

**The Florida Senate**  
**COMMITTEE MEETING EXPANDED AGENDA**  
**APPROPRIATIONS SUBCOMMITTEE ON FINANCE AND TAX**  
**Senator Stargel, Chair**  
**Senator Garcia, Vice Chair**

**MEETING DATE:** Thursday, April 13, 2017  
**TIME:** 1:00—2:00 p.m.  
**PLACE:** James E. "Jim" King, Jr. Committee Room, 401 Senate Office Building

**MEMBERS:** Senator Stargel, Chair; Senator Garcia, Vice Chair; Senators Campbell, Rodriguez, and Steube

TAB	BILL NO. and INTRODUCER	BILL DESCRIPTION and SENATE COMMITTEE ACTIONS	COMMITTEE ACTION
1	<b>CS/SB 90</b> Community Affairs / Brandes (Identical H 1411, Compare CS/CS/H 1351)	Renewable Energy Source Devices; Revising the definition of the term "renewable energy source device"; prohibiting the consideration of just value of property attributable to a renewable energy source device in determining the assessed value of any real property; exempting a renewable energy source device from the tangible personal property tax, etc.  CU 02/07/2017 Favorable CA 02/21/2017 Fav/CS AFT 04/13/2017 Favorable AP	Favorable Yeas 5 Nays 0
2	<b>CS/SB 226</b> Judiciary / Artilles (Similar CS/CS/H 289)	Property Taxes; Providing that a possessor of real property for 7 years must pay all delinquent taxes prior to claiming adverse possession; authorizing petitioners, upon a certain showing of extenuating circumstances, to file petitions with value adjustment boards within a specified timeframe after certain deadlines, subject to certain limitations; specifying the circumstances under which a special magistrate's appraisal may not be submitted as evidence to a value adjustment board, etc.  JU 02/07/2017 Temporarily Postponed JU 03/22/2017 Fav/CS AFT 04/13/2017 Fav/CS AP	Fav/CS Yeas 5 Nays 0
3	<b>CS/SB 282</b> Community Affairs / Artilles (Compare CS/H 193)	Towing and Storage Fees; Prohibiting counties and municipalities from imposing additional charges, costs, expenses, fines, fees, or penalties on a registered owner or lienholder of a vehicle, etc.  CA 03/22/2017 Fav/CS TR 04/04/2017 Favorable AFT 04/13/2017 Fav/CS AP	Fav/CS Yeas 5 Nays 0

**COMMITTEE MEETING EXPANDED AGENDA**

Appropriations Subcommittee on Finance and Tax  
 Thursday, April 13, 2017, 1:00—2:00 p.m.

TAB	BILL NO. and INTRODUCER	BILL DESCRIPTION and SENATE COMMITTEE ACTIONS	COMMITTEE ACTION
4	<b>CS/SB 330</b> Community Affairs / Steube	Local Business Taxes; Providing an exemption from the business tax, subject to certain conditions, to specified veterans, spouses of veterans and active servicemembers, and low-income individuals; repealing provisions relating to exemptions allowed disabled veterans of any war or their unremarried spouses, etc.  CA 03/22/2017 Fav/CS AFT 04/13/2017 Fav/CS AP	Fav/CS Yeas 5 Nays 0
5	<b>CS/CS/SB 764</b> Community Affairs / Governmental Oversight and Accountability / Baxley (Similar CS/H 455)	Ad Valorem Taxation; Providing an exemption from ad valorem taxation for certain first responders under specified conditions; providing an exemption from ad valorem taxation for certain surviving spouses of first responders who have died; specifying the documentation required to receive the exemption, etc.  GO 03/06/2017 Fav/CS CA 03/22/2017 Fav/CS AFT 04/13/2017 Fav/CS AP	Fav/CS Yeas 5 Nays 0
6	<b>SB 1320</b> Stargel (Compare CS/H 1123, H 7109, CS/S 1442)	Tax Administration; Deleting a requirement for circuit judges to monthly report certain information to the Department of Revenue relating to the estates of certain decedents; deleting requirements to pay license taxes for a terminal supplier license, an importer, exporter, or blender of motor fuels license, or a wholesaler of motor fuel license; deleting a requirement for the department to deduct a specified fee from certain motor fuel refund claims, etc.  JU 03/22/2017 Favorable AFT 04/13/2017 Fav/CS AP	Fav/CS Yeas 5 Nays 0
7	<b>CS/SB 1442</b> Transportation / Broxson (Similar CS/H 1123, Compare H 741, H 7109, S 514, S 1320)	Fee and Surcharge Reductions; Deleting the fee for a commission of an elected officer by the Governor; deleting the fee for a claim for refund of the tax on motor fuel; exempting a surviving spouse from the fee to transfer a motor vehicle title; eliminating the application fee and the fees for certain examinations for an initial Florida Professional Educator's Certificate beginning in a specified fiscal year, etc.  TR 03/28/2017 Fav/CS AFT 04/13/2017 Favorable AP	Favorable Yeas 5 Nays 0

**COMMITTEE MEETING EXPANDED AGENDA**  
 Appropriations Subcommittee on Finance and Tax  
 Thursday, April 13, 2017, 1:00—2:00 p.m.

