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HB 7109, Engrossed 2

2017 Legislature

1
 2 An act relating to taxation; amending s. 125.0104,
 3 F.S.; authorizing counties imposing the tourist
 4 development tax to use those tax revenues for
 5 auditoriums that are publicly owned but operated by
 6 specified organizations under certain circumstances;
 7 amending s. 192.001, F.S.; revising the definition of
 8 the term "inventory" to include specified construction
 9 and agricultural equipment under certain
 10 circumstances; amending s. 196.012, F.S.; revising the
 11 definition of the terms "nursing home" or "home for
 12 special services"; providing applicability; amending
 13 s. 196.1975, F.S.; requiring certain corporations that
 14 provide homes for the aged to file specified
 15 affidavits with their annual tax exemption
 16 applications; providing an exemption; authorizing the
 17 property appraiser to request specified additional
 18 documentation under certain conditions; amending s.
 19 196.1978, F.S.; discounting property taxes for
 20 properties that offer affordable housing to specified
 21 low-income persons and families; providing
 22 requirements for such discount; amending s. 196.1983,
 23 F.S.; revising requirements for a landlord's affidavit
 24 relating to the charter school exemption from ad
 25 valorem taxes; deleting a provision specifying the

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26 | method of receiving the benefit of the exemption;
27 | providing retroactive operation; amending s. 198.30,
28 | F.S.; deleting a requirement for circuit judges to
29 | monthly report certain information to the Department
30 | of Revenue relating to the estates of certain
31 | decedents; amending s. 206.02, F.S.; deleting
32 | requirements to pay license taxes for a terminal
33 | supplier license, an importer, exporter, or blender of
34 | motor fuels license, or a wholesaler of motor fuel
35 | license; conforming provisions to changes made by the
36 | act; amending s. 206.021, F.S.; deleting a requirement
37 | to pay license taxes for a carrier license; conforming
38 | a provision to changes made by the act; amending s.
39 | 206.022, F.S.; deleting a requirement to pay license
40 | taxes for a terminal operator license; amending s.
41 | 206.03, F.S.; conforming a provision to changes made
42 | by the act; amending s. 206.045, F.S.; conforming a
43 | provision to changes made by the act; providing for
44 | future repeal of ss. 206.405 and 206.406, F.S.,
45 | relating to receipt for payment of license taxes and
46 | disposition of license tax funds, respectively;
47 | amending s. 206.41, F.S.; deleting a requirement for
48 | the department to deduct a specified fee from certain
49 | motor fuel refund claims; amending s. 206.9865, F.S.;
50 | deleting a requirement to pay application fees for an

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51 aviation fuel tax license for commercial air carriers;
52 amending s. 206.9943, F.S.; deleting a requirement to
53 pay license fees for a pollutant tax license; amending
54 s. 206.9952, F.S.; deleting a requirement to pay
55 license fees for a natural gas fuel retailer license;
56 amending s. 206.998, F.S.; conforming cross-
57 references; amending 210.20, F.S.; extending a date by
58 which the Division of Alcoholic Beverages and Tobacco
59 of the Department of Business and Professional
60 Regulation must monthly certify to the Chief Financial
61 Officer specified amounts relating to the cigarette
62 tax and make specified payments and distributions;
63 amending s. 212.031, F.S.; reducing the tax levied on
64 the renting, leasing, letting, and granting of a
65 license for the use of real property; providing
66 applicability and construction; amending s. 212.04,
67 F.S.; authorizing refunds or credits from the sales
68 and use tax for the resale of admissions to certain
69 exempt entities under certain circumstances; providing
70 requirements and procedures relating to such refunds
71 and credits; amending s. 212.05, F.S.; providing that
72 fingerprint services required for a license to carry a
73 concealed weapon or firearm are not subject to the
74 sales and use tax on detective and protection
75 services; amending s. 212.0515, F.S.; deleting a

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76 requirement for vending machine operators to post a
77 specified notice on vending machines; conforming
78 provisions to changes made by the act; amending s.
79 212.0596, F.S.; deleting an authorization for
80 procedures that waive registration fees in relation to
81 the use tax on mail order purchases by certain
82 persons; amending s. 212.08, F.S.; adding items in
83 agricultural use to a list of such items exempt from
84 the sales and use tax; providing retroactive
85 applicability; revising the total amount of certain
86 community contribution tax credits for donations which
87 may be granted each fiscal year; deleting a provision
88 providing for the expiration of the credit; providing
89 a sales and use tax exemption for building materials,
90 the rental of tangible personal property, and pest
91 control services used in new construction located in a
92 rural area of opportunity; defining terms; specifying
93 requirements, limitations, procedures for the
94 exemption; authorizing the department to adopt rules;
95 providing applicability; providing a sales and use tax
96 exemption for data center property; defining terms;
97 specifying requirements, limitations, and procedures
98 for the exemption; specifying criteria under which
99 certain entities that operate a municipally owned golf
100 course may receive a tax exemption when making

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101 payments to a dealer; providing retroactive
102 applicability; providing a sales and use tax exemption
103 for products used to absorb menstrual flow; amending
104 s. 212.18, F.S.; deleting a requirement for
105 certificates of registration fees for certain dealers
106 in relation to the sales and use tax; conforming
107 provisions to changes made by the act; amending s.
108 220.03, F.S.; deleting the expiration date for the
109 definitions of the terms "community contribution" and
110 "project" in the income tax code; amending s. 220.183,
111 F.S.; specifying the total amount of community
112 contribution tax credits that may be granted each
113 fiscal year for contributions made to eligible
114 sponsors of specified projects; deleting the
115 expiration date of specified provisions relating to
116 community contribution tax credits; amending s.
117 220.1845, F.S.; specifying the total amount of tax
118 credits which may be granted for contaminated site
119 rehabilitation each fiscal year; amending s. 220.196,
120 F.S.; specifying the amount of research and
121 development tax credits that may be granted to
122 business enterprises in a specified year; amending s.
123 220.222, F.S.; deleting a provision that limits the
124 time period for filing certain corporate income tax
125 filings; providing retroactive applicability; amending

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126 | ss. 320.08 and 320.10, F.S.; exempting certain marine
 127 | boat trailers from license taxes; amending s. 320.102,
 128 | F.S.; exempting certain marine boat trailers from
 129 | specified fees, charges, taxes, and surcharges;
 130 | amending s. 336.021, F.S.; specifying a condition for
 131 | the reimposition of ninth-cent fuel taxes on motor and
 132 | diesel fuels by a county; amending s. 336.025, F.S.;
 133 | specifying a condition for the reimposition of local
 134 | option fuel taxes on motor and diesel fuels by a
 135 | county; providing construction relating to
 136 | requirements on a decision to rescind a tax; amending
 137 | s. 376.30781, F.S.; revising the total amount of tax
 138 | credits that may be annually allocated by the
 139 | Department of Environmental Protection for the
 140 | rehabilitation of drycleaning-solvent-contaminated
 141 | sites and brownfield sites; amending s. 376.70, F.S.;
 142 | deleting provisions relating to drycleaning facility
 143 | registration fees; amending s. 376.75, F.S.; deleting
 144 | a requirement to pay registration fees for certain
 145 | persons producing, importing, selling, or using
 146 | perchloroethylene; amending s. 443.131, F.S.; revising
 147 | a deadline for employers of employees performing
 148 | domestic services to annually report wages and pay
 149 | certain contributions under the Reemployment
 150 | Assistance Program Law; defining the term "holiday";

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151 amending s. 443.141, F.S.; specifying a due date of
152 certain employer contributions if such date falls on a
153 weekend or holiday; defining the term "holiday";
154 conforming cross-references; amending s. 443.163,
155 F.S.; deleting a form name; authorizing reemployment
156 assistance tax collection service providers to waive a
157 certain penalty under certain circumstances; amending
158 s. 563.01, F.S.; revising the definitions of the terms
159 "beer" and "malt beverage" for purposes of the
160 Beverage Law; amending s. 624.5105, F.S.; specifying
161 the total amount of community contribution tax credits
162 that may be granted each fiscal year; deleting the
163 expiration date of specified provisions relating to
164 community contribution tax credits; amending s.
165 733.2121, F.S.; providing that a personal
166 representative may serve a notice to creditors on the
167 department only under certain circumstances; deleting
168 a provision providing construction; amending ss.
169 790.06 and 790.062, F.S.; providing that fingerprint
170 services required for a license to carry a concealed
171 weapon or firearm are not subject to the sales tax on
172 fingerprint services; providing sales tax exemptions
173 for the retail sale of certain clothing, school
174 supplies, personal computers, and personal computer-
175 related accessories; providing exceptions; authorizing

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176 certain dealers to opt out of participating in such
 177 tax exemption; providing requirements for such
 178 dealers; authorizing the department to adopt emergency
 179 rules; providing an appropriation; providing a sales
 180 tax exemption for specified disaster preparedness
 181 supplies during a specified timeframe; authorizing the
 182 department to adopt emergency rules; providing
 183 applicability; providing an appropriation; repealing
 184 s. 1 of ch. 2007-339, s. 13 of ch. 2008-173, s. 6 of
 185 ch. 2009-131, ss. 8(2) and 24 of ch. 2010-138, s. 6 of
 186 ch. 2010-149, s. 7 of ch. 2010-166, s. 35 of ch. 2011-
 187 76, s. 4 of ch. 2011-93, s. 3 of ch. 2011-229, s. 25
 188 of ch. 2012-32, and s. 3 of ch. 2013-46, Laws of
 189 Florida, relating to obsolete emergency rulemaking
 190 authority of the department; authorizing specified
 191 educational institutions that leased and purchased
 192 facilities exempt from ad valorem tax under the
 193 charter school exemption to apply by a specified date
 194 for the educational property exemption for the 2016 ad
 195 valorem tax roll; reenacting s. 203.01(1)(a), F.S.,
 196 relating to the tax on gross receipts for utility and
 197 communications services, to incorporate the creation
 198 of s. 212.08(5)(s), F.S.; providing that certain
 199 enterprise zone boundaries are preserved for a
 200 specified purpose through a specified date; providing

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201 an exception; providing an appropriation; providing
 202 effective dates.

203

204 Be It Enacted by the Legislature of the State of Florida:

205

206 Section 1. Paragraph (a) of subsection (5) of section
 207 125.0104, Florida Statutes, is amended to read:

208 125.0104 Tourist development tax; procedure for levying;
 209 authorized uses; referendum; enforcement.—

210 (5) AUTHORIZED USES OF REVENUE.—

211 (a) All tax revenues received pursuant to this section by
 212 a county imposing the tourist development tax shall be used by
 213 that county for the following purposes only:

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

216 a. Publicly owned and operated convention centers, sports
 217 stadiums, sports arenas, coliseums, or auditoriums within the
 218 boundaries of the county or subcounty special taxing district in
 219 which the tax is levied; ~~or~~

220 b. Auditoriums that are publicly owned but are operated by
 221 organizations that are exempt from federal taxation pursuant to
 222 26 U.S.C. s. 501(c)(3) and open to the public, within the
 223 boundaries of the county or subcounty special taxing district in
 224 which the tax is levied; or

225 ~~c.b.~~ Aquariums or museums that are publicly owned and

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226 | operated or owned and operated by not-for-profit organizations
 227 | and open to the public, within the boundaries of the county or
 228 | subcounty special taxing district in which the tax is levied;

229 | 2. To promote zoological parks that are publicly owned and
 230 | operated or owned and operated by not-for-profit organizations
 231 | and open to the public;

232 | 3. To promote and advertise tourism in this state and
 233 | nationally and internationally; however, if tax revenues are
 234 | expended for an activity, service, venue, or event, the
 235 | activity, service, venue, or event must have as one of its main
 236 | purposes the attraction of tourists as evidenced by the
 237 | promotion of the activity, service, venue, or event to tourists;

238 | 4. To fund convention bureaus, tourist bureaus, tourist
 239 | information centers, and news bureaus as county agencies or by
 240 | contract with the chambers of commerce or similar associations
 241 | in the county, which may include any indirect administrative
 242 | costs for services performed by the county on behalf of the
 243 | promotion agency; or

244 | 5. To finance beach park facilities or beach improvement,
 245 | maintenance, renourishment, restoration, and erosion control,
 246 | including shoreline protection, enhancement, cleanup, or
 247 | restoration of inland lakes and rivers to which there is public
 248 | access as those uses relate to the physical preservation of the
 249 | beach, shoreline, or inland lake or river. However, any funds
 250 | identified by a county as the local matching source for beach

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251 renourishment, restoration, or erosion control projects included
 252 in the long-range budget plan of the state's Beach Management
 253 Plan, pursuant to s. 161.091, or funds contractually obligated
 254 by a county in the financial plan for a federally authorized
 255 shore protection project may not be used or loaned for any other
 256 purpose. In counties of fewer than 100,000 population, up to 10
 257 percent of the revenues from the tourist development tax may be
 258 used for beach park facilities.

259
 260 Subparagraphs 1. and 2. may be implemented through service
 261 contracts and leases with lessees that have sufficient expertise
 262 or financial capability to operate such facilities.

263 Section 2. Paragraph (c) of subsection (11) of section
 264 192.001, Florida Statutes, is 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
 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

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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 Section 3. Effective upon this act becoming a law,
 297 subsection (9) of section 196.012, Florida Statutes, is amended
 298 to read:

299 196.012 Definitions.—For the purpose of this chapter, the
 300 following terms are defined as follows, except where the context

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301 clearly indicates otherwise:

302 (9) "Nursing home" or "home for special services" means an
 303 institution that ~~which~~ possesses a valid license under chapter
 304 400 or part I of chapter 429 on January 1 of the year for which
 305 exemption from ad valorem taxation is requested.

306 Section 4. The amendment made by this act to s. 196.012,
 307 Florida Statutes, first applies to the 2017 property tax roll.

308 Section 5. Paragraph (c) is added to subsection (4) of
 309 section 196.1975, Florida Statutes, to read:

310 196.1975 Exemption for property used by nonprofit homes
 311 for the aged.—Nonprofit homes for the aged are exempt to the
 312 extent that they meet the following criteria:

313 (4)

314 (c) Each not-for-profit corporation applying for an
 315 exemption under paragraph (a) must file with its annual
 316 application for exemption an affidavit approved by the
 317 Department of Revenue from each person who occupies a unit or
 318 apartment which states the person's income. The affidavit is
 319 prima facie evidence of the person's income. The corporation is
 320 not required to provide an affidavit from a resident who is a
 321 totally and permanently disabled veteran who meets the
 322 requirements of s. 196.081. If, at a later time, the property
 323 appraiser determines that additional documentation proving an
 324 affiant's income is necessary, the property appraiser may
 325 request such documentation.

