, or improvements to nonhomestead residential  
76 property shall be assessed at just value as of the first January  
77 1 after the changes, additions, or improvements are  
78 substantially completed.

79 Section 5. The amendment made by this act to s. 193.624,  
80 Florida Statutes, expires December 31, 2036, and the text of  
81 that section shall revert to that in existence on December 31,  
82 2016, except that any amendments to such text enacted other than  
83 by this act shall be preserved and continue to operate to the  
84 extent that such amendments are not dependent upon the portion  
85 of text which expires pursuant to this section.

86 Section 6. Section 196.182, Florida Statutes, as created  
87 by this act, expires December 31, 2036, and shall be repealed on  
88 that date.

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91 **T I T L E A M E N D M E N T**

92 Remove everything before the enacting clause and insert:

93 A bill to be entitled

94 An act relating to renewable energy source devices;

95 amending s. 193.624, F.S.; redefining the term

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96 "renewable energy source device"; specifying a period  
97 during which a property appraiser is prohibited from  
98 considering an increase in the just value of real  
99 property used for residential purposes which is  
100 attributable to the installation of a renewable energy  
101 source device; prohibiting consideration by a property  
102 appraiser of an increase in the just value of real  
103 property used for any purpose which is attributable to  
104 the installation of a renewable energy source device  
105 on or after a specified date; creating s. 196.182,  
106 F.S.; exempting certain renewable energy source  
107 devices from ad valorem taxation; reenacting ss.  
108 193.155(4)(a) and 193.1554(6)(a), F.S., relating to  
109 homestead assessments and nonhomestead residential  
110 property assessments, respectively, to incorporate the  
111 amendment made to s. 193.624, F.S., in references  
112 thereto; providing specified provisions of the act  
113 that expire on a certain date; providing an effective  
114 date.