TAB	BILL NO. and INTRODUCER	BILL DESCRIPTION and SENATE COMMITTEE ACTIONS	COMMITTEE ACTION
8	<b>CS/SB 1536</b> Agriculture / Perry (Similar CS/CS/H 1231, Compare H 765, H 5401, H 7109)	Agricultural Practices; Exempting certain animal and aquaculture health products, fencing materials, and oxygen products from sales, rental, use, consumption, distribution, and storage taxes; revising the circumstances under which a truck tractor or heavy truck engaged in transporting certain agricultural or horticultural products is eligible for a restricted license plate for a fee; deleting a requirement that registrants pay a supplemental fee for pesticides that contain an active ingredient for which the United States Environmental Protection Agency has established a food tolerance limit, etc.  AG 03/21/2017 Fav/CS AFT 04/13/2017 Fav/CS AP	Fav/CS Yeas 4 Nays 1

Other Related Meeting Documents

**The Florida Senate**  
**BILL ANALYSIS AND FISCAL IMPACT STATEMENT**

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

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Prepared By: The Professional Staff of the Appropriations Subcommittee on Finance and Tax

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BILL: CS/SB 90

INTRODUCER: Community Affairs Committee; Senators Brandes and Stewart

SUBJECT: Renewable Energy Source Devices

DATE: April 12, 2017

REVISED: \_\_\_\_\_

	ANALYST	STAFF DIRECTOR	REFERENCE	ACTION
1.	Wiehle	Caldwell	CU	<b>Favorable</b>
2.	Present	Yeatman	CA	<b>Fav/CS</b>
3.	Fournier	Diez-Arguelles	AFT	<b>Recommend: Favorable</b>
4.			AP	

**Please see Section IX. for Additional Information:**

COMMITTEE SUBSTITUTE - Substantial Changes

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**I. Summary:**

CS/SB 90 provides property tax relief for owners of renewable energy source devices whether these devices are installed on residential or nonresidential real property or are taxed as tangible personal property.

The bill:

- Expands the definition of “renewable energy source device” to include various new devices, but excludes specified equipment that is involved in distribution and transmission of electricity;
- Expands the prohibition against considering the value of a renewable energy source device in determining the assessed value of real property used for residential purposes to all real property;
- Applies the prohibition to devices without regard to the date of installation, as opposed to the current prohibition, which only applies to devices that were installed (on residential property) on or after January 1, 2013; and
- Exempts renewable energy source devices from the tangible personal property tax.

These provisions expire December 31, 2037.

The Revenue Estimating Conference estimates that the bill reduces local ad valorem tax revenue by \$54.5 million on a recurring basis. Of that amount, \$21.3 million is a reduction in school

district revenue and \$33.2 million is a reduction in county, municipal, and special district revenue.

The bill takes effect January 1, 2018.

The bill may be a mandate requiring a two-thirds vote of the membership of the Senate. *See* Section IV. A. of the analysis.

## II. Present Situation:

### Ad Valorem Taxes

The State Constitution authorizes local government ad valorem taxes on real property and tangible personal property,<sup>1</sup> provides conditions and limitations upon the assessment of property for tax purposes,<sup>2</sup> and provides several ad valorem tax exemptions.<sup>3</sup>

### Assessment Limitation for Renewable Energy Source Devices

Among the assessment limitations is authorization for the Legislature to prohibit the consideration of the installation of a renewable energy source device in the determination of the assessed value of real property used for residential purposes.<sup>4</sup> The Legislature has implemented this prohibition in s. 193.624, F.S. The statute prohibits a property appraiser who is determining the assessed value of real property used for residential purposes from considering an increase in the just value of the property attributable to the installation of a renewable energy source device. The statute applies to a renewable energy source device installed on or after January 1, 2013, to new and existing residential real property. The statute defines the term “renewable energy source device” to mean any of the following equipment that collects, transmits, stores, or uses solar energy, wind energy, or energy derived from geothermal deposits:

- Solar energy collectors, photovoltaic modules, and inverters;
- Storage tanks and other storage systems, excluding swimming pools used as storage tanks;
- Rockbeds;
- Thermostats and other control devices;
- Heat exchange devices;
- Pumps and fans;
- Roof ponds;
- Freestanding thermal containers;
- Pipes, ducts, refrigerant handling systems, and other equipment used to interconnect such systems; however, such equipment does not include conventional backup systems of any type;
- Windmills and wind turbines;
- Wind-driven generators;

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<sup>1</sup> FLA. CONST. art. VII, s. 9.

<sup>2</sup> FLA. CONST. art. VII, s. 4.