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326 Section 6. Effective January 1, 2018, section 196.1978,
 327 Florida Statutes, is amended to read:

328 196.1978 Affordable housing property exemption.—

329 (1) Property used to provide affordable housing to
 330 eligible persons as defined by s. 159.603 and natural persons or
 331 families meeting the extremely-low-income, very-low-income, low-
 332 income, or moderate-income limits specified in s. 420.0004,
 333 which is owned entirely by a nonprofit entity that is a
 334 corporation not for profit, qualified as charitable under s.
 335 501(c)(3) of the Internal Revenue Code and in compliance with
 336 Rev. Proc. 96-32, 1996-1 C.B. 717, is considered property owned
 337 by an exempt entity and used for a charitable purpose, and those
 338 portions of the affordable housing property that provide housing
 339 to natural persons or families classified as extremely low
 340 income, very low income, low income, or moderate income under s.
 341 420.0004 are exempt from ad valorem taxation to the extent
 342 authorized under s. 196.196. All property identified in this
 343 section must comply with the criteria provided under s. 196.195
 344 for determining exempt status and applied by property appraisers
 345 on an annual basis. The Legislature intends that any property
 346 owned by a limited liability company which is disregarded as an
 347 entity for federal income tax purposes pursuant to Treasury
 348 Regulation 301.7701-3(b)(1)(ii) be treated as owned by its sole
 349 member.

350 (2)(a) Notwithstanding ss. 196.195 and 196.196, property

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351 in a multifamily project that meets the requirements of this
352 paragraph is considered property used for a charitable purpose
353 and shall receive a 50 percent discount from the amount of ad
354 valorem tax otherwise owed beginning with the January 1
355 assessment after the 15th completed year of the term of the
356 recorded agreement on those portions of the affordable housing
357 property that provide housing to natural persons or families
358 meeting the extremely-low-income, very-low-income, or low-income
359 limits specified in s. 420.0004. The multifamily project must:

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

364 2. Be subject to an agreement with the Florida Housing
365 Finance Corporation recorded in the official records of the
366 county in which the property is located to provide affordable
367 housing to natural persons or families meeting the extremely-
368 low-income, very-low-income, or low-income limits specified in
369 s. 420.0004.

370
371 This discount terminates if the property no longer serves
372 extremely-low-income, very-low-income, or low-income persons
373 pursuant to the recorded agreement.

374 (b) To receive the discount under paragraph (a), a
375 qualified applicant must submit an application to the county

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376 property appraiser by March 1.

377 (c) The property appraiser shall apply the discount by
 378 reducing the taxable value on those portions of the affordable
 379 housing property that provide housing to natural persons or
 380 families meeting the extremely-low-income, very-low-income, or
 381 low-income limits specified in s. 420.0004 before certifying the
 382 tax roll to the tax collector.

383 1. The property appraiser shall first ascertain all other
 384 applicable exemptions, including exemptions provided pursuant to
 385 local option, and deduct all other exemptions from the assessed
 386 value.

387 2. Fifty percent of the remaining value shall be
 388 subtracted to yield the discounted taxable value.

389 3. The resulting taxable value shall be included in the
 390 certification for use by taxing authorities in setting millage.

391 4. The property appraiser shall place the discounted
 392 amount on the tax roll when it is extended.

393 Section 7. Effective upon this act becoming a law and
 394 operating retroactively to January 1, 2017, section 196.1983,
 395 Florida Statutes, is amended to read:

396 196.1983 Charter school exemption from ad valorem taxes.-
 397 Any facility, or portion thereof, used to house a charter school
 398 whose charter has been approved by the sponsor and the governing
 399 board pursuant to s. 1002.33(7) shall be exempt from ad valorem
 400 taxes. For leasehold properties, the landlord must certify by

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401 affidavit to the charter school that the required lease payments
402 under the lease, whether paid to the landlord or on behalf of
403 the landlord to a third party, will ~~shall~~ be reduced to the
404 extent of the exemption received. The owner of the property
405 shall disclose to a charter school the full amount of the
406 benefit derived from the exemption and the method for ensuring
407 that the charter school receives such benefit. The charter
408 school shall receive the full benefit derived from the exemption
409 ~~through either an annual or monthly credit to the charter~~
410 ~~school's lease payments.~~

411 Section 8. Effective upon this act becoming a law, section
412 198.30, Florida Statutes, is amended to read:

413 198.30 Circuit judge to report names of decedents, etc.—
414 Each circuit judge of this state shall, on or before the 10th
415 day of every month, notify the Agency for Health Care
416 Administration ~~department~~ of the names of all decedents; the
417 names and addresses of the respective personal representatives,
418 administrators, or curators appointed; the amount of the bonds,
419 if any, required by the court; and the probable value of the
420 estates, in all estates of decedents whose wills have been
421 probated or propounded for probate before the circuit judge or
422 upon which letters testamentary or upon whose estates letters of
423 administration or curatorship have been sought or granted,
424 during the preceding month; and such report shall contain any
425 other information that ~~which~~ the circuit judge may have

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426 concerning the estates of such decedents. ~~In addition, a copy of~~
 427 ~~this report shall be provided to the Agency for Health Care~~
 428 ~~Administration.~~ A circuit judge shall also furnish forthwith
 429 such further information, from the records and files of the
 430 circuit court in regard to such estates, as the department may
 431 from time to time require.

432 Section 9. Effective January 1, 2018, subsections (2),
 433 (3), and (4), paragraph (a) of subsection (7), and paragraph (b)
 434 of subsection (8) of section 206.02, Florida Statutes, are
 435 amended to read:

436 206.02 Application for license; temporary license;
 437 terminal suppliers, importers, exporters, blenders, biodiesel
 438 manufacturers, and wholesalers.—

439 (2) To procure a terminal supplier license, a person shall
 440 file with the department an application under oath, and in such
 441 form as the department may prescribe, setting forth:

442 (a) The name under which the person will transact business
 443 within the state and that person's registration number under s.
 444 4101 of the Internal Revenue Code.

445 (b) The location, with street number address, of his or
 446 her principal office or place of business and the location where
 447 records will be made available for inspection.

448 (c) The name and complete residence address of the owner
 449 or the names and addresses of the partners, if such person is a
 450 partnership, or of the principal officers, if such person is a

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451 corporation or association; and, if such person is a corporation
 452 organized under the laws of another state, territory, or
 453 country, he or she shall also indicate the state, territory, or
 454 country where the corporation is organized and the date the
 455 corporation was registered with the Department of State as a
 456 foreign corporation authorized to transact business in the
 457 state.

458
 459 ~~The application shall require a \$30 license tax.~~ Each license
 460 must ~~shall~~ be renewed annually through application, ~~including an~~
 461 ~~annual \$30 license tax.~~

462 (3) To procure an importer, exporter, or blender of motor
 463 fuels license, a person shall file with the department an
 464 application under oath, and in such form as the department may
 465 prescribe, setting forth:

466 (a) The name under which the person will transact business
 467 within the state.

468 (b) The location, with street number address, of his or
 469 her principal office or place of business and the location where
 470 records will be made available for inspection.

471 (c) The name and complete residence address of the owner
 472 or the names and addresses of the partners, if such person is a
 473 partnership, or of the principal officers, if such person is a
 474 corporation or association; and, if such person is a corporation
 475 organized under the laws of another state, territory, or

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476 | country, he or she shall also indicate the state, territory, or
 477 | country where the corporation is organized and the date the
 478 | corporation was registered with the Department of State as a
 479 | foreign corporation authorized to transact business in the
 480 | state.

481 |
 482 | ~~The application shall require a \$30 license tax.~~ Each license
 483 | must ~~shall~~ be renewed annually through application, ~~including an~~
 484 | ~~annual \$30 license tax.~~

485 | (4) To procure a wholesaler of motor fuel license, a
 486 | person shall file with the department an application under oath
 487 | and in such form as the department may prescribe, setting forth:

488 | (a) The name under which the person will transact business
 489 | within the state.

490 | (b) The location, with street number address, of his or
 491 | her principal office or place of business within this state and
 492 | the location where records will be made available for
 493 | inspection.

494 | (c) The name and complete residence address of the owner
 495 | or the names and addresses of the partners, if such person is a
 496 | partnership, or of the principal officers, if such person is a
 497 | corporation or association; and, if such person is a corporation
 498 | organized under the laws of another state, territory, or
 499 | country, he or she shall also indicate the state, territory, or
 500 | country where the corporation is organized and the date the

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501 corporation was registered with the Department of State as a
 502 foreign corporation authorized to transact business in the
 503 state.

504
 505 ~~The application shall require a \$30 license tax.~~ Each license
 506 must ~~shall~~ be renewed annually through application, ~~including an~~
 507 ~~annual \$30 license fee.~~

508 (7) (a) If all applicants for a license hold a current
 509 license in good standing of the same type and kind, the
 510 department shall issue a temporary license upon the filing of a
 511 completed application, ~~payment of all fees,~~ and the posting of
 512 adequate bond. A temporary license shall automatically expire 90
 513 days after its effective date or, prior to the expiration of 90
 514 days or the period of any extension, upon issuance of a
 515 permanent license or of a notice of intent to deny a permanent
 516 license. A temporary license may be extended once for a period
 517 not to exceed 60 days, upon written request of the applicant,
 518 subject to the restrictions imposed by this subsection.

519 (8)

520 (b) Notwithstanding the provisions of this chapter
 521 requiring a license ~~tax~~ and a bond or criminal background check,
 522 the department may issue a temporary license as an importer or
 523 exporter to a person who holds a valid Florida wholesaler
 524 license or to a person who is an unlicensed dealer. A license
 525 may be issued under this subsection only to a business that has

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526 a physical location in this state and holds a valid Florida
 527 sales and use tax certificate of registration or that holds a
 528 valid fuel license issued by another state.

529 Section 10. Effective January 1, 2018, subsection (3) and
 530 paragraph (b) of subsection (5) of section 206.021, Florida
 531 Statutes, are amended to read:

532 206.021 Application for license; carriers.—

533 (3) ~~The application shall require a \$30 license tax.~~ Each
 534 license must ~~shall~~ be renewed annually through application,
 535 ~~including an annual \$30 license tax.~~

536 (5)

537 (b) Notwithstanding the provisions of this chapter
 538 requiring a license ~~tax~~ and a bond or criminal background check,
 539 the department may issue a temporary license as a carrier to a
 540 person who holds a valid Florida wholesaler, importer, exporter,
 541 or blender license or to a person who is an unlicensed dealer. A
 542 license may be issued under this subsection only to a business
 543 that has a physical location in this state and holds a valid
 544 Florida sales and use tax certificate of registration or that
 545 holds a valid fuel license issued by another state.

546 Section 11. Effective January 1, 2018, subsection (2) of
 547 section 206.022, Florida Statutes, is amended to read:

548 206.022 Application for license; terminal operators.—

549 (2) ~~The application shall require a \$30 license tax.~~ Each
 550 license shall be renewed annually through application, ~~including~~

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551 ~~an annual \$30 license tax.~~

552 Section 12. Effective January 1, 2018, subsection (1) of
553 section 206.03, Florida Statutes, is amended to read:

554 206.03 Licensing of terminal suppliers, importers,
555 exporters, and wholesalers.—

556 (1) The application in proper form having been accepted
557 for filing, ~~the filing fee paid,~~ and the bond accepted and
558 approved, except as provided in s. 206.05(1), the department
559 shall issue to such person a license to transact business in the
560 state, subject to cancellation of such license as provided by
561 law.

562 Section 13. Effective January 1, 2018, section 206.045,
563 Florida Statutes, is amended to read:

564 206.045 Licensing period; ~~cost for license issuance.~~—
565 Beginning January 1, 1998, the licensing period under this
566 chapter shall be a calendar year, or any part thereof. ~~The cost~~
567 ~~of any such license issued pursuant to this chapter shall be~~
568 ~~\$30.~~

569 Section 14. Effective January 1, 2018, ss. 206.405 and
570 206.406, Florida Statutes, are repealed.

571 Section 15. Effective January 1, 2018, paragraph (c) of
572 subsection (5) of section 206.41, Florida Statutes, is amended
573 to read:

574 206.41 State taxes imposed on motor fuel.—

575 (5)

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576 (c)1. No refund may be authorized unless a sworn
 577 application therefor containing such information as the
 578 department may determine is filed with the department not later
 579 than the last day of the month following the quarter for which
 580 the refund is claimed. However, when a justified excuse for late
 581 filing is presented to the department and the last preceding
 582 claim was filed on time, the deadline for filing may be extended
 583 an additional month. No refund will be authorized unless the
 584 amount due is for \$5 or more for any refund period and unless
 585 application is made upon forms prescribed by the department.

586 2. Claims made for refunds provided pursuant to subsection
 587 (4) shall be paid quarterly. ~~The department shall deduct a fee~~
 588 ~~of \$2 for each claim, which fee shall be deposited in the~~
 589 ~~General Revenue Fund.~~

590 Section 16. Effective January 1, 2018, subsection (3) of
 591 section 206.9865, Florida Statutes, is amended to read:

592 206.9865 Commercial air carriers; registration;
 593 reporting.—

594 (3) The application must be renewed annually ~~and the fee~~
 595 ~~for application or renewal is \$30.~~

596 Section 17. Effective January 1, 2018, subsection (3) of
 597 section 206.9943, Florida Statutes, is amended to read:

598 206.9943 Pollutant tax license.—

599 (3) The license must be renewed annually, ~~and the fee for~~
 600 ~~original application or renewal is \$30.~~

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601 Section 18. Effective January 1, 2018, subsection (9) of
 602 section 206.9952, Florida Statutes, is amended to read:

603 206.9952 Application for license as a natural gas fuel
 604 retailer.—

605 (9) ~~The license application requires a license fee of \$5.~~
 606 Each license shall be renewed annually by submitting a
 607 reapplication and the license fee to the department. ~~The license~~
 608 ~~fee shall be paid to the department for deposit into the General~~
 609 ~~Revenue Fund.~~

610 Section 19. Effective January 1, 2018, section 206.998,
 611 Florida Statutes, is amended to read:

612 206.998 Applicability of specified sections of parts I and
 613 II.—The provisions of ss. 206.01, 206.02, 206.025, 206.026,
 614 206.027, 206.028, 206.03, 206.05, 206.055, 206.06, 206.07,
 615 206.075, 206.09, 206.10, 206.11, 206.12, 206.13, 206.14, 206.15,
 616 206.16, 206.17, 206.175, 206.18, 206.199, 206.20, 206.204,
 617 206.205, 206.21, 206.215, 206.22, 206.23, 206.24, 206.25,
 618 206.27, 206.28, ~~206.405, 206.406,~~ 206.41, 206.413, 206.43,
 619 206.44, 206.48, 206.485, 206.49, 206.56, 206.59, 206.606,
 620 206.608, and 206.61 of part I of this chapter and ss. 206.86,
 621 206.872, 206.874, 206.8745, 206.88, 206.90, and 206.93 of part
 622 II of this chapter shall, as far as lawful or practicable, be
 623 applicable to the tax levied and imposed and to the collection
 624 thereof as if fully set out in this part. However, any provision
 625 of any such section does not apply if it conflicts with any

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626 provision of this part.

627 Section 20. Paragraph (b) of subsection (2) of section
628 210.20, Florida Statutes, is amended to read:

629 210.20 Employees and assistants; distribution of funds.—

630 (2) As collections are received by the division from such
631 cigarette taxes, it shall pay the same into a trust fund in the
632 State Treasury designated "Cigarette Tax Collection Trust Fund"
633 which shall be paid and distributed as follows:

634 (b) Beginning July 1, 2004, and continuing through June
635 30, 2013, the division shall from month to month certify to the
636 Chief Financial Officer the amount derived from the cigarette
637 tax imposed by s. 210.02, less the service charges provided for
638 in s. 215.20 and less 0.9 percent of the amount derived from the
639 cigarette tax imposed by s. 210.02, which shall be deposited
640 into the Alcoholic Beverage and Tobacco Trust Fund, specifying
641 an amount equal to 1.47 percent of the net collections, and that
642 amount shall be paid to the Board of Directors of the H. Lee
643 Moffitt Cancer Center and Research Institute, established under
644 s. 1004.43, by warrant drawn by the Chief Financial Officer.
645 Beginning July 1, 2014, and continuing through June 30, 2053
646 ~~2033~~, the division shall from month to month certify to the
647 Chief Financial Officer the amount derived from the cigarette
648 tax imposed by s. 210.02, less the service charges provided for
649 in s. 215.20 and less 0.9 percent of the amount derived from the
650 cigarette tax imposed by s. 210.02, which shall be deposited

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651 into the Alcoholic Beverage and Tobacco Trust Fund, specifying
 652 an amount equal to 4.04 percent of the net collections, and that
 653 amount shall be paid to the Board of Directors of the H. Lee
 654 Moffitt Cancer Center and Research Institute, established under
 655 s. 1004.43, by warrant drawn by the Chief Financial Officer.
 656 These funds are appropriated monthly out of the Cigarette Tax
 657 Collection Trust Fund, to be used for lawful purposes, including
 658 constructing, furnishing, equipping, financing, operating, and
 659 maintaining cancer research and clinical and related facilities;
 660 furnishing, equipping, operating, and maintaining other
 661 properties owned or leased by the H. Lee Moffitt Cancer Center
 662 and Research Institute; and paying costs incurred in connection
 663 with purchasing, financing, operating, and maintaining such
 664 equipment, facilities, and properties. In fiscal years 2004-2005
 665 and thereafter, the appropriation to the H. Lee Moffitt Cancer
 666 Center and Research Institute authorized by this paragraph
 667 ~~subparagraph~~ shall not be less than the amount that would have
 668 been paid to the H. Lee Moffitt Cancer Center and Research
 669 Institute in fiscal year 2001-2002, had this paragraph
 670 ~~subparagraph~~ been in effect.

671 Section 21. Effective January 1, 2018, paragraphs (c) and
 672 (d) of subsection (1) of section 212.031, Florida Statutes, are
 673 amended, and paragraph (e) is added to that subsection, to read:

674 212.031 Tax on rental or license fee for use of real
 675 property.—

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676 (1)

677 (c) For the exercise of such privilege, a tax is levied at

678 the rate of 5.8 ~~in an amount equal to 6~~ percent of and on the

679 total rent or license fee charged for such real property by the

680 person charging or collecting the rental or license fee. The

681 total rent or license fee charged for such real property shall

682 include payments for the granting of a privilege to use or

683 occupy real property for any purpose and shall include base

684 rent, percentage rents, or similar charges. Such charges shall

685 be included in the total rent or license fee subject to tax

686 under this section whether or not they can be attributed to the

687 ability of the lessor's or licensor's property as used or

688 operated to attract customers. Payments for intrinsically

689 valuable personal property such as franchises, trademarks,

690 service marks, logos, or patents are not subject to tax under

691 this section. In the case of a contractual arrangement that

692 provides for both payments taxable as total rent or license fee

693 and payments not subject to tax, the tax shall be based on a

694 reasonable allocation of such payments and shall not apply to

695 that portion which is for the nontaxable payments.

696 (d) When the rental or license fee of any such real

697 property is paid by way of property, goods, wares, merchandise,

698 services, or other thing of value, the tax shall be at the rate

699 of 5.8 ~~6~~ percent of the value of the property, goods, wares,

700 merchandise, services, or other thing of value.

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701 (e) The tax rate in effect at the time that the tenant or
 702 person occupies, uses, or is entitled to occupy or use the real
 703 property is the tax rate applicable to the transaction taxable
 704 under this section, regardless of when a rent or license fee
 705 payment is due or paid. The applicable tax rate may not be
 706 avoided by delaying or accelerating rent or license fee
 707 payments.

708 Section 22. Effective January 1, 2018, paragraph (c) of
 709 subsection (1) of section 212.04, Florida Statutes, is amended
 710 to read:

711 212.04 Admissions tax; rate, procedure, enforcement.—

712 (1)

713 (c)1. The provisions of this chapter that authorize a tax-
 714 exempt sale for resale do not apply to sales of admissions.
 715 However, if a purchaser of an admission subsequently resells the
 716 admission for more than the amount paid, the purchaser shall
 717 collect tax on the full sales price and may take credit for the
 718 amount of tax previously paid. If the purchaser of the admission
 719 subsequently resells it for an amount equal to or less than the
 720 amount paid, the purchaser may ~~shall~~ not collect any additional
 721 tax, nor shall the purchaser be allowed to take credit for the
 722 amount of tax previously paid.

723 2.a. If a purchaser resells an admission to an entity that
 724 is exempt from sales and use tax under this chapter for any
 725 reason other than sale for resale, the purchaser may seek a

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726 refund or credit from the department for the amount of tax it
727 paid on its purchase.

728 b. For a refund, the purchaser shall provide proof of the
729 exempt entity's qualification for the exemption, as prescribed
730 by rules of the department, and a copy of the ticket, invoice,
731 or other documentation that provides evidence of the tax it paid
732 on the admission with its refund application, whereupon the
733 department shall issue a refund to the purchaser.

734 c. For a credit, the purchaser shall retain proof of the
735 exempt entity's qualification for the exemption, as prescribed
736 by rules of the department, and a copy of the ticket, invoice,
737 or other documentation that provides evidence of the tax it paid
738 on the admission as long as required under s. 212.13.

739 d. The department shall look solely to the entity that
740 provided exemption documentation for recovery of tax, if it
741 determines that the entity was not entitled to the exemption.

742 3.a. If a purchaser of an admission from a related dealer
743 who is a member of the same controlled group of corporations for
744 federal income tax purposes as the purchaser resells such
745 admission to an entity that is exempt from sales and use tax
746 under this chapter for any reason other than sale for resale,
747 the purchaser may seek a refund or credit for the amount of tax
748 it paid on its purchase from the related dealer if it provides
749 that related dealer with proof of the exempt entity's
750 qualification for the exemption, as prescribed by rules of the

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751 department.

752 b. Upon the purchaser's request, a related dealer
753 receiving the exempt entity's documentation shall refund or
754 credit the tax paid by the purchaser. If the related dealer has
755 already remitted such tax to the department, it may then seek a
756 refund or credit of the tax from the department. If the related
757 dealer has not yet remitted such tax to the department, the
758 related dealer may not seek a refund or credit of such tax, but
759 may retain the exemption documentation in lieu of remitting the
760 tax to the department.

761 c. The department shall look solely to the entity that
762 provided exemption documentation for recovery of tax if it
763 determines that the entity was not entitled to the exemption.

764 Section 23. Paragraph (i) of subsection (1) of section
765 212.05, Florida Statutes, is amended to read:

766 212.05 Sales, storage, use tax.—It is hereby declared to
767 be the legislative intent that every person is exercising a
768 taxable privilege who engages in the business of selling
769 tangible personal property at retail in this state, including
770 the business of making mail order sales, or who rents or
771 furnishes any of the things or services taxable under this
772 chapter, or who stores for use or consumption in this state any
773 item or article of tangible personal property as defined herein
774 and who leases or rents such property within the state.

775 (1) For the exercise of such privilege, a tax is levied on

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776 each taxable transaction or incident, which tax is due and
777 payable as follows:

778 (i)1. At the rate of 6 percent on charges for all:

779 a. Detective, burglar protection, and other protection
780 services (NAICS National Numbers 561611, 561612, 561613, and
781 561621). Fingerprint services required under s. 790.06 or s.
782 790.062 are not subject to the tax. Any law enforcement officer,
783 as defined in s. 943.10, who is performing approved duties as
784 determined by his or her local law enforcement agency in his or
785 her capacity as a law enforcement officer, and who is subject to
786 the direct and immediate command of his or her law enforcement
787 agency, and in the law enforcement officer's uniform as
788 authorized by his or her law enforcement agency, is performing
789 law enforcement and public safety services and is not performing
790 detective, burglar protection, or other protective services, if
791 the law enforcement officer is performing his or her approved
792 duties in a geographical area in which the law enforcement
793 officer has arrest jurisdiction. Such law enforcement and public
794 safety services are not subject to tax irrespective of whether
795 the duty is characterized as "extra duty," "off-duty," or
796 "secondary employment," and irrespective of whether the officer
797 is paid directly or through the officer's agency by an outside
798 source. The term "law enforcement officer" includes full-time or
799 part-time law enforcement officers, and any auxiliary law
800 enforcement officer, when such auxiliary law enforcement officer

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801 is working under the direct supervision of a full-time or part-
802 time law enforcement officer.

803 b. Nonresidential cleaning, excluding cleaning of the
804 interiors of transportation equipment, and nonresidential
805 building pest control services (NAICS National Numbers 561710
806 and 561720).

807 2. As used in this paragraph, "NAICS" means those
808 classifications contained in the North American Industry
809 Classification System, as published in 2007 by the Office of
810 Management and Budget, Executive Office of the President.

811 3. Charges for detective, burglar protection, and other
812 protection security services performed in this state but used
813 outside this state are exempt from taxation. Charges for
814 detective, burglar protection, and other protection security
815 services performed outside this state and used in this state are
816 subject to tax.

817 4. If a transaction involves both the sale or use of a
818 service taxable under this paragraph and the sale or use of a
819 service or any other item not taxable under this chapter, the
820 consideration paid must be separately identified and stated with
821 respect to the taxable and exempt portions of the transaction or
822 the entire transaction shall be presumed taxable. The burden
823 shall be on the seller of the service or the purchaser of the
824 service, whichever applicable, to overcome this presumption by
825 providing documentary evidence as to which portion of the

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826 transaction is exempt from tax. The department is authorized to
827 adjust the amount of consideration identified as the taxable and
828 exempt portions of the transaction; however, a determination
829 that the taxable and exempt portions are inaccurately stated and
830 that the adjustment is applicable must be supported by
831 substantial competent evidence.

832 5. Each seller of services subject to sales tax pursuant
833 to this paragraph shall maintain a monthly log showing each
834 transaction for which sales tax was not collected because the
835 services meet the requirements of subparagraph 3. for out-of-
836 state use. The log must identify the purchaser's name, location
837 and mailing address, and federal employer identification number,
838 if a business, or the social security number, if an individual,
839 the service sold, the price of the service, the date of sale,
840 the reason for the exemption, and the sales invoice number. The
841 monthly log shall be maintained pursuant to the same
842 requirements and subject to the same penalties imposed for the
843 keeping of similar records pursuant to this chapter.

844 Section 24. Effective January 1, 2018, subsections (5)
845 through (7) of section 212.0515, Florida Statutes, are
846 renumbered as subsections (4) through (6), respectively, and
847 current subsections (3), (4), and (7) of that section are
848 amended to read:

849 212.0515 Sales from vending machines; sales to vending
850 machine operators; special provisions; registration; penalties.-

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851 (3)~~(a)~~ An operator of a vending machine may not operate or
852 cause to be operated in this state any vending machine until the
853 operator has registered with the department and~~7~~ has obtained a
854 separate registration certificate for each county in which such
855 machines are located, ~~and has affixed a notice to each vending~~
856 ~~machine selling food or beverages. The notice must be~~
857 ~~conspicuously displayed on the vending machine when it is being~~
858 ~~operated in this state and shall contain the following language~~
859 ~~in conspicuous type: NOTICE TO CUSTOMER: FLORIDA LAW REQUIRES~~
860 ~~THIS NOTICE TO BE POSTED ON ALL FOOD AND BEVERAGE VENDING~~
861 ~~MACHINES. REPORT ANY MACHINE WITHOUT A NOTICE TO (TOLL-FREE~~
862 ~~NUMBER). YOU MAY BE ELIGIBLE FOR A CASH REWARD. DO NOT USE THIS~~
863 ~~NUMBER TO REPORT PROBLEMS WITH THE VENDING MACHINE SUCH AS LOST~~
864 ~~MONEY OR OUT-OF-DATE PRODUCTS.~~

865 ~~(b)~~ The department shall establish a toll-free number to
866 report any violations of this section. ~~Upon a determination that~~
867 ~~a violation has occurred, the department shall pay the informant~~
868 ~~a reward of up to 10 percent of previously unpaid taxes~~
869 ~~recovered as a result of the information provided. A person who~~
870 ~~receives information concerning a violation of this section from~~
871 ~~an employee as specified in s. 213.30 is not eligible for a cash~~
872 ~~reward.~~

873 ~~(4)~~ A penalty of \$250 per machine is imposed on an
874 operator who fails to properly obtain and display the required
875 notice on any machine. Penalties accrue interest as provided for

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876 | ~~delinquent taxes under this chapter and apply in addition to all~~
 877 | ~~other applicable taxes, interest, and penalties.~~

878 | (6)~~(7)~~ The department may adopt rules necessary to
 879 | administer ~~the provisions of this section and may establish a~~
 880 | ~~schedule for phasing in the requirement that existing notices be~~
 881 | ~~replaced with revised notices displayed on vending machines.~~

882 | Section 25. Effective January 1, 2018, subsection (7) of
 883 | section 212.0596, Florida Statutes, is amended to read:

884 | 212.0596 Taxation of mail order sales.—

885 | (7) The department may establish by rule procedures for
 886 | collecting the use tax from unregistered persons who but for
 887 | their mail order purchases would not be required to remit sales
 888 | or use tax directly to the department. The procedures may
 889 | provide for waiver of registration ~~and registration fees,~~
 890 | provisions for irregular remittance of tax, elimination of the
 891 | collection allowance, and nonapplication of local option
 892 | surtaxes.

893 | Section 26. Paragraphs (a) and (p) of subsection (5) of
 894 | section 212.08, Florida Statutes, are amended, and paragraphs
 895 | (r) and (s) of subsection (5) and paragraph (d) of subsection
 896 | (6) are added, to read:

897 | 212.08 Sales, rental, use, consumption, distribution, and
 898 | storage tax; specified exemptions.—The sale at retail, the
 899 | rental, the use, the consumption, the distribution, and the
 900 | storage to be used or consumed in this state of the following

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901 are hereby specifically exempt from the tax imposed by this
 902 chapter.