<sup>3</sup> FLA. CONST. art. VII, s. 3.

<sup>4</sup> FLA. CONST. art. VII, s. 4(i).

- Power conditioning and storage devices that use wind energy to generate electricity or mechanical forms of energy; and
- Pipes and other equipment used to transmit hot geothermal water to a dwelling or structure from a geothermal deposit.

Under current law, a renewable energy source device owned and installed on non-residential real property by the owner of the real property becomes a part of that real property and is taxable as real property. If a device is owned by someone other than the owner of the real property where it is installed, the device remains separate and distinct from the real property and the owner of the device is subject to tangible personal property tax on the device.

### **Tangible Personal Property Tax**

“Tangible personal property” means all goods, chattels, and other articles of value (not including vehicles) capable of manual possession and whose chief value is intrinsic to the article itself.<sup>5</sup> All tangible personal property is subject to ad valorem taxation unless expressly exempted.<sup>6</sup> Household goods and personal effects,<sup>7</sup> items of inventory,<sup>8</sup> and up to \$25,000 of assessed value for each tangible personal property tax return<sup>9</sup> are exempt from ad valorem taxation. Electric generating property owned by public utilities, including solar or renewable energy devices, is taxed as tangible personal property.<sup>10</sup>

### **Constitutional Amendment**

In August 2016, voters approved a constitutional amendment to expand the exemption discussed above for renewable energy devices to all property, not just residential property.<sup>11</sup> The amendment authorizes the Legislature to exempt the assessed value of a solar or renewable energy source device from the tangible personal property tax, subject to conditions and limitations specified by general law.<sup>12</sup> For a solar or renewable energy source device owned by the real property owner and taxed as real property, the amendment authorizes the Legislature to prohibit the consideration of the installation of a solar or renewable energy source device for the purpose of ad valorem taxation of all real property, subject to conditions, limitations, and reasonable definitions specified by general law.<sup>13</sup>

The amendment also creates a schedule of implementation.<sup>14</sup> The amendments to the State Constitution take effect January 1, 2018, and will expire December 31, 2037. Upon expiration,

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<sup>5</sup> Section 192.001(11)(d), F.S.

<sup>6</sup> Section 196.001(1), F.S.

<sup>7</sup> Section 196.181, F.S.

<sup>8</sup> Section 196.185, F.S.

<sup>9</sup> Section 196.183, F.S.

<sup>10</sup> Office of Economic and Demographic Research, *Revenue Estimating Impact Conference Results for CS/SB 90*, (March 3, 2017), available at [http://edr.state.fl.us/Content/conferences/revenueimpact/archives/2017/\\_pdf/Impact0303.pdf](http://edr.state.fl.us/Content/conferences/revenueimpact/archives/2017/_pdf/Impact0303.pdf) (last visited March 9, 2017).

<sup>11</sup> Florida Department of State Division of Elections, available at <http://dos.elections.myflorida.com/initiatives/initdetail.asp?account=10&seqnum=93> (last visited April 10, 2017).

<sup>12</sup> FLA. CONST. art. VII, s. 3.

<sup>13</sup> FLA. CONST. art. VII, s. 4.

<sup>14</sup> FLA. CONST. art. XII, s. 34.

the schedule of implementation will be repealed and the text of the amended substantive sections will revert to that in existence on December 31, 2017. Any amendments to such text otherwise adopted are preserved and continue to operate to the extent that they are not dependent upon the portions of text which expire pursuant to the schedule.

### **III. Effect of Proposed Changes:**

The bill amends s. 193.624, F.S., to expand the definition of “renewable energy source device” to include:

- Wiring, structural supports, and other components used as integral parts of a system; and
- Power conditioning and storage devices that store or use solar or geothermal energy.

However, the term does not include any equipment or structure that would be required in the absence of the renewable energy source device or that is on the distribution or transmission side of the point of interconnection where a renewable energy source device is interconnected to an electric utility’s distribution grid or transmission lines.

The bill also expands the application of the existing prohibition against the consideration of renewable energy devices in determining the assessed value of real property. The prohibition currently applies to a device installed on or after January 1, 2013 on residential property only; the bill expands coverage to all real property, and it will apply without regard to when installation occurred.

These amendments expire December 31, 2037, and the text of the amended subsections reverts to that in existence on December 31, 2017. Any amendments to the text enacted other than by this bill shall be preserved and continue to operate to the extent that such amendments are not dependent upon the portions of text which expire.

The bill creates s. 196.182, F.S., to exempt a renewable energy source device from tangible personal property tax. This new section expires December 31, 2037.

The bill reenacts ss. 193.155 and 193.1554, F.S., to incorporate the amendments made to s. 193.624, F.S.

The bill takes effect January 1, 2018.