903 (5) EXEMPTIONS; ACCOUNT OF USE.—

904 (a) *Items in agricultural use and certain nets.*—There are
 905 exempt from the tax imposed by this chapter nets designed and
 906 used exclusively by commercial fisheries; disinfectants,
 907 fertilizers, insecticides, pesticides, herbicides, fungicides,
 908 and weed killers used for application on crops or groves,
 909 including commercial nurseries and home vegetable gardens, used
 910 in dairy barns or on poultry farms for the purpose of protecting
 911 poultry or livestock, or used directly on poultry or livestock;
 912 animal health products that are administered to, applied to, or
 913 consumed by livestock or poultry to alleviate pain or cure or
 914 prevent sickness, disease, or suffering, including, but not
 915 limited to, antiseptics, absorbent cotton, gauze for bandages,
 916 lotions, vaccines, vitamins, and worm remedies; aquaculture
 917 health products that are used by aquaculture producers, as
 918 defined in s. 597.0015, to prevent or treat fungi, bacteria, and
 919 parasitic diseases; portable containers or movable receptacles
 920 in which portable containers are placed, used for processing
 921 farm products; field and garden seeds, including flower seeds;
 922 nursery stock, seedlings, cuttings, or other propagative
 923 material purchased for growing stock; seeds, seedlings,
 924 cuttings, and plants used to produce food for human consumption;
 925 cloth, plastic, and other similar materials used for shade,

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926 mulch, or protection from frost or insects on a farm; stakes
 927 used by a farmer to support plants during agricultural
 928 production; generators used on poultry farms; and liquefied
 929 petroleum gas or other fuel used to heat a structure in which
 930 started pullets or broilers are raised; however, such exemption
 931 is not allowed unless the purchaser or lessee signs a
 932 certificate stating that the item to be exempted is for the
 933 exclusive use designated herein. Also exempt are cellophane
 934 wrappers, glue for tin and glass (apiarists), mailing cases for
 935 honey, shipping cases, window cartons, and baling wire and twine
 936 used for baling hay, when used by a farmer to contain, produce,
 937 or process an agricultural commodity.

938 (p) *Community contribution tax credit for donations.*—

939 1. Authorization.—Persons who are registered with the
 940 department under s. 212.18 to collect or remit sales or use tax
 941 and who make donations to eligible sponsors are eligible for tax
 942 credits against their state sales and use tax liabilities as
 943 provided in this paragraph:

944 a. The credit shall be computed as 50 percent of the
 945 person's approved annual community contribution.

946 b. The credit shall be granted as a refund against state
 947 sales and use taxes reported on returns and remitted in the 12
 948 months preceding the date of application to the department for
 949 the credit as required in sub-subparagraph 3.c. If the annual
 950 credit is not fully used through such refund because of

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951 insufficient tax payments during the applicable 12-month period,
 952 the unused amount may be included in an application for a refund
 953 made pursuant to sub-subparagraph 3.c. in subsequent years
 954 against the total tax payments made for such year. Carryover
 955 credits may be applied for a 3-year period without regard to any
 956 time limitation that would otherwise apply under s. 215.26.

957 c. A person may not receive more than \$200,000 in annual
 958 tax credits for all approved community contributions made in any
 959 one year.

960 d. All proposals for the granting of the tax credit
 961 require the prior approval of the Department of Economic
 962 Opportunity.

963 e. The total amount of tax credits which may be granted
 964 for all programs approved under this paragraph, s. 220.183, and
 965 s. 624.5105 is ~~\$18.4 million in the 2015-2016 fiscal year, \$21.4~~
 966 ~~million in the 2016-2017 fiscal year, and~~ \$21.4 million in the
 967 2017-2018 fiscal year and \$10.5 million in each fiscal year
 968 thereafter for projects that provide housing opportunities for
 969 persons with special needs or homeownership opportunities for
 970 low-income households or very-low-income households and \$3.5
 971 million each fiscal year ~~annually~~ for all other projects. As
 972 used in this paragraph, the term "person with special needs" has
 973 the same meaning as in s. 420.0004 and the terms "low-income
 974 person," "low-income household," "very-low-income person," and
 975 "very-low-income household" have the same meanings as in s.

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976 | 420.9071.

977 | f. A person who is eligible to receive the credit provided
 978 | in this paragraph, s. 220.183, or s. 624.5105 may receive the
 979 | credit only under one section of the person's choice.

980 | 2. Eligibility requirements.—

981 | a. A community contribution by a person must be in the
 982 | following form:

983 | (I) Cash or other liquid assets;

984 | (II) Real property, including 100 percent ownership of a
 985 | real property holding company;

986 | (III) Goods or inventory; or

987 | (IV) Other physical resources identified by the Department
 988 | of Economic Opportunity.

989 |

990 | For purposes of this subparagraph, the term "real property
 991 | holding company" means a Florida entity, such as a Florida
 992 | limited liability company, that is wholly owned by the person;
 993 | is the sole owner of real property, as defined in s.
 994 | 192.001(12), located in the state; is disregarded as an entity
 995 | for federal income tax purposes pursuant to 26 C.F.R. s.
 996 | 301.7701-3(b)(1)(ii); and at the time of contribution to an
 997 | eligible sponsor, has no material assets other than the real
 998 | property and any other property that qualifies as a community
 999 | contribution.

1000 | b. All community contributions must be reserved

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1001 exclusively for use in a project. As used in this sub-
1002 subparagraph, the term "project" means activity undertaken by an
1003 eligible sponsor which is designed to construct, improve, or
1004 substantially rehabilitate housing that is affordable to low-
1005 income households or very-low-income households; designed to
1006 provide housing opportunities for persons with special needs;
1007 designed to provide commercial, industrial, or public resources
1008 and facilities; or designed to improve entrepreneurial and job-
1009 development opportunities for low-income persons. A project may
1010 be the investment necessary to increase access to high-speed
1011 broadband capability in a rural community that had an enterprise
1012 zone designated pursuant to chapter 290 as of May 1, 2015,
1013 including projects that result in improvements to communications
1014 assets that are owned by a business. A project may include the
1015 provision of museum educational programs and materials that are
1016 directly related to a project approved between January 1, 1996,
1017 and December 31, 1999, and located in an area which was in an
1018 enterprise zone designated pursuant to s. 290.0065 as of May 1,
1019 2015. This paragraph does not preclude projects that propose to
1020 construct or rehabilitate housing for low-income households or
1021 very-low-income households on scattered sites or housing
1022 opportunities for persons with special needs. With respect to
1023 housing, contributions may be used to pay the following eligible
1024 special needs, low-income, and very-low-income housing-related
1025 activities:

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1026 (I) Project development impact and management fees for
 1027 special needs, low-income, or very-low-income housing projects;
 1028 (II) Down payment and closing costs for persons with
 1029 special needs, low-income persons, and very-low-income persons;
 1030 (III) Administrative costs, including housing counseling
 1031 and marketing fees, not to exceed 10 percent of the community
 1032 contribution, directly related to special needs, low-income, or
 1033 very-low-income projects; and
 1034 (IV) Removal of liens recorded against residential
 1035 property by municipal, county, or special district local
 1036 governments if satisfaction of the lien is a necessary precedent
 1037 to the transfer of the property to a low-income person or very-
 1038 low-income person for the purpose of promoting home ownership.
 1039 Contributions for lien removal must be received from a
 1040 nonrelated third party.
 1041 c. The project must be undertaken by an "eligible
 1042 sponsor," which includes:
 1043 (I) A community action program;
 1044 (II) A nonprofit community-based development organization
 1045 whose mission is the provision of housing for persons with
 1046 special needs, low-income households, or very-low-income
 1047 households or increasing entrepreneurial and job-development
 1048 opportunities for low-income persons;
 1049 (III) A neighborhood housing services corporation;
 1050 (IV) A local housing authority created under chapter 421;

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1051 (V) A community redevelopment agency created under s.
 1052 163.356;

1053 (VI) A historic preservation district agency or
 1054 organization;

1055 (VII) A local workforce development board;

1056 (VIII) A direct-support organization as provided in s.
 1057 1009.983;

1058 (IX) An enterprise zone development agency created under
 1059 s. 290.0056;

1060 (X) A community-based organization incorporated under
 1061 chapter 617 which is recognized as educational, charitable, or
 1062 scientific pursuant to s. 501(c)(3) of the Internal Revenue Code
 1063 and whose bylaws and articles of incorporation include
 1064 affordable housing, economic development, or community
 1065 development as the primary mission of the corporation;

1066 (XI) Units of local government;

1067 (XII) Units of state government; or

1068 (XIII) Any other agency that the Department of Economic
 1069 Opportunity designates by rule.

1070

1071 A contributing person may not have a financial interest in the
 1072 eligible sponsor.

1073 d. The project must be located in an area which was in an
 1074 enterprise zone designated pursuant to chapter 290 as of May 1,
 1075 2015, or a Front Porch Florida Community, unless the project

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1076 | increases access to high-speed broadband capability in a rural
1077 | community that had an enterprise zone designated pursuant to
1078 | chapter 290 as of May 1, 2015, but is physically located outside
1079 | the designated rural zone boundaries. Any project designed to
1080 | construct or rehabilitate housing for low-income households or
1081 | very-low-income households or housing opportunities for persons
1082 | with special needs is exempt from the area requirement of this
1083 | sub-subparagraph.

1084 | e.(I) If, during the first 10 business days of the state
1085 | fiscal year, eligible tax credit applications for projects that
1086 | provide housing opportunities for persons with special needs or
1087 | homeownership opportunities for low-income households or very-
1088 | low-income households are received for less than the annual tax
1089 | credits available for those projects, the Department of Economic
1090 | Opportunity shall grant tax credits for those applications and
1091 | grant remaining tax credits on a first-come, first-served basis
1092 | for subsequent eligible applications received before the end of
1093 | the state fiscal year. If, during the first 10 business days of
1094 | the state fiscal year, eligible tax credit applications for
1095 | projects that provide housing opportunities for persons with
1096 | special needs or homeownership opportunities for low-income
1097 | households or very-low-income households are received for more
1098 | than the annual tax credits available for those projects, the
1099 | Department of Economic Opportunity shall grant the tax credits
1100 | for those applications as follows:

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1101 (A) If tax credit applications submitted for approved
 1102 projects of an eligible sponsor do not exceed \$200,000 in total,
 1103 the credits shall be granted in full if the tax credit
 1104 applications are approved.

1105 (B) If tax credit applications submitted for approved
 1106 projects of an eligible sponsor exceed \$200,000 in total, the
 1107 amount of tax credits granted pursuant to sub-sub-sub-
 1108 subparagraph (A) shall be subtracted from the amount of
 1109 available tax credits, and the remaining credits shall be
 1110 granted to each approved tax credit application on a pro rata
 1111 basis.

1112 (II) If, during the first 10 business days of the state
 1113 fiscal year, eligible tax credit applications for projects other
 1114 than those that provide housing opportunities for persons with
 1115 special needs or homeownership opportunities for low-income
 1116 households or very-low-income households are received for less
 1117 than the annual tax credits available for those projects, the
 1118 Department of Economic Opportunity shall grant tax credits for
 1119 those applications and shall grant remaining tax credits on a
 1120 first-come, first-served basis for subsequent eligible
 1121 applications received before the end of the state fiscal year.
 1122 If, during the first 10 business days of the state fiscal year,
 1123 eligible tax credit applications for projects other than those
 1124 that provide housing opportunities for persons with special
 1125 needs or homeownership opportunities for low-income households

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1126 or very-low-income households are received for more than the
 1127 annual tax credits available for those projects, the Department
 1128 of Economic Opportunity shall grant the tax credits for those
 1129 applications on a pro rata basis.

1130 3. Application requirements.—

1131 a. An eligible sponsor seeking to participate in this
 1132 program must submit a proposal to the Department of Economic
 1133 Opportunity which sets forth the name of the sponsor, a
 1134 description of the project, and the area in which the project is
 1135 located, together with such supporting information as is
 1136 prescribed by rule. The proposal must also contain a resolution
 1137 from the local governmental unit in which the project is located
 1138 certifying that the project is consistent with local plans and
 1139 regulations.

1140 b. A person seeking to participate in this program must
 1141 submit an application for tax credit to the Department of
 1142 Economic Opportunity which sets forth the name of the sponsor, a
 1143 description of the project, and the type, value, and purpose of
 1144 the contribution. The sponsor shall verify, in writing, the
 1145 terms of the application and indicate its receipt of the
 1146 contribution, and such verification must accompany the
 1147 application for tax credit. The person must submit a separate
 1148 tax credit application to the Department of Economic Opportunity
 1149 for each individual contribution that it makes to each
 1150 individual project.

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1151 c. A person who has received notification from the
 1152 Department of Economic Opportunity that a tax credit has been
 1153 approved must apply to the department to receive the refund.
 1154 Application must be made on the form prescribed for claiming
 1155 refunds of sales and use taxes and be accompanied by a copy of
 1156 the notification. A person may submit only one application for
 1157 refund to the department within a 12-month period.

1158 4. Administration.—

1159 a. The Department of Economic Opportunity may adopt rules
 1160 necessary to administer this paragraph, including rules for the
 1161 approval or disapproval of proposals by a person.

1162 b. The decision of the Department of Economic Opportunity
 1163 must be in writing, and, if approved, the notification shall
 1164 state the maximum credit allowable to the person. Upon approval,
 1165 the Department of Economic Opportunity shall transmit a copy of
 1166 the decision to the department.

1167 c. The Department of Economic Opportunity shall
 1168 periodically monitor all projects in a manner consistent with
 1169 available resources to ensure that resources are used in
 1170 accordance with this paragraph; however, each project must be
 1171 reviewed at least once every 2 years.

1172 d. The Department of Economic Opportunity shall, in
 1173 consultation with the statewide and regional housing and
 1174 financial intermediaries, market the availability of the
 1175 community contribution tax credit program to community-based

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1176 organizations.

1177 ~~5. Expiration. This paragraph expires June 30, 2018;~~
 1178 ~~however, any accrued credit carryover that is unused on that~~
 1179 ~~date may be used until the expiration of the 3-year carryover~~
 1180 ~~period for such credit.~~

1181 (r) Building materials, the rental of tangible personal
 1182 property, and pest control services used in new construction
 1183 located in a rural area of opportunity.-

1184 1. As used in this paragraph, the term:

1185 a. "Building materials" means tangible personal property
 1186 that becomes a component part of improvements to real property.

1187 b. "Exempt goods and services" means building materials,
 1188 the rental of tangible personal property, and pest control
 1189 services used in new construction.

1190 c. "New construction" means improvements to real property
 1191 which did not previously exist. The term does not include the
 1192 reconstruction, renovation, restoration, rehabilitation,
 1193 modification, alteration, or expansion of buildings already
 1194 located on the parcel on which the new construction is built.

1195 d. "Pest control" has the same meaning as in s. 482.021.

1196 e. "Real property" has the same meaning as provided in s.
 1197 192.001, but does not include a condominium parcel or
 1198 condominium property as defined in s. 718.103.

1199 f. "Substantially completed" has the same meaning as in s.
 1200 192.042(1).