### **IV. Constitutional Issues:**

#### **A. Municipality/County Mandates Restrictions:**

Subsection (b) of section 18, Article VII of the Florida Constitution, provides that except upon the approval of each house of the Legislature by a two-thirds vote of the membership, the Legislature may not enact, amend, or repeal any general law if the anticipated effect of doing so would be to reduce the authority that municipalities or counties have to raise revenue in the aggregate, as such authority existed on February 1,

1989. However, the mandates requirements do not apply to laws having an insignificant impact, which for Fiscal Year 2016-2017 was \$2 million or less.<sup>15,16,17</sup>

The mandates provision of section 18, Article VII of the Florida Constitution, may apply because the bill reduces local governments' authority to raise revenue by reducing ad valorem tax bases compared to the tax bases that would exist under current law. This bill does not appear to qualify under any exemption or exception. If the bill does qualify as a mandate, final passage must be approved by two-thirds of the membership of each house of the Legislature. Although this bill implements a constitutional amendment adopted by Florida voters, the amendment was permissive and authorizes, but does not require, the Legislature to act.

**B. Public Records/Open Meetings Issues:**

None.

**C. Trust Funds Restrictions:**

None.

**V. Fiscal Impact Statement:**

**A. Tax/Fee Issues:**

The Revenue Estimating Conference estimates that the bill will reduce local ad valorem tax revenue by \$54.5 million on a recurring basis. Of that amount, \$21.3 million is a reduction in school district revenue and \$33.2 million is a reduction in county, municipal, and special district revenue. In Fiscal Year 2018-2019, the bill will reduce school district revenue by \$16.4 million and county, municipal, and special district revenue by \$25.5 million.<sup>18</sup>

**B. Private Sector Impact:**

The exemptions from the ad valorem tax on real property and tangible personal property tax will reduce taxes for electric utilities and other property owners that install renewable energy devices to produce electricity. The exemptions may stimulate sales and leases of renewable energy source devices and encourage the development of renewable energy device leasing businesses.

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<sup>15</sup> FLA. CONST. art. VII, s. 18(d).

<sup>16</sup> An insignificant fiscal impact is the amount not greater than the average statewide population for the applicable fiscal year times \$0.10. See Florida Senate Committee on Community Affairs, *Interim Report 2012-115: Insignificant Impact*, (Sept. 2011), available at <http://www.flsenate.gov/PublishedContent/Session/2012/InterimReports/2012-115ca.pdf> (last visited Feb. 13, 2017).

<sup>17</sup> Based on the Demographic Estimating Conference's population adopted on November 1, 2016. The conference packet is available at <http://edr.state.fl.us/Content/conferences/population/ConferenceResults.pdf> (last visited Feb. 13, 2017).

<sup>18</sup> Office of Economic and Demographic Research, *Revenue Estimating Impact Conference Results for CS/SB 90*, (March 3, 2017), available at [http://edr.state.fl.us/Content/conferences/revenueimpact/archives/2017/\\_pdf/Impact0303.pdf](http://edr.state.fl.us/Content/conferences/revenueimpact/archives/2017/_pdf/Impact0303.pdf) (last visited March 9, 2017).



**C. Government Sector Impact:**

The bill applies to all renewable energy source devices, regardless of when they were installed, and thus, it applies to devices installed prior to the bill's effective date, January 1, 2018. Some local governments have pre-existing agreements with electric utilities that relied on the local governments receiving additional property tax revenue from the installation of renewable energy source devices; the effect of the bill on these local governments is uncertain, and depends on the provisions of any such agreement.

**VI. Technical Deficiencies:**

None.

**VII. Related Issues:**

None.

**VIII. Statutes Affected:**

This bill substantially amends section 193.624 of the Florida Statutes.

This bill creates section 196.182 of the Florida Statutes.

This bill re-enacts the following sections of the Florida Statutes: 193.155(4)(a) and 193.1554(6)(a).

**IX. Additional Information:****A. Committee Substitute – Statement of Changes:**

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

**CS by Community Affairs on February 21, 2017:**

Clarifies the definition of “renewable energy source device” by removing duplicative language and providing that the term does not include equipment involved in the distribution or transmission side of the point of interconnection where a renewable energy source device is interconnected to an electric utility's grid or transmission lines.

**B. Amendments:**

None.

By the Committee on Community Affairs; and Senator Brandes

578-01926-17

201790c1

1 A bill to be entitled  
 2 An act relating to renewable energy source devices;  
 3 amending s. 193.624, F.S.; revising the definition of  
 4 the term "renewable energy source device"; prohibiting  
 5 the consideration of just value of property  
 6 attributable to a renewable energy source device in  
 7 determining the assessed value of any real property;  
 8 deleting a provision relating to applicability as of a  
 9 specified date; creating s. 196.182, F.S.; exempting a  
 10 renewable energy source device from the tangible  
 11 personal property tax; providing for expiration;  
 12 reenacting ss. 193.155(4) (a) and 193.1554(6) (a), F.S.,  
 13 relating to homestead assessments and nonhomestead  
 14 residential property assessments, respectively, to  
 15 incorporate the amendment made to s. 193.624, F.S., in  
 16 references thereto; providing that specified  
 17 amendments made by the act expire on a certain date;  
 18 providing an effective date.