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1201 2. Building materials, the rental of tangible personal
 1202 property, and pest control services used in new construction
 1203 located in a rural area of opportunity, as designated by the
 1204 Governor pursuant to s. 288.0656, are exempt from the tax
 1205 imposed by this chapter if an owner, lessee, or lessor can
 1206 demonstrate to the satisfaction of the department that the
 1207 requirements of this paragraph have been met. Except as provided
 1208 in subparagraph 3., this exemption inures to the owner, lessee,
 1209 or lessor at the time the new construction occurs, but only
 1210 through a refund of previously paid taxes. To receive a refund
 1211 pursuant to this paragraph, the owner, lessee, or lessor of the
 1212 new construction must file an application under oath with the
 1213 Department of Economic Opportunity. The application must include
 1214 all of the following:

- 1215 a. The name and address of the person claiming the refund.
- 1216 b. An address and assessment roll parcel number of the
 1217 real property that was improved by the new construction for
 1218 which a refund of previously paid taxes is being sought.
- 1219 c. A description of the new construction.
- 1220 d. A copy of a valid building permit issued by the county
 1221 or municipal building department for the new construction.
- 1222 e. A sworn statement, under penalty of perjury, from the
 1223 general contractor licensed in this state with whom the
 1224 applicant contracted to build the new construction, which
 1225 specifies the exempt goods and services, the actual cost of the

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1226 exempt goods and services, and the amount of sales tax paid in
 1227 this state on the exempt goods and services, and which states
 1228 that the improvement to the real property was new construction.
 1229 If a general contractor was not used, the applicant shall make
 1230 the sworn statement required by this sub-subparagraph. Copies of
 1231 the invoices evidencing the actual cost of the exempt goods and
 1232 services and the amount of sales tax paid on such goods and
 1233 services must be attached to the sworn statement provided by the
 1234 general contractor or by the applicant. If copies of such
 1235 invoices are not attached, the cost of the exempt goods and
 1236 services is deemed to be an amount equal to 40 percent of the
 1237 increase in assessed value of the property for ad valorem tax
 1238 purposes.

1239 f. A certification by the local building code inspector
 1240 that the new construction is substantially completed and is new
 1241 construction.

1242 3. The exemption under this paragraph inures to a
 1243 municipality, county, other governmental unit or agency, or
 1244 nonprofit community-based organization through a refund of
 1245 previously paid taxes if the exempt goods and services are paid
 1246 for from the funds of a community development block grant, the
 1247 State Housing Initiatives Partnership Program, or a similar
 1248 grant or loan program. To receive a refund, a municipality,
 1249 county, other governmental unit or agency, or nonprofit
 1250 community-based organization must file an application that

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1251 includes the same information required under subparagraph 2. In
1252 addition, the application must include a sworn statement signed
1253 by the chief executive officer of the municipality, county,
1254 other governmental unit or agency, or nonprofit community-based
1255 organization seeking a refund which states that the exempt goods
1256 and services for which a refund is sought were funded by a
1257 community development block grant, the State Housing Initiatives
1258 Partnership Program, or a similar grant or loan program.

1259 4. Within 10 working days after receiving an application,
1260 the Department of Economic Opportunity shall review the
1261 application to determine whether it contains all of the
1262 information required by subparagraph 2. or subparagraph 3., as
1263 appropriate, and meets the criteria set out in this paragraph.
1264 The Department of Economic Opportunity shall certify all
1265 applications that contain the required information and are
1266 eligible to receive a refund. The certification must be in
1267 writing and a copy must be transmitted by the Department of
1268 Economic Opportunity to the executive director of the
1269 department. The applicant is responsible for forwarding a
1270 certified application to the department within the period
1271 specified in subparagraph 5.

1272 5. An application for a refund must be submitted to the
1273 department within 6 months after the new construction is deemed
1274 to be substantially completed by the local building code
1275 inspector or by November 1 after the improved property is first

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1276 | subject to assessment.

1277 | 6. Only one exemption through a refund of previously paid
1278 | taxes for the new construction may be claimed for any single
1279 | parcel of property unless there is a change in ownership, a new
1280 | lessor, or a new lessee of the real property. A refund may not
1281 | be granted unless the amount to be refunded exceeds \$500. A
1282 | refund may not exceed the lesser of 97.5 percent of the Florida
1283 | sales or use tax paid on the cost of the exempt goods and
1284 | services as determined pursuant to sub-subparagraph 2.e. or
1285 | \$10,000. The department shall issue a refund within 30 days
1286 | after it formally approves a refund application.

1287 | 7. The department shall deduct 10 percent of each refund
1288 | amount granted under this paragraph from the amount transferred
1289 | into the Local Government Half-cent Sales Tax Clearing Trust
1290 | Fund pursuant to s. 212.20 for the county area in which the new
1291 | construction is located and shall transfer that amount to the
1292 | General Revenue Fund.

1293 | 8. The department may adopt rules governing the manner and
1294 | format of refund applications and may establish guidelines as to
1295 | the requisites for an affirmative showing of qualification for
1296 | exemption under this paragraph.

1297 | 9. This exemption does not apply to improvements for which
1298 | construction began before July 1, 2017.

1299 | (s) Data center property.-

1300 | 1. As used in this paragraph, the term:

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1301 a. "Critical IT load" means that portion of electric power
 1302 capacity, expressed in terms of megawatts, which is reserved
 1303 solely for owners or tenants of a data center to operate their
 1304 computer server equipment. The term does not include any
 1305 ancillary load for cooling, lighting, common areas, or other
 1306 equipment.

1307 b. "Cumulative capital investment" means the combined
 1308 total of all expenses incurred by the owners or tenants of a
 1309 data center after July 1, 2017, in connection with acquiring,
 1310 constructing, installing, equipping, or expanding the data
 1311 center. However, the term does not include any expenses incurred
 1312 in the acquisition of improved real property operating as a data
 1313 center at the time of acquisition or within 6 months before the
 1314 acquisition.

1315 c. "Data center" means a facility that:

1316 (I) Consists of one or more contiguous parcels in this
 1317 state, along with the buildings, substations and other
 1318 infrastructure, fixtures, and personal property located on the
 1319 parcels;

1320 (II) Is used exclusively to house and operate equipment
 1321 that receives, stores, aggregates, manages, processes,
 1322 transforms, retrieves, researches, or transmits data; or that is
 1323 necessary for the proper operation of equipment that receives,
 1324 stores, aggregates, manages, processes, transforms, retrieves,
 1325 researches, or transmits data;

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1326 (III) Has a critical IT load of 15 megawatts or higher,
 1327 and a critical IT load of 1 megawatt or higher dedicated to each
 1328 individual owner or tenant within the data center; and

1329 (IV) Is constructed on or after July 1, 2017.

1330 d. "Data center property" means property used exclusively
 1331 at a data center to construct, outfit, operate, support, power,
 1332 cool, dehumidify, secure, or protect a data center and any
 1333 contiguous dedicated substations. The term includes, but is not
 1334 limited to, construction materials, component parts, machinery,
 1335 equipment, computers, servers, installations, redundancies, and
 1336 operating or enabling software, including any replacements,
 1337 updates and new versions, and upgrades to or for such property,
 1338 regardless of whether the property is a fixture or is otherwise
 1339 affixed to or incorporated into real property. The term also
 1340 includes electricity used exclusively at a data center.

1341 2. Data center property is exempt from the tax imposed by
 1342 this chapter, except for the tax imposed by s. 212.031. To be
 1343 eligible for the exemption provided by this paragraph, the data
 1344 center's owners and tenants must make a cumulative capital
 1345 investment of \$150 million or more for the data center and the
 1346 data center must have a critical IT load of 15 megawatts or
 1347 higher and a critical IT load of 1 megawatt or higher dedicated
 1348 to each individual owner or tenant within the data center. Each
 1349 of these requirements must be satisfied no later than 5 years
 1350 after the commencement of construction of the data center.

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1351 3.a. To receive the exemption provided by this paragraph,
1352 the person seeking the exemption must apply to the department
1353 for a temporary tax exemption certificate. The application must
1354 state that a qualifying data center designation is being sought
1355 and provide information that the requirements of subparagraph 2.
1356 will be met. Upon a tentative determination by the department
1357 that the data center will meet the requirements of subparagraph
1358 2., the department must issue the certificate.

1359 b.(I) The certificateholder shall maintain all necessary
1360 books and records to support the exemption provided by this
1361 paragraph. Upon satisfaction of all requirements of subparagraph
1362 2., the certificateholder must deliver the temporary tax
1363 certificate to the department together with documentation
1364 sufficient to show the satisfaction of the requirements. Such
1365 documentation must include written declarations, pursuant to s.
1366 92.525, from:

1367 (A) A professional engineer, licensed pursuant to chapter
1368 471, certifying that the critical IT load requirement set forth
1369 in subparagraph 2. has been satisfied at the data center; and

1370 (B) A Florida certified public accountant, as defined in
1371 s. 473.302, certifying that the cumulative capital investment
1372 requirement set forth in subparagraph 2. has been satisfied for
1373 the data center.

1374
1375 The professional engineer and the Florida certified public

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1376 accountant may not be professionally related with the data
 1377 center's owners, tenants, or contractors, except that they may
 1378 be retained by a data center owner to certify that the
 1379 requirements of subparagraph 2. have been met.

1380 (II) If the department determines that the subparagraph 2.
 1381 requirements have been satisfied, the department must issue a
 1382 permanent tax exemption certificate.

1383 (III) Notwithstanding s. 212.084(4), the permanent tax
 1384 exemption certificate remains valid and effective for as long as
 1385 the data center described in the exemption application continues
 1386 to operate as a data center as defined in subparagraph 1., with
 1387 review by the department every 5 years to ensure compliance. As
 1388 part of the review, the certificateholder shall, within 3 months
 1389 before the end of any 5-year period, submit a written
 1390 declaration, pursuant to s. 92.525, certifying that the critical
 1391 IT load of 15 megawatts or higher and the critical IT load of 1
 1392 megawatt or higher dedicated to each individual owner or tenant
 1393 within the data center required by subparagraph 2. continues to
 1394 be met. All owners, tenants, contractors, and others purchasing
 1395 exempt data center property shall maintain all necessary books
 1396 and records to support the exemption as to those purchases.

1397 (IV) Notwithstanding s. 213.053, the department may share
 1398 information concerning a temporary or permanent data center
 1399 exemption certificate among all owners, tenants, contractors,
 1400 and others purchasing exempt data center property pursuant to

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1401 such certificate.

1402 c. If, in an audit conducted by the department, it is

1403 determined that the certificateholder or any owners, tenants,

1404 contractors, or others purchasing, renting, or leasing data

1405 center property do not meet the criteria of this paragraph, the

1406 amount of taxes exempted at the time of purchase, rental, or

1407 lease is immediately due and payable to the department from the

1408 purchaser, renter, or lessee of those particular items, together

1409 with the appropriate interest and penalty computed from the date

1410 of purchase in the manner prescribed by this chapter.

1411 Notwithstanding s. 95.091(3)(a), any tax due as provided in this

1412 sub-subparagraph may be assessed by the department within 6

1413 years after the date the data center property was purchased.

1414 d. Purchasers, lessees, and renters of data center

1415 property who qualify for the exemption provided by this

1416 paragraph shall obtain from the data center a copy of the tax

1417 exemption certificate issued pursuant to sub-subparagraph a. or

1418 sub-subparagraph b. Before or at the time of purchase of the

1419 item or items eligible for exemption, the purchaser, lessee, or

1420 renter shall provide to the seller a copy of the tax exemption

1421 certificate and a signed certificate of entitlement. Purchasers,

1422 lessees, and renters with self-accrual authority shall maintain

1423 all documentation necessary to prove the exempt status of

1424 purchases.

1425 e. For any purchase, lease, or rental of property that is

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1426 exempt pursuant to this paragraph, the possession of a copy of a
 1427 tax exemption certificate issued pursuant to sub-subparagraph a.
 1428 or sub-subparagraph b. and a signed certificate of entitlement
 1429 relieves the seller of the responsibility of collecting the tax
 1430 on the sale, lease, or rental of such property, and the
 1431 department must look solely to the purchaser, renter, or lessee
 1432 for recovery of the tax if it determines that the purchase,
 1433 rental, or lease was not entitled to the exemption.

1434 4. After June 30, 2022, the department may not issue a
 1435 temporary tax exemption certificate pursuant to this paragraph.

1436 (6) EXEMPTIONS; POLITICAL SUBDIVISIONS.—

1437 (d) For purposes of paragraph (a), the phrase "when
 1438 payment is made directly to the dealer by the governmental
 1439 entity" includes situations in which an entity under contract
 1440 with a municipality to maintain and operate a municipally owned
 1441 golf course pays for a purchase or lease for the operation or
 1442 maintenance of that golf course using the golf course revenues
 1443 or other funds provided by the municipality for use by that
 1444 entity. This paragraph applies to a municipally owned golf
 1445 course that is:

1446 1. Located in a county with a population of at least 2
 1447 million residents.

1448 2. The site upon which youth education programs are
 1449 delivered on an ongoing basis by a nonprofit organization that
 1450 is exempt from federal income tax under s. 501(c)(3) of the

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1451 Internal Revenue Code.

1452 Section 27. The provisions of this act relating to s.
 1453 212.08(5)(a), Florida Statutes, which exempt certain animal
 1454 health products and aquaculture health products, and s.
 1455 212.08(6)(d), Florida Statutes, which exempt purchases by
 1456 entities that operate certain municipally owned golf courses,
 1457 are intended to be remedial in nature and apply retroactively,
 1458 but do not provide a basis for an assessment of any tax or
 1459 create a right to a refund or credit of any tax paid before the
 1460 effective date of this act.

1461 Section 28. Effective January 1, 2018, paragraph (ooo) is
 1462 added to subsection (7) of section 212.08, Florida Statutes, to
 1463 read:

1464 212.08 Sales, rental, use, consumption, distribution, and
 1465 storage tax; specified exemptions.—The sale at retail, the
 1466 rental, the use, the consumption, the distribution, and the
 1467 storage to be used or consumed in this state of the following
 1468 are hereby specifically exempt from the tax imposed by this
 1469 chapter.

1470 (7) MISCELLANEOUS EXEMPTIONS.—Exemptions provided to any
 1471 entity by this chapter do not inure to any transaction that is
 1472 otherwise taxable under this chapter when payment is made by a
 1473 representative or employee of the entity by any means,
 1474 including, but not limited to, cash, check, or credit card, even
 1475 when that representative or employee is subsequently reimbursed

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1476 | by the entity. In addition, exemptions provided to any entity by
 1477 | this subsection do not inure to any transaction that is
 1478 | otherwise taxable under this chapter unless the entity has
 1479 | obtained a sales tax exemption certificate from the department
 1480 | or the entity obtains or provides other documentation as
 1481 | required by the department. Eligible purchases or leases made
 1482 | with such a certificate must be in strict compliance with this
 1483 | subsection and departmental rules, and any person who makes an
 1484 | exempt purchase with a certificate that is not in strict
 1485 | compliance with this subsection and the rules is liable for and
 1486 | shall pay the tax. The department may adopt rules to administer
 1487 | this subsection.

1488 | (ooo) Products used to absorb menstrual flow.—Products
 1489 | used to absorb menstrual flow are exempt from the tax imposed by
 1490 | this chapter. As used in this paragraph, the term "products used
 1491 | to absorb menstrual flow" means products used to absorb or
 1492 | contain menstrual flow, including, but not limited to, tampons,
 1493 | sanitary napkins, pantiliners, and menstrual cups.