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

20 Section 1. Section 193.624, Florida Statutes, is amended to  
 21 read:

22 193.624 Assessment of renewable energy source devices  
 23 ~~residential property.~~-

24 (1) As used in this section, the term "renewable energy  
 25 source device" means any of the following equipment that  
 26 collects, transmits, stores, or uses solar energy, wind energy,  
 27 or energy derived from geothermal deposits:  
 28  
 29

Page 1 of 4

**CODING:** Words ~~stricken~~ are deletions; words underlined are additions.

578-01926-17

201790c1

30 (a) Solar energy collectors, photovoltaic modules, and  
 31 inverters.  
 32 (b) Storage tanks and other storage systems, excluding  
 33 swimming pools used as storage tanks.  
 34 (c) Rockbeds.  
 35 (d) Thermostats and other control devices.  
 36 (e) Heat exchange devices.  
 37 (f) Pumps and fans.  
 38 (g) Roof ponds.  
 39 (h) Freestanding thermal containers.  
 40 (i) Pipes, ducts, wiring, structural supports, refrigerant  
 41 handling systems, and other components ~~equipment~~ used as  
 42 integral parts of ~~to interconnect~~ such systems; however, such  
 43 equipment does not include conventional backup systems of any  
 44 type or any equipment or structure that would be required in the  
 45 absence of the renewable energy source device.  
 46 (j) Windmills and wind turbines.  
 47 (k) Wind-driven generators.  
 48 (l) Power conditioning and storage devices that store or  
 49 use solar energy, wind energy, or energy derived from geothermal  
 50 deposits to generate electricity or mechanical forms of energy.  
 51 (m) Pipes and other equipment used to transmit hot  
 52 geothermal water to a dwelling or structure from a geothermal  
 53 deposit.  
 54  
 55 The term does not include any equipment that is on the  
 56 distribution or transmission side of the point of  
 57 interconnection where a renewable energy source device is  
 58 interconnected to an electric utility's distribution grid or

Page 2 of 4

**CODING:** Words ~~stricken~~ are deletions; words underlined are additions.

578-01926-17

201790c1

59 transmission lines.

60 (2) In determining the assessed value of real property used  
61 ~~for residential purposes, an increase in~~ the just value of the  
62 property attributable to ~~the installation of~~ a renewable energy  
63 source device may not be considered.

64 ~~(3) This section applies to the installation of a renewable  
65 energy source device installed on or after January 1, 2013, to  
66 new and existing residential real property.~~

67 Section 2. Section 196.182, Florida Statutes, is created to  
68 read:

69 196.182 Exemption of renewable energy source devices.—A  
70 renewable energy source device, as defined in s. 193.624, which  
71 is considered tangible personal property is exempt from ad  
72 valorem taxation. This section expires December 31, 2037.

73 Section 3. For the purpose of incorporating the amendment  
74 made by this act to section 193.624, Florida Statutes, in a  
75 reference thereto, paragraph (a) of subsection (4) of section  
76 193.155, Florida Statutes, is reenacted to read:

77 193.155 Homestead assessments.—Homestead property shall be  
78 assessed at just value as of January 1, 1994. Property receiving  
79 the homestead exemption after January 1, 1994, shall be assessed  
80 at just value as of January 1 of the year in which the property  
81 receives the exemption unless the provisions of subsection (8)  
82 apply.

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

87 Section 4. For the purpose of incorporating the amendment

578-01926-17

201790c1

88 made by this act to section 193.624, Florida Statutes, in a  
89 reference thereto, paragraph (a) of subsection (6) of section  
90 193.1554, Florida Statutes, is reenacted to read:

91 193.1554 Assessment of nonhomestead residential property.—

92 (6) (a) Except as provided in paragraph (b) and s. 193.624,  
93 changes, additions, or improvements to nonhomestead residential  
94 property shall be assessed at just value as of the first January  
95 1 after the changes, additions, or improvements are  
96 substantially completed.

97 Section 5. The amendments made by this act to s. 193.624(2)  
98 and (3), Florida Statutes, expire December 31, 2037, and the  
99 text of those subsections shall revert to that in existence on  
100 December 31, 2017, except that any amendments to such text  
101 enacted other than by this act shall be preserved and continue  
102 to operate to the extent that such amendments are not dependent  
103 upon the portions of text which expire pursuant to this section.

104 Section 6. This act shall take effect January 1, 2018.



The Florida Senate

## Committee Agenda Request

**To:** Senator Kelli Stargel  
Appropriations Subcommittee on Finance and Tax

**Subject:** Committee Agenda Request

**Date:** March 8, 2017

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I respectfully request that **Senate Bill #90**, relating to **Renewable Energy Source Devices**, be placed on the:

- committee agenda at your earliest possible convenience.
- next committee agenda.

A handwritten signature in black ink, appearing to read "Jeff Brandes", written over a horizontal line.

Senator Jeff Brandes  
Florida Senate, District 24

THE FLORIDA SENATE

APPEARANCE RECORD

(Deliver BOTH copies of this form to the Senator or Senate Professional Staff conducting the meeting)

4/13/17  
Meeting Date

SB 90  
Bill Number (if applicable)

Topic Renewable Energy - Amendment 4 Implementation Bill

Amendment Barcode (if applicable)

Name Aliki Moncrief (a-LEE-key)

Job Title Executive Director

Address 1700 N Monroe St #11-286  
Street

Phone 850 629 4656

City

State

Zip

Email Contact@fcvoters.org

Speaking:  For  Against  Information

Waive Speaking:  In Support  Against  
(The Chair will read this information into the record.)

Representing Florida Conservation Voters

Appearing at request of Chair:  Yes  No

Lobbyist registered with Legislature:  Yes  No

While it is a Senate tradition to encourage public testimony, time may not permit all persons wishing to speak to be heard at this meeting. Those who do speak may be asked to limit their remarks so that as many persons as possible can be heard.

This form is part of the public record for this meeting.

THE FLORIDA SENATE  
**APPEARANCE RECORD**

(Deliver BOTH copies of this form to the Senator or Senate Professional Staff conducting the meeting)

April 13 2017

Meeting Date

90

Bill Number (if applicable)

Topic Renewable Energy Source Devices

Amendment Barcode (if applicable)

Name Jawet Bowman

Job Title Director of Legislative Policy & Strategies

Address 266 E 5th Avenue

Phone 850 - 257-1406

Street

Tallahassee FL 32301

Email \_\_\_\_\_

City

State

Zip

Speaking:  For  Against  Information

Waive Speaking:  In Support  Against  
(The Chair will read this information into the record.)

Representing The Nature Conservancy

Appearing at request of Chair:  Yes  No

Lobbyist registered with Legislature:  Yes  No

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THE FLORIDA SENATE

APPEARANCE RECORD

(Deliver BOTH copies of this form to the Senator or Senate Professional Staff conducting the meeting)

4/13/17

Meeting Date

90

Bill Number (if applicable)

Topic Renewable Energy Sources

Amendment Barcode (if applicable)

Name Marty Cassimi

Job Title Legislative Counsel

Address 115 S. Andrews Ave

Phone 954-

Street

Fort Lauderdale FL 33301

City

State

Zip

Email mcassimi@broward.org

Speaking: [ ] For [ ] Against [ ] Information

Waive Speaking: [x] In Support [ ] Against (The Chair will read this information into the record.)

Representing Broward County

Appearing at request of Chair: [ ] Yes [x] No

Lobbyist registered with Legislature: [x] Yes [ ] No

While it is a Senate tradition to encourage public testimony, time may not permit all persons wishing to speak to be heard at this meeting. Those who do speak may be asked to limit their remarks so that as many persons as possible can be heard.

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THE FLORIDA SENATE

APPEARANCE RECORD

(Deliver BOTH copies of this form to the Senator or Senate Professional Staff conducting the meeting)

4/13/17

Meeting Date

SB 90

Bill Number (if applicable)

Topic RENEWABLE ENERGY SOURCE DEVICES

Amendment Barcode (if applicable)

Name JENNIFER GREEN

Job Title

Address 113 E. COLLEGE AVE.

Phone 841-1726

Street

TALLAHASSEE FL 32301

Email

City

State

Zip

Speaking: [X] For [ ] Against [ ] Information

Waive Speaking: [X] In Support [ ] Against (The Chair will read this information into the record.)

Representing THE ADVANCED ENERGY ECONOMY

Appearing at request of Chair: [ ] Yes [X] No

Lobbyist registered with Legislature: [X] Yes [ ] No

While it is a Senate tradition to encourage public testimony, time may not permit all persons wishing to speak to be heard at this meeting. Those who do speak may be asked to limit their remarks so that as many persons as possible can be heard.

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S-001 (10/14/14)



THE FLORIDA SENATE  
**APPEARANCE RECORD**

(Deliver BOTH copies of this form to the Senator or Senate Professional Staff conducting the meeting)

4-13-2017

Meeting Date

SB 90

Bill Number (if applicable)

Topic Solar Amendment 4 implementation Amendment Barcode (if applicable)

Name Susan Clickman

Job Title Florida Director

Address PO Box 310

Phone 727-742-9003

Indian Rocks Beach FL 33785

City State Zip

Email susan@clean

energy.org

Speaking:  For  Against  Information

Waive Speaking:  In Support  Against  
(The Chair will read this information into the record.)

Representing Southern Alliance for Clean Energy

Appearing at request of Chair:  Yes  No

Lobbyist registered with Legislature:  Yes  No

While it is a Senate tradition to encourage public testimony, time may not permit all persons wishing to speak to be heard at this meeting. Those who do speak may be asked to limit their remarks so that as many persons as possible can be heard.

This form is part of the public record for this meeting.

THE FLORIDA SENATE  
**APPEARANCE RECORD**

(Deliver BOTH copies of this form to the Senator or Senate Professional Staff conducting the meeting)

4-13-17

Meeting Date

SB 90

Bill Number (if applicable)

Topic Solar

Amendment Barcode (if applicable)

Name Brian Lee

Job Title Director of Development

Address 1203 Buckingham Dr

Phone 850.716-7309

Street

Tallahassee

FL

32308

City

State

Zip

Phone

Email

brian@rethinkenergy  
florida.org

Speaking:  For  Against  Information

Waive Speaking:  In Support  Against  
(The Chair will read this information into the record.)

Representing Rethink Energy Action Fund

Appearing at request of Chair:  Yes  No

Lobbyist registered with Legislature:  Yes  No

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THE FLORIDA SENATE  
**APPEARANCE RECORD**

(Deliver BOTH copies of this form to the Senator or Senate Professional Staff conducting the meeting)

4-13

Meeting Date

SB90

Bill Number (if applicable)

Topic Solar

Amendment Barcode (if applicable)

Name Charles Hinson

Job Title UP

Address 2520 Chamberlain Dr

Phone \_\_\_\_\_

Street

Tall FL

Email \_\_\_\_\_

City

State

Zip

Speaking:  For  Against  Information

Waive Speaking:  In Support  Against  
(The Chair will read this information into the record.)

Representing TECO Energy

Appearing at request of Chair:  Yes  No

Lobbyist registered with Legislature:  Yes  No

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S-001 (10/14/14)

THE FLORIDA SENATE  
**APPEARANCE RECORD**

(Deliver BOTH copies of this form to the Senator or Senate Professional Staff conducting the meeting)

4-13-17  
Meeting Date

90  
Bill Number (if applicable)

Topic \_\_\_\_\_

Amendment Barcode (if applicable)

Name Richard Pinsky

Job Title \_\_\_\_\_

Address 106 E college Ave #1200

Phone \_\_\_\_\_

Street

Tallahassee

City

FL

State

Zip

Email \_\_\_\_\_

Speaking:  For  Against  Information

Waive Speaking:  In Support  Against  
(The Chair will read this information into the record.)

Representing FL. Solar Energy Industry Association

Appearing at request of Chair:  Yes  No

Lobbyist registered with Legislature:  Yes  No

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THE FLORIDA SENATE  
**APPEARANCE RECORD**

(Deliver BOTH copies of this form to the Senator or Senate Professional Staff conducting the meeting)

4-13-17  
Meeting Date

90  
Bill Number (if applicable)

Topic \_\_\_\_\_

Amendment Barcode (if applicable)

Name DAVID CURLEN

Job Title \_\_\_\_\_

Address 1674 Univ. Pkwy #296  
Street

Phone 941-323-2494

SARASOTA FL 34243  
City State Zip

Email curlen@sierraclub.org

Speaking:  For  Against  Information

Waive Speaking:  In Support  Against  
(The Chair will read this information into the record.)

Representing SIERRA CLUB FLORIDA

Appearing at request of Chair:  Yes  No

Lobbyist registered with Legislature:  Yes  No

While it is a Senate tradition to encourage public testimony, time may not permit all persons wishing to speak to be heard at this meeting. Those who do speak may be asked to limit their remarks so that as many persons as possible can be heard.

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THE FLORIDA SENATE  
**APPEARANCE RECORD**

(Deliver BOTH copies of this form to the Senator or Senate Professional Staff conducting the meeting)

9/12/17  
Meeting Date

90  
Bill Number (if applicable)

Topic Renewable ENERGY

Amendment Barcode (if applicable)

Name TRA STRAZEK

Job Title Capital Alliance Group

Address 100 E College Ave  
Street

Phone 850 224 1660

Tallahassee FL 32301  
City State Zip

Email strazek@capitalalliance.com

Speaking:  For  Against  Information

Waive Speaking:  In Support  Against  
(The Chair will read this information into the record.)

Representing ENERGY FREEDOM COALITION OF AMERICA

Appearing at request of Chair:  Yes  No

Lobbyist registered with Legislature:  Yes  No

While it is a Senate tradition to encourage public testimony, time may not permit all persons wishing to speak to be heard at this meeting. Those who do speak may be asked to limit their remarks so that as many persons as possible can be heard.

This form is part of the public record for this meeting.