1494 | Section 29. Effective January 1, 2018, paragraphs (a) and
 1495 | (c) of subsection (3) of section 212.18, Florida Statutes, are
 1496 | amended to read:

1497 | 212.18 Administration of law; registration of dealers;
 1498 | rules.—

1499 | (3) (a) A person desiring to engage in or conduct business
 1500 | in this state as a dealer, or to lease, rent, or let or grant

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1501 licenses in living quarters or sleeping or housekeeping
1502 accommodations in hotels, apartment houses, roominghouses, or
1503 tourist or trailer camps that are subject to tax under s.
1504 212.03, or to lease, rent, or let or grant licenses in real
1505 property, and a person who sells or receives anything of value
1506 by way of admissions, must file with the department an
1507 application for a certificate of registration for each place of
1508 business. The application must include the names of the persons
1509 who have interests in such business and their residences, the
1510 address of the business, and other data reasonably required by
1511 the department. However, owners and operators of vending
1512 machines or newspaper rack machines are required to obtain only
1513 one certificate of registration for each county in which such
1514 machines are located. The department, by rule, may authorize a
1515 dealer that uses independent sellers to sell its merchandise to
1516 remit tax on the retail sales price charged to the ultimate
1517 consumer in lieu of having the independent seller register as a
1518 dealer and remit the tax. The department may appoint the county
1519 tax collector as the department's agent to accept applications
1520 for registrations. The application must be submitted to the
1521 department before the person, firm, copartnership, or
1522 corporation may engage in such business, ~~and it must be~~
1523 ~~accompanied by a registration fee of \$5. However, a registration~~
1524 ~~fee is not required to accompany an application to engage in or~~
1525 ~~conduct business to make mail order sales. The department may~~

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1526 ~~waive the registration fee for applications submitted through~~
 1527 ~~the department's Internet registration process.~~

1528 (c)1. A person who engages in acts requiring a certificate
 1529 of registration under this subsection and who fails or refuses
 1530 to register commits a misdemeanor of the first degree,
 1531 punishable as provided in s. 775.082 or s. 775.083. Such acts
 1532 are subject to injunctive proceedings as provided by law. A
 1533 person who engages in acts requiring a certificate of
 1534 registration and who fails or refuses to register is also
 1535 subject to a \$100 ~~initial~~ registration fee ~~in lieu of the \$5~~
 1536 ~~registration fee required by paragraph (a)~~. However, the
 1537 department may waive ~~the increase in~~ the registration fee if it
 1538 finds that the failure to register was due to reasonable cause
 1539 and not to willful negligence, willful neglect, or fraud.

1540 2.a. A person who willfully fails to register after the
 1541 department provides notice of the duty to register as a dealer
 1542 commits a felony of the third degree, punishable as provided in
 1543 s. 775.082, s. 775.083, or s. 775.084.

1544 b. The department shall provide written notice of the duty
 1545 to register to the person by personal service or by sending
 1546 notice by registered mail to the person's last known address.
 1547 The department may provide written notice by both methods
 1548 described in this sub-subparagraph.

1549 Section 30. Paragraphs (d) and (t) of subsection (1) of
 1550 section 220.03, Florida Statutes, are amended to read:

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1551 220.03 Definitions.—

1552 (1) SPECIFIC TERMS.—When used in this code, and when not

1553 otherwise distinctly expressed or manifestly incompatible with

1554 the intent thereof, the following terms shall have the following

1555 meanings:

1556 (d) "Community Contribution" means the grant by a business

1557 firm of any of the following items:

1558 1. Cash or other liquid assets.

1559 2. Real property, which for purposes of this subparagraph

1560 includes 100 percent ownership of a real property holding

1561 company. The term "real property holding company" means a

1562 Florida entity, such as a Florida limited liability company,

1563 that:

1564 a. Is wholly owned by the business firm.

1565 b. Is the sole owner of real property, as defined in s.

1566 192.001(12), located in the state.

1567 c. Is disregarded as an entity for federal income tax

1568 purposes pursuant to 26 C.F.R. s. 301.7701-3(b)(1)(ii).

1569 d. At the time of contribution to an eligible sponsor, has

1570 no material assets other than the real property and any other

1571 property that qualifies as a community contribution.

1572 3. Goods or inventory.

1573 4. Other physical resources as identified by the

1574 department.

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1576 ~~This paragraph expires June 30, 2018.~~

1577 (t) "Project" means any activity undertaken by an eligible
1578 sponsor, as defined in s. 220.183(2)(c), which is designed to
1579 construct, improve, or substantially rehabilitate housing that
1580 is affordable to low-income or very-low-income households as
1581 defined in s. 420.9071(19) and (28); designed to provide housing
1582 opportunities for persons with special needs as defined in s.
1583 420.0004; designed to provide commercial, industrial, or public
1584 resources and facilities; or designed to improve entrepreneurial
1585 and job-development opportunities for low-income persons. A
1586 project may be the investment necessary to increase access to
1587 high-speed broadband capability in a rural community that had an
1588 enterprise zone designated pursuant to chapter 290 as of May 1,
1589 2015, including projects that result in improvements to
1590 communications assets that are owned by a business. A project
1591 may include the provision of museum educational programs and
1592 materials that are directly related to any project approved
1593 between January 1, 1996, and December 31, 1999, and located in
1594 an area that was in an enterprise zone designated pursuant to s.
1595 290.0065 as of May 1, 2015. This paragraph does not preclude
1596 projects that propose to construct or rehabilitate low-income or
1597 very-low-income housing on scattered sites or housing
1598 opportunities for persons with special needs as defined in s.
1599 420.0004. With respect to housing, contributions may be used to
1600 pay the following eligible project-related activities:

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- 1601 1. Project development, impact, and management fees for
 1602 special needs, low-income, or very-low-income housing projects;
 1603 2. Down payment and closing costs for eligible persons, as
 1604 defined in s. 420.9071(19) and (28);
 1605 3. Administrative costs, including housing counseling and
 1606 marketing fees, not to exceed 10 percent of the community
 1607 contribution, directly related to special needs, low-income, or
 1608 very-low-income projects; and
 1609 4. Removal of liens recorded against residential property
 1610 by municipal, county, or special-district local governments when
 1611 satisfaction of the lien is a necessary precedent to the
 1612 transfer of the property to an eligible person, as defined in s.
 1613 420.9071(19) and (28), for the purpose of promoting home
 1614 ownership. Contributions for lien removal must be received from
 1615 a nonrelated third party.

1616
 1617 ~~This paragraph expires June 30, 2018.~~

1618 Section 31. Paragraph (c) of subsection (1) and subsection
 1619 (5) of section 220.183, Florida Statutes, are amended to read:

1620 220.183 Community contribution tax credit.—

1621 (1) AUTHORIZATION TO GRANT COMMUNITY CONTRIBUTION TAX
 1622 CREDITS; LIMITATIONS ON INDIVIDUAL CREDITS AND PROGRAM
 1623 SPENDING.—

1624 (c) The total amount of tax credit which may be granted
 1625 for all programs approved under this section, s. 212.08(5)(p),

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1626 and s. 624.5105 is ~~\$18.4 million in the 2015-2016 fiscal year,~~
 1627 ~~\$21.4 million in the 2016-2017 fiscal year,~~ and \$21.4 million in
 1628 the 2017-2018 fiscal year and \$10.5 million in each fiscal year
 1629 thereafter for projects that provide housing opportunities for
 1630 persons with special needs as defined in s. 420.0004 and
 1631 homeownership opportunities for low-income households or very-
 1632 low-income households as defined in s. 420.9071 and \$3.5 million
 1633 each fiscal year annually for all other projects.

1634 ~~(5) EXPIRATION. The provisions of this section, except~~
 1635 ~~paragraph (1)(c), expire June 30, 2018.~~

1636 Section 32. Paragraph (f) of subsection (2) of section
 1637 220.1845, Florida Statutes, is amended to read:

1638 220.1845 Contaminated site rehabilitation tax credit.—

1639 (2) AUTHORIZATION FOR TAX CREDIT; LIMITATIONS.—

1640 (f) The total amount of the tax credits which may be
 1641 granted under this section is ~~\$21.6 million in the 2015-2016~~
 1642 ~~fiscal year and \$10~~ \$5 million each fiscal year annually
 1643 thereafter.

1644 Section 33. Paragraph (e) of subsection (2) of section
 1645 220.196, Florida Statutes, is amended to read:

1646 220.196 Research and development tax credit.—

1647 (2) TAX CREDIT.—

1648 (e) The combined total amount of tax credits which may be
 1649 granted to all business enterprises under this section during
 1650 any calendar year is \$9 million, except that the total amount

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1651 that may be awarded in the 2018 ~~2016~~ calendar year is \$16.5 ~~\$23~~
 1652 million. Applications may be filed with the department on or
 1653 after March 20 and before March 27 for qualified research
 1654 expenses incurred within the preceding calendar year. If the
 1655 total credits for all applicants exceed the maximum amount
 1656 allowed under this paragraph, the credits shall be allocated on
 1657 a prorated basis.

1658 Section 34. Paragraph (d) of subsection (2) of section
 1659 220.222, Florida Statutes, is amended to read:

1660 220.222 Returns; time and place for filing.—

1661 (2)

1662 (d) For taxable years beginning before January 1, 2026,
 1663 the 6-month time period in paragraphs (a) and (b) shall be 7
 1664 months for taxpayers with a taxable year ending June 30 ~~and~~
 1665 ~~shall be 5 months for taxpayers with a taxable year ending~~
 1666 ~~December 31.~~

1667 Section 35. The amendment made by this act to s. 220.222,
 1668 Florida Statutes, applies to taxable years beginning on or after
 1669 January 1, 2016.

1670 Section 36. Subsection (13) of section 320.08, Florida
 1671 Statutes, is amended to read:

1672 320.08 License taxes.—Except as otherwise provided herein,
 1673 there are hereby levied and imposed annual license taxes for the
 1674 operation of motor vehicles, mopeds, motorized bicycles as
 1675 defined in s. 316.003(2), tri-vehicles as defined in s. 316.003,

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1676 and mobile homes as defined in s. 320.01, which shall be paid to
 1677 and collected by the department or its agent upon the
 1678 registration or renewal of registration of the following:

1679 (13) EXEMPT OR OFFICIAL LICENSE PLATES.—Any exempt or
 1680 official license plate: \$4 flat, of which \$1 shall be deposited
 1681 into the General Revenue Fund, except that the registration or
 1682 renewal of a registration of a marine boat trailer exempt under
 1683 s. 320.102 is not subject to any license tax.

1684 Section 37. Paragraphs (i) and (j) of subsection (1) of
 1685 section 320.10, Florida Statutes, are amended, and paragraph (k)
 1686 is added to that subsection, to read:

1687 320.10 Exemptions.—

1688 (1) The provisions of s. 320.08 do not apply to:

1689 (i) Any vehicle used by any of the various search and
 1690 rescue units of the several counties for exclusive use as a
 1691 search and rescue vehicle; ~~or~~

1692 (j) Any motor vehicle used by a community transportation
 1693 coordinator or a transportation operator as defined in part I of
 1694 chapter 427, and which is used exclusively to transport
 1695 transportation disadvantaged persons; or

1696 (k) Any marine boat trailer exempt under s. 320.102.

1697 Section 38. Section 320.102, Florida Statutes, is created
 1698 to read:

1699 320.102 Marine boat trailers owned by nonprofit
 1700 organizations; exemptions.—The registration or renewal of a

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1701 registration of any marine boat trailer owned and operated by a
 1702 nonprofit organization that is exempt from federal income tax
 1703 under s. 501(c)(3) of the Internal Revenue Code and which is
 1704 used exclusively in carrying out its customary nonprofit
 1705 activities is exempt from paying the fees, taxes, surcharges,
 1706 and charges in ss. 320.03(5), (6), and (9), 320.031(2),
 1707 320.04(1), 320.06(1)(b) and (3)(b), 320.0801, 320.0802,
 1708 320.0804, and 320.08046.

1709 Section 39. Effective upon this act becoming a law,
 1710 subsection (5) of section 336.021, Florida Statutes, is amended
 1711 to read:

1712 336.021 County transportation system; levy of ninth-cent
 1713 fuel tax on motor fuel and diesel fuel.—

1714 (5) All impositions of the tax shall be levied before
 1715 October 1 of each year to be effective January 1 of the
 1716 following year. However, levies of the tax which were in effect
 1717 on July 1, 2002, and which expire on August 31 of any year may
 1718 be reimposed at the current authorized rate provided the tax is
 1719 levied before July 1 and is ~~to be~~ effective September 1 of the
 1720 year of expiration. All impositions shall be required to end on
 1721 December 31 of a year. A decision to rescind the tax shall not
 1722 take effect on any date other than December 31 and shall require
 1723 a minimum of 60 days' notice to the department of such decision.

1724 Section 40. Effective upon this act becoming a law,
 1725 paragraphs (a) and (b) of subsection (1) and paragraph (a) of

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1726 subsection (5) of section 336.025, Florida Statutes, are amended
 1727 to read:

1728 336.025 County transportation system; levy of local option
 1729 fuel tax on motor fuel and diesel fuel.—

1730 (1)(a) In addition to other taxes allowed by law, there
 1731 may be levied as provided in ss. 206.41(1)(e) and 206.87(1)(c) a
 1732 1-cent, 2-cent, 3-cent, 4-cent, 5-cent, or 6-cent local option
 1733 fuel tax upon every gallon of motor fuel and diesel fuel sold in
 1734 a county and taxed under the provisions of part I or part II of
 1735 chapter 206.

1736 1. All impositions and rate changes of the tax shall be
 1737 levied before October 1 to be effective January 1 of the
 1738 following year for a period not to exceed 30 years, and the
 1739 applicable method of distribution shall be established pursuant
 1740 to subsection (3) or subsection (4). However, levies of the tax
 1741 which were in effect on July 1, 2002, and which expire on August
 1742 31 of any year may be reimposed at the current authorized rate
 1743 provided the tax is levied before July 1 and is effective
 1744 September 1 of the year of expiration. Upon expiration, the tax
 1745 may be relieved provided that a redetermination of the method of
 1746 distribution is made as provided in this section.

1747 2. County and municipal governments shall utilize moneys
 1748 received pursuant to this paragraph only for transportation
 1749 expenditures.

1750 3. Any tax levied pursuant to this paragraph may be

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1751 extended on a majority vote of the governing body of the county.
 1752 A redetermination of the method of distribution shall be
 1753 established pursuant to subsection (3) or subsection (4), if,
 1754 after July 1, 1986, the tax is extended or the tax rate changed,
 1755 for the period of extension or for the additional tax.

1756 (b) In addition to other taxes allowed by law, there may
 1757 be levied as provided in s. 206.41(1)(e) a 1-cent, 2-cent, 3-
 1758 cent, 4-cent, or 5-cent local option fuel tax upon every gallon
 1759 of motor fuel sold in a county and taxed under the provisions of
 1760 part I of chapter 206. The tax shall be levied by an ordinance
 1761 adopted by a majority plus one vote of the membership of the
 1762 governing body of the county or by referendum.

1763 1. All impositions and rate changes of the tax shall be
 1764 levied before October 1, to be effective January 1 of the
 1765 following year. However, levies of the tax which were in effect
 1766 on July 1, 2002, and which expire on August 31 of any year may
 1767 be reimposed at the current authorized rate provided the tax is
 1768 levied before July 1 and is effective September 1 of the year of
 1769 expiration.

1770 2. The county may, prior to levy of the tax, establish by
 1771 interlocal agreement with one or more municipalities located
 1772 therein, representing a majority of the population of the
 1773 incorporated area within the county, a distribution formula for
 1774 dividing the entire proceeds of the tax among county government
 1775 and all eligible municipalities within the county. If no

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1776 interlocal agreement is adopted before the effective date of the
1777 tax, tax revenues shall be distributed pursuant to the
1778 provisions of subsection (4). If no interlocal agreement exists,
1779 a new interlocal agreement may be established prior to June 1 of
1780 any year pursuant to this subparagraph. However, any interlocal
1781 agreement agreed to under this subparagraph after the initial
1782 levy of the tax or change in the tax rate authorized in this
1783 section shall under no circumstances materially or adversely
1784 affect the rights of holders of outstanding bonds which are
1785 backed by taxes authorized by this paragraph, and the amounts
1786 distributed to the county government and each municipality shall
1787 not be reduced below the amount necessary for the payment of
1788 principal and interest and reserves for principal and interest
1789 as required under the covenants of any bond resolution
1790 outstanding on the date of establishment of the new interlocal
1791 agreement.

1792 3. County and municipal governments shall use moneys
1793 received pursuant to this paragraph for transportation
1794 expenditures needed to meet the requirements of the capital
1795 improvements element of an adopted comprehensive plan or for
1796 expenditures needed to meet immediate local transportation
1797 problems and for other transportation-related expenditures that
1798 are critical for building comprehensive roadway networks by
1799 local governments. For purposes of this paragraph, expenditures
1800 for the construction of new roads, the reconstruction or

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1801 resurfacing of existing paved roads, or the paving of existing
 1802 graded roads shall be deemed to increase capacity and such
 1803 projects shall be included in the capital improvements element
 1804 of an adopted comprehensive plan. Expenditures for purposes of
 1805 this paragraph shall not include routine maintenance of roads.

1806 (5) (a) By October 1 of each year, the county shall notify
 1807 the Department of Revenue of the rate of the taxes levied
 1808 pursuant to paragraphs (1) (a) and (b), and of its decision to
 1809 rescind or change the rate of a tax, if applicable, and shall
 1810 provide the department with a certified copy of the interlocal
 1811 agreement established under subparagraph (1) (b)2. or
 1812 subparagraph (3) (a)1. with distribution proportions established
 1813 by such agreement or pursuant to subsection (4), if applicable.
 1814 A decision to rescind a tax may not take effect on any date
 1815 other than December 31, regardless of when the tax was
 1816 originally imposed, and requires a minimum of 60 days' notice to
 1817 the Department of Revenue of such decision.

1818 Section 41. Subsection (4) of section 376.30781, Florida
 1819 Statutes, is amended to read:

1820 376.30781 Tax credits for rehabilitation of drycleaning-
 1821 solvent-contaminated sites and brownfield sites in designated
 1822 brownfield areas; application process; rulemaking authority;
 1823 revocation authority.-

1824 (4) The Department of Environmental Protection is
 1825 responsible for allocating the tax credits provided for in s.

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1826 | 220.1845, which may not exceed a total of ~~\$21.6 million in tax~~
 1827 | ~~credits in the 2015-2016 fiscal year and \$10~~ \$5 million in tax
 1828 | credits each fiscal year annually thereafter.

1829 | Section 42. Effective January 1, 2018, subsection (2) of
 1830 | section 376.70, Florida Statutes, is amended to read:

1831 | 376.70 Tax on gross receipts of drycleaning facilities.—

1832 | (2) Each drycleaning facility or dry drop-off facility
 1833 | imposing a charge for the drycleaning or laundering of clothing
 1834 | or other fabrics is required to register with the Department of
 1835 | Revenue and become licensed for the purposes of this section.
 1836 | The owner or operator of the facility shall register the
 1837 | facility with the Department of Revenue. Drycleaning facilities
 1838 | or dry drop-off facilities operating at more than one location
 1839 | are only required to have a single registration. ~~The fee for~~
 1840 | ~~registration is \$30. The owner or operator of the facility shall~~
 1841 | ~~pay the registration fee to the Department of Revenue. The~~
 1842 | ~~department may waive the registration fee for applications~~
 1843 | ~~submitted through the department's Internet registration~~
 1844 | ~~process.~~

1845 | Section 43. Effective upon this act becoming a law,
 1846 | subsection (2) of section 376.75, Florida Statutes, is amended
 1847 | to read:

1848 | 376.75 Tax on production or importation of
 1849 | perchloroethylene.—

1850 | (2) Any person producing in, importing into, or causing to

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1851 | be imported into, or selling in, this state perchloroethylene
 1852 | must register with the Department of Revenue and become licensed
 1853 | for the purposes of remitting the tax pursuant to, or providing
 1854 | information required by, this section. Such person must register
 1855 | as a seller of perchloroethylene, a user of perchloroethylene in
 1856 | drycleaning facilities, or a user of perchloroethylene for
 1857 | purposes other than drycleaning. Persons operating at more than
 1858 | one location are only required to have a single registration.
 1859 | ~~The fee for registration is \$30.~~ Failure to timely register is a
 1860 | misdemeanor of the first degree, punishable as provided in s.
 1861 | 775.082 or s. 775.083.

1862 | Section 44. Effective upon this act becoming a law,
 1863 | subsection (1) of section 443.131, Florida Statutes, is amended
 1864 | to read:

1865 | 443.131 Contributions.—

1866 | (1) PAYMENT OF CONTRIBUTIONS.—Contributions accrue and are
 1867 | payable by each employer for each calendar quarter he or she is
 1868 | subject to this chapter for wages paid during each calendar
 1869 | quarter for employment. Contributions are due and payable by
 1870 | each employer to the tax collection service provider, in
 1871 | accordance with the rules adopted by the Department of Economic
 1872 | Opportunity or the state agency providing tax collection
 1873 | services. This subsection does not prohibit the tax collection
 1874 | service provider from allowing, at the request of the employer,
 1875 | employers of employees performing domestic services, as defined

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1876 | in s. 443.1216(6), to pay contributions or report wages at
 1877 | intervals other than quarterly when the nonquarterly payment or
 1878 | reporting assists the service provider and when nonquarterly
 1879 | payment and reporting is authorized under federal law. Employers
 1880 | of employees performing domestic services may report wages and
 1881 | pay contributions annually, with a due date of no later than
 1882 | January 31, unless that day is a Saturday, Sunday, or holiday,
 1883 | in which event the due date is the next day that is not a
 1884 | Saturday, Sunday, or holiday. For purposes of this subsection,
 1885 | the term "holiday" means a day designated under s. 110.117(1)
 1886 | and (2) or any other day when the offices of the United States
 1887 | Postal Service are closed ~~January 1 and a delinquency date of~~
 1888 | ~~February 1~~. To qualify for this election, the employer must
 1889 | employ only employees performing domestic services, be eligible
 1890 | for a variation from the standard rate computed under subsection
 1891 | (3), apply to this program no later than December 1 of the
 1892 | preceding calendar year, and agree to provide the department or
 1893 | its tax collection service provider with any special reports
 1894 | that are requested, including copies of all federal employment
 1895 | tax forms. An employer who fails to timely furnish any wage
 1896 | information required by the department or its tax collection
 1897 | service provider loses the privilege to participate in this
 1898 | program, effective the calendar quarter immediately after the
 1899 | calendar quarter the failure occurred. The employer may reapply
 1900 | for annual reporting when a complete calendar year elapses after

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1901 the employer's disqualification if the employer timely furnished
 1902 any requested wage information during the period in which annual
 1903 reporting was denied. An employer may not deduct contributions,
 1904 interests, penalties, fines, or fees required under this chapter
 1905 from any part of the wages of his or her employees. A fractional
 1906 part of a cent less than one-half cent shall be disregarded from
 1907 the payment of contributions, but a fractional part of at least
 1908 one-half cent shall be increased to 1 cent.

1909 Section 45. Effective upon this act becoming a law,
 1910 paragraph (d) of subsection (1) of section 443.141, Florida
 1911 Statutes, is amended to read:

1912 443.141 Collection of contributions and reimbursements.—

1913 (1) PAST DUE CONTRIBUTIONS AND REIMBURSEMENTS; DELINQUENT,
 1914 ERRONEOUS, INCOMPLETE, OR INSUFFICIENT REPORTS.—

1915 (d) *Payments for contributions.*—For an annual
 1916 administrative fee not to exceed \$5, a contributing employer may
 1917 pay its quarterly contributions due for wages paid in the first
 1918 three quarters of each year in equal installments if those
 1919 contributions are paid as follows:

1920 1. For contributions due for wages paid in the first
 1921 quarter of each year, one-fourth of the contributions due must
 1922 be paid on or before April 30, one-fourth must be paid on or
 1923 before July 31, one-fourth must be paid on or before October 31,
 1924 and one-fourth must be paid on or before December 31.

1925 2. In addition to the payments specified in subparagraph

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1926 1., for contributions due for wages paid in the second quarter
 1927 of each year, one-third of the contributions due must be paid on
 1928 or before July 31, one-third must be paid on or before October
 1929 31, and one-third must be paid on or before December 31.

1930 3. In addition to the payments specified in subparagraphs
 1931 1. and 2., for contributions due for wages paid in the third
 1932 quarter of each year, one-half of the contributions due must be
 1933 paid on or before October 31, and one-half must be paid on or
 1934 before December 31.

1935 4. If any of the due dates in this paragraph falls on a
 1936 Saturday, Sunday, or holiday, the due date is the next day that
 1937 is not a Saturday, Sunday, or holiday. For purposes of this
 1938 paragraph, the term "holiday" means a day designated under s.
 1939 110.117(1) and (2) or any other day when the offices of the
 1940 United States Postal Service are closed.

1941 ~~5.4.~~ The annual administrative fee assessed for electing
 1942 to pay under the installment method shall be collected at the
 1943 time the employer makes the first installment payment each year.
 1944 The fee shall be segregated from the payment and deposited into
 1945 the Operating Trust Fund of the Department of Revenue.

1946 ~~6.5.~~ Interest does not accrue on any contribution that
 1947 becomes due for wages paid in the first three quarters of each
 1948 year if the employer pays the contribution in accordance with
 1949 subparagraphs 1.-5. ~~subparagraphs 1.-4.~~ Interest and fees
 1950 continue to accrue on prior delinquent contributions and

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1951 commence accruing on all contributions due for wages paid in the
 1952 first three quarters of each year which are not paid in
 1953 accordance with subparagraphs 1.-4. ~~subparagraphs 1.-3.~~
 1954 Penalties may be assessed in accordance with this chapter. The
 1955 contributions due for wages paid in the fourth quarter are not
 1956 affected by this paragraph and are due and payable in accordance
 1957 with this chapter.

1958 Section 46. Effective upon this act becoming a law,
 1959 section 443.163, Florida Statutes, is amended to read:

1960 443.163 Electronic reporting and remitting of
 1961 contributions and reimbursements.-

1962 (1) An employer may file any report and remit any
 1963 contributions or reimbursements required under this chapter by
 1964 electronic means. The Department of Economic Opportunity or the
 1965 state agency providing reemployment assistance tax collection
 1966 services shall adopt rules prescribing the format and
 1967 instructions necessary for electronically filing reports and
 1968 remitting contributions and reimbursements to ensure a full
 1969 collection of contributions and reimbursements due. The
 1970 acceptable method of transfer, the method, form, and content of
 1971 the electronic means, and the method, if any, by which the
 1972 employer will be provided with an acknowledgment shall be
 1973 prescribed by the department or its tax collection service
 1974 provider. However, any employer who employed 10 or more
 1975 employees in any quarter during the preceding state fiscal year

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1976 must file the Employers Quarterly Reports ~~(UCT-6)~~ for the
 1977 current calendar year and remit the contributions and
 1978 reimbursements due by electronic means approved by the tax
 1979 collection service provider. A person who prepared and reported
 1980 for 100 or more employers in any quarter during the preceding
 1981 state fiscal year must file the Employers Quarterly Reports
 1982 ~~(UCT-6)~~ for each calendar quarter in the current calendar year,
 1983 beginning with reports due for the second calendar quarter of
 1984 2003, by electronic means approved by the tax collection service
 1985 provider.

1986 (2) (a) An employer who is required by law to file an
 1987 Employers Quarterly Report ~~(UCT-6)~~ by approved electronic means,
 1988 but who files the report by a means other than approved
 1989 electronic means, is liable for a penalty of \$50 for that report
 1990 and \$1 for each employee. This penalty is in addition to any
 1991 other penalty provided by this chapter. However, the penalty
 1992 does not apply if the tax collection service provider waives the
 1993 electronic filing requirement in advance. An employer who fails
 1994 to remit contributions or reimbursements by approved electronic
 1995 means as required by law is liable for a penalty of \$50 for each
 1996 remittance submitted by a means other than approved electronic
 1997 means. This penalty is in addition to any other penalty provided
 1998 by this chapter.

1999 (b) A person who prepared and reported for 100 or more
 2000 employers in any quarter during the preceding state fiscal year,

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2001 but who fails to file an Employers Quarterly Report ~~(UCT-6)~~ for
 2002 each calendar quarter in the current calendar year by approved
 2003 electronic means, is liable for a penalty of \$50 for that report
 2004 and \$1 for each employee. This penalty is in addition to any
 2005 other penalty provided by this chapter. However, the penalty
 2006 does not apply if the tax collection service provider waives the
 2007 electronic filing requirement in advance.

2008 (3) The tax collection service provider may waive the
 2009 requirement to file an Employers Quarterly Report ~~(UCT-6)~~ by
 2010 electronic means for employers that are unable to comply despite
 2011 good faith efforts or due to circumstances beyond the employer's
 2012 reasonable control.

2013 (a) As prescribed by the Department of Economic
 2014 Opportunity or its tax collection service provider, grounds for
 2015 approving the waiver include, but are not limited to,
 2016 circumstances in which the employer does not:

2017 1. Currently file information or data electronically with
 2018 any business or government agency; or

2019 2. Have a compatible computer that meets or exceeds the
 2020 standards prescribed by the department or its tax collection
 2021 service provider.

2022 (b) The tax collection service provider shall accept other
 2023 reasons for requesting a waiver from the requirement to submit
 2024 the Employers Quarterly Report ~~(UCT-6)~~ by electronic means,
 2025 including, but not limited to:

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2026 | 1. That the employer needs additional time to program his
2027 | or her computer;

2028 | 2. That complying with this requirement causes the
2029 | employer financial hardship; or

2030 | 3. That complying with this requirement conflicts with the
2031 | employer's business procedures.

2032 | (c) The department or the state agency providing
2033 | reemployment assistance tax collection services may establish by
2034 | rule the length of time a waiver is valid and may determine
2035 | whether subsequent waivers will be authorized, based on this
2036 | subsection.