THE FLORIDA SENATE

APPEARANCE RECORD

(Deliver BOTH copies of this form to the Senator or Senate Professional Staff conducting the meeting)

4/13  
Meeting Date

SB 90  
Bill Number (if applicable)

Topic Solar Tax Abatement

NA  
Amendment Barcode (if applicable)

Name Greg Black

Job Title Attorney

Address 119 S. Monroe St, Ste 200

Phone 205 9000

TLH FL 32301  
City State Zip

Email greg.black@MADfirm.com

Speaking:  For  Against  Information

Waive Speaking:  In Support  Against  
(The Chair will read this information into the record.)

Representing Vote Solar / SEIA

Appearing at request of Chair:  Yes  No

Lobbyist registered with Legislature:  Yes  No

While it is a Senate tradition to encourage public testimony, time may not permit all persons wishing to speak to be heard at this meeting. Those who do speak may be asked to limit their remarks so that as many persons as possible can be heard.

This form is part of the public record for this meeting.

**The Florida Senate**  
**BILL ANALYSIS AND FISCAL IMPACT STATEMENT**

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

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Prepared By: The Professional Staff of the Appropriations Subcommittee on Finance and Tax

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BILL: PCS/CS/SB 226 (212144)

INTRODUCER: Appropriations Subcommittee on Finance and Tax; Judiciary Committee; and Senator Artiles

SUBJECT: Property Taxes

DATE: April 14, 2017

REVISED: \_\_\_\_\_

	ANALYST	STAFF DIRECTOR	REFERENCE	ACTION
1.	<u>Brown</u>	<u>Cibula</u>	<u>JU</u>	<u>Fav/CS</u>
2.	<u>Babin</u>	<u>Diez-Arguelles</u>	<u>AFT</u>	<u>Recommend: Fav/CS</u>
3.	_____	_____	<u>AP</u>	_____

**Please see Section IX. for Additional Information:**

COMMITTEE SUBSTITUTE - Substantial Changes

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**I. Summary:**

PCS/CS/SB 226 makes several changes related to property taxes. The bill:

- Requires that property taxes be delinquent before the taxes can be paid as a condition of establishing title to real property by adverse possession;
- Requires property appraisers to waive penalties and interest related to certain improperly claimed exemptions under certain circumstances;
- Authorizes a petitioner to file a petition to the Value Adjustment Board (VAB) up to 60 days late if the petitioner shows extenuating circumstances for not being able to file timely;
- Provides that “good cause” for rescheduling a VAB hearing does not include being scheduled for hearings in different jurisdictions at the same time, unless the hearings involve the same petitioner or unless the petitioner and property appraiser agree to reschedule the hearing;
- Authorizes the clerk of the value adjustment board to request that a property appraiser and the individual, agent, or legal entity that signed the petition to identify up to 15 days per tax roll year that they are unavailable to participate in VAB hearings;
- Provides that an appraisal performed by a person who serves as a special magistrate for the VAB may not be used in a VAB hearing in the same year that the person serves as a special magistrate;
- Exempts from property tax certain municipal property constructed with specified financing; and
- Limits information included in annual Notice of Proposed Property Taxes to statements explaining items on the notice and other relevant information for property owners.



The Revenue Estimating Conference estimates that the bill will reduce local governments' property taxes by \$12.1 million in Fiscal Year 2017-2018, with a recurring reduction of \$17 million.

The bill takes effect July 1, 2017.

**This bill may be a mandate requiring a two-thirds vote of the membership of the Senate. See Section IV. A. of the analysis.**

## II. Present Situation:

### Overview of Property Taxes

#### *The Assessment Process*

The ad valorem tax or "property tax" is an annual tax levied by counties, cities, school districts, and some special districts. The tax is based on the taxable value of property as of January 1 of each year.<sup>1</sup> The property appraiser annually determines the "just value"<sup>2</sup> of property within the taxing authority and then applies applicable exclusions, assessment limitations, and exemptions to determine the property's "taxable value."<sup>3</sup>

Each property appraiser annually submits the county's tax roll to the Department of Revenue (DOR) by July 1.<sup>4</sup> In August, the property appraiser sends a Notice of Proposed Property Taxes<sup>5</sup> to each taxpayer providing specific tax information about his or her parcel.<sup>6</sup> Taxpayers who disagree with the property appraiser's assessment or the denial of an exemption or property classification may:

- Request an informal meeting with the property appraiser;<sup>7</sup>
- Appeal the assessment by filing a petition with the county value adjustment board (VAB);<sup>8</sup> or
- Challenge the assessment in circuit court.<sup>9</sup>

Tax collectors mail tax bills in November of each year based on the previous January 1 valuation. Property taxes are delinquent if not paid before April 1 of the following year.<sup>10</sup>

<sup>1</sup> Both real and tangible personal property are subject to the tax. Section 192.001(12), F.S., defines "real property" as land, buildings, fixtures, and all other improvements to land. Section 192.001(11)(d), F.S., defines "tangible personal property" as all goods, chattels, and other articles of value capable of manual possession and whose chief value is intrinsic