2037 | (4) As used in this section, the term "electronic means"
2038 | includes, but is not limited to, electronic data interchange;
2039 | electronic funds transfer; and use of the Internet, telephone,
2040 | or other technology specified by the Department of Economic
2041 | Opportunity or its tax collection service provider.

2042 | (5) The tax collection service provider may waive the
2043 | penalty imposed by this section if a written request for a
2044 | waiver is filed which establishes that imposition would be
2045 | inequitable. Examples of inequity include, but are not limited
2046 | to, situations where the failure to electronically file was
2047 | caused by one of the following factors:

2048 | (a) Death or serious illness of the person responsible for
2049 | the preparation and filing of the report.

2050 | (b) Destruction of the business records by fire or other

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2051 casualty.
 2052 (c) ~~Unscheduled and unavoidable computer downtime.~~
 2053 Section 47. Section 563.01, Florida Statutes, is amended
 2054 to read:
 2055 563.01 Definitions ~~Definition.~~— The term: ~~terms~~
 2056 (1) "Beer" means a brewed beverage that meets the federal
 2057 definition of beer in 27 C.F.R. s. 25.11 and contains less than
 2058 6 percent alcohol by volume. ~~and~~
 2059 (2) "Malt beverage" means any ~~mean-all~~ brewed beverage
 2060 ~~beverages~~ containing malt.
 2061
 2062 The terms "beer" and "malt beverage" have the same meaning when
 2063 either term is used in the Beverage Law. The terms do not
 2064 include alcoholic beverages that require a certificate of label
 2065 approval by the Federal Government as wine or as distilled
 2066 spirits.
 2067 Section 48. Paragraph (c) of subsection (1) and subsection
 2068 (6) of section 624.5105, Florida Statutes, are amended to read:
 2069 624.5105 Community contribution tax credit; authorization;
 2070 limitations; eligibility and application requirements;
 2071 administration; definitions; expiration.—
 2072 (1) AUTHORIZATION TO GRANT TAX CREDITS; LIMITATIONS.—
 2073 (c) The total amount of tax credit which may be granted
 2074 for all programs approved under this section and ss.
 2075 212.08(5) (p) and 220.183 is ~~\$18.4 million in the 2015-2016~~

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2076 ~~fiscal year, \$21.4 million in the 2016-2017 fiscal year, and~~
 2077 ~~\$21.4 million in the 2017-2018 fiscal year and \$10.5 million in~~
 2078 ~~each fiscal year thereafter~~ for projects that provide housing
 2079 opportunities for persons with special needs as defined in s.
 2080 420.0004 or homeownership opportunities for low-income or very-
 2081 low-income households as defined in s. 420.9071 and \$3.5 million
 2082 each fiscal year annually for all other projects.

2083 ~~(6) EXPIRATION. The provisions of this section, except~~
 2084 ~~paragraph (1) (e), expire June 30, 2018.~~

2085 Section 49. Effective upon this act becoming a law,
 2086 paragraph (e) of subsection (3) of section 733.2121, Florida
 2087 Statutes, is amended to read:

2088 733.2121 Notice to creditors; filing of claims.—

2089 (3)

2090 (e) The personal representative may serve a notice to
 2091 creditors on the Department of Revenue only when the Department
 2092 of Revenue is determined to be a creditor under paragraph (a) ~~if~~
 2093 ~~the Department of Revenue has not previously been served with a~~
 2094 ~~copy of the notice to creditors, then service of the inventory~~
 2095 ~~on the Department of Revenue shall be the equivalent of service~~
 2096 ~~of a copy of the notice to creditors.~~

2097 Section 50. Paragraph (c) of subsection (5) of section
 2098 790.06, Florida Statutes, is amended to read:

2099 790.06 License to carry concealed weapon or firearm.—

2100 (5) The applicant shall submit to the Department of

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2101 Agriculture and Consumer Services or an approved tax collector
 2102 pursuant to s. 790.0625:

2103 (c) A full set of fingerprints of the applicant
 2104 administered by a law enforcement agency or the Division of
 2105 Licensing of the Department of Agriculture and Consumer Services
 2106 or an approved tax collector pursuant to s. 790.0625 together
 2107 with any personal identifying information required by federal
 2108 law to process fingerprints. Charges for fingerprint services
 2109 under this paragraph are not subject to the sales tax on
 2110 fingerprint services imposed in s. 212.05(1)(i).

2111 Section 51. Subsection (2) of section 790.062, Florida
 2112 Statutes, is amended to read:

2113 790.062 Members and veterans of United States Armed
 2114 Forces; exceptions from licensure provisions.-

2115 (2) The Department of Agriculture and Consumer Services
 2116 shall accept fingerprints of an applicant under this section
 2117 administered by any law enforcement agency, military provost, or
 2118 other military unit charged with law enforcement duties or as
 2119 otherwise provided for in s. 790.06(5)(c). Charges for
 2120 fingerprint services under this subsection are not subject to
 2121 the sales tax on fingerprint services imposed in s.
 2122 212.05(1)(i).

2123 Section 52. Clothing, school supplies, personal computers,
 2124 and personal computer-related accessories; sales tax holiday.-

2125 (1) The tax levied under chapter 212, Florida Statutes,

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2126 may not be collected during the period from 12:01 a.m. on August
 2127 4, 2017, through 11:59 p.m. on August 6, 2017, on the retail
 2128 sale of:

2129 (a) Clothing, wallets, or bags, including handbags,
 2130 backpacks, fanny packs, and diaper bags, but excluding
 2131 briefcases, suitcases, and other garment bags, having a sales
 2132 price of \$60 or less per item. As used in this paragraph, the
 2133 term "clothing" means:

2134 1. Any article of wearing apparel intended to be worn on
 2135 or about the human body, excluding watches, watchbands, jewelry,
 2136 umbrellas, and handkerchiefs; and

2137 2. All footwear, excluding skis, swim fins, roller blades,
 2138 and skates.

2139 (b) School supplies having a sales price of \$15 or less
 2140 per item. As used in this paragraph, the term "school supplies"
 2141 means pens, pencils, erasers, crayons, notebooks, notebook
 2142 filler paper, legal pads, binders, lunch boxes, construction
 2143 paper, markers, folders, poster board, composition books, poster
 2144 paper, scissors, cellophane tape, glue or paste, rulers,
 2145 computer disks, protractors, compasses, and calculators.

2146 (2) The tax levied under chapter 212, Florida Statutes,
 2147 may not be collected during the period from 12:01 a.m. on August
 2148 4, 2017, through 11:59 p.m. on August 6, 2017, on personal
 2149 computers or personal computer-related accessories purchased for
 2150 noncommercial home or personal use and having a sales price of

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2151 \$750 or less per item. For purposes of this subsection, the
 2152 term:

2153 (a) "Personal computers" includes electronic book readers,
 2154 laptops, desktops, handhelds, tablets, and tower computers. The
 2155 term does not include cellular telephones, video game consoles,
 2156 digital media receivers, or devices that are not primarily
 2157 designed to process data.

2158 (b) "Personal computer-related accessories" includes
 2159 keyboards, mice, personal digital assistants, monitors, other
 2160 peripheral devices, modems, routers, and nonrecreational
 2161 software, regardless of whether the accessories are used in
 2162 association with a personal computer base unit. The term does
 2163 not include furniture or systems, devices, software, or
 2164 peripherals that are designed or intended primarily for
 2165 recreational use.

2166 (c) "Monitors" does not include devices that include a
 2167 television tuner.

2168 (3) The tax exemptions provided in this section do not
 2169 apply to sales within a theme park or entertainment complex as
 2170 defined in s. 509.013(9), Florida Statutes, within a public
 2171 lodging establishment as defined in s. 509.013(4), Florida
 2172 Statutes, or within an airport as defined in s. 330.27(2),
 2173 Florida Statutes.

2174 (4) The tax exemptions provided in this section apply at
 2175 the option of a dealer if less than 5 percent of the dealer's

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2176 gross sales of tangible personal property in the prior calendar
 2177 year are comprised of items that would be exempt under this
 2178 section. If a qualifying dealer chooses not to participate in
 2179 the tax holiday, the dealer must notify the Department of
 2180 Revenue in writing, by August 1, 2017, of its election to
 2181 collect sales tax during the holiday and must post a copy of
 2182 that notice in a conspicuous location at its place of business.

2183 (5) The Department of Revenue may, and all conditions are
 2184 deemed met to, adopt emergency rules pursuant to ss. 120.536(1)
 2185 and 120.54(4), Florida Statutes, to administer this section.

2186 (6) For the 2017-2018 fiscal year, the sum of \$241,200 in
 2187 nonrecurring funds is appropriated from the General Revenue Fund
 2188 to the Department of Revenue for the purpose of implementing
 2189 this section.

2190 Section 53. Disaster preparedness supplies; sales tax
 2191 holiday.—

2192 (1) The tax levied under chapter 212, Florida Statutes,
 2193 may not be collected during the period from 12:01 a.m. on June
 2194 2, 2017, through 11:59 p.m. on June 4, 2017, on the retail sale
 2195 of:

2196 (a) A portable self-powered light source selling for \$20
 2197 or less.

2198 (b) A portable self-powered radio, two-way radio, or
 2199 weatherband radio selling for \$50 or less.

2200 (c) A tarpaulin or other flexible waterproof sheeting

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2201 selling for \$50 or less.

2202 (d) A self-contained first-aid kit selling for \$30 or

2203 less.

2204 (e) A ground anchor system or tie-down kit selling for \$50

2205 or less.

2206 (f) A gas or diesel fuel tank selling for \$25 or less.

2207 (g) A package of AA-cell, C-cell, D-cell, 6-volt, or 9-

2208 volt batteries, excluding automobile and boat batteries, selling

2209 for \$30 or less.

2210 (h) A nonelectric food storage cooler selling for \$30 or

2211 less.

2212 (i) A portable generator used to provide light or

2213 communications or preserve food in the event of a power outage

2214 selling for \$750 or less.

2215 (j) Reusable ice selling for \$10 or less.

2216 (2) The Department of Revenue may, and all conditions are

2217 deemed met to, adopt emergency rules pursuant to ss. 120.536(1)

2218 and 120.54, Florida Statutes, to administer this section.

2219 (3) The tax exemptions provided in this section do not

2220 apply to sales within a theme park or entertainment complex as

2221 defined in s. 509.013(9), Florida Statutes, within a public

2222 lodging establishment as defined in s. 509.013(4), Florida

2223 Statutes, or within an airport as defined in s. 330.27(2),

2224 Florida Statutes.

2225 (4) For the 2016-17 fiscal year, the sum of \$290,580 in

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2226 nonrecurring funds is appropriated from the General Revenue Fund
 2227 to the Department of Revenue for the purpose of implementing
 2228 this section.

2229 (5) This section is effective upon this act becoming a
 2230 law.

2231 Section 54. Section 1 of chapter 2007-339, section 13 of
 2232 chapter 2008-173, section 6 of chapter 2009-131, subsection (2)
 2233 of section 8 and section 24 of chapter 2010-138, section 6 of
 2234 chapter 2010-149, section 7 of chapter 2010-166, section 35 of
 2235 chapter 2011-76, section 4 of chapter 2011-93, section 3 of
 2236 chapter 2011-229, section 25 of chapter 2012-32, and section 3
 2237 of chapter 2013-46, Laws of Florida, are repealed.

2238 Section 55. Notwithstanding the application deadline
 2239 stated in s. 196.011(1)(a), Florida Statutes, an educational
 2240 institution that leased a facility that was exempt from ad
 2241 valorem tax under s. 196.1983, Florida Statutes, for the 2015 ad
 2242 valorem tax roll and purchased the facility may apply for the
 2243 exemption under s. 196.198, Florida Statutes, for the 2016 ad
 2244 valorem tax roll by filing an application on or before August 1,
 2245 2017.

2246 Section 56. Notwithstanding s. 290.016, Florida Statutes,
 2247 enterprise zone boundaries in existence before December 31,
 2248 2015, are preserved for the purpose of allowing local
 2249 governments to administer local incentive programs within these
 2250 boundaries through December 31, 2020, except for eligible

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2251 contiguous multi-phase projects in which at least one
 2252 certificate of use or occupancy has been issued before December
 2253 31, 2020, and which project will then vest the remaining project
 2254 phases until completion, but no later than December 31, 2025.

2255 Section 57. For the purpose of incorporating paragraph (s)
 2256 of subsection (5) of section 212.08, Florida Statutes, as
 2257 created by this act, paragraph (a) of subsection (1) of section
 2258 203.01, Florida Statutes, is reenacted to read:

2259 203.01 Tax on gross receipts for utility and
 2260 communications services.—

2261 (1) (a) 1. A tax is imposed on gross receipts from utility
 2262 services that are delivered to a retail consumer in this state.
 2263 The tax shall be levied as provided in paragraphs (b)-(j).

2264 2. A tax is levied on communications services as defined
 2265 in s. 202.11(1). The tax shall be applied to the same services
 2266 and transactions as are subject to taxation under chapter 202,
 2267 and to communications services that are subject to the exemption
 2268 provided in s. 202.125(1). The tax shall be applied to the sales
 2269 price of communications services when sold at retail, as the
 2270 terms are defined in s. 202.11, shall be due and payable at the
 2271 same time as the taxes imposed pursuant to chapter 202, and
 2272 shall be administered and collected pursuant to chapter 202.

2273 3. An additional tax is levied on charges for, or the use
 2274 of, electrical power or energy that is subject to the tax levied
 2275 pursuant to s. 212.05(1)(e)1.c. or s. 212.06(1). The tax shall

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2276 | be applied to the same transactions or uses as are subject to
 2277 | taxation under s. 212.05(1)(e)1.c. or s. 212.06(1). If a
 2278 | transaction or use is exempt from the tax imposed under s.
 2279 | 212.05(1)(e)1.c. or s. 212.06(1), the transaction or use is also
 2280 | exempt from the tax imposed under this subparagraph. The tax
 2281 | shall be applied to charges for electrical power or energy and
 2282 | is due and payable at the same time as taxes imposed pursuant to
 2283 | chapter 212. Chapter 212 governs the administration and
 2284 | enforcement of the tax imposed by this subparagraph. The charges
 2285 | upon which the tax imposed by this subparagraph is applied do
 2286 | not include the taxes imposed by subparagraph 1. or s. 166.231.
 2287 | The tax imposed by this subparagraph becomes state funds at the
 2288 | moment of collection and is not considered as revenue of a
 2289 | utility for purposes of a franchise agreement between the
 2290 | utility and a local government.

2291 | Section 58. For the 2017-2018 fiscal year, the sum of
 2292 | \$149,818 in nonrecurring funds is appropriated from the General
 2293 | Revenue Fund to the Department of Revenue to implement the
 2294 | amendments made by this act to ss. 212.08(7) and 212.031,
 2295 | Florida Statutes.

2296 | Section 59. Except as otherwise expressly provided in this
 2297 | act and except for this section, which shall take effect upon
 2298 | this act becoming a law, this act shall take effect July 1,
 2299 | 2017.

2300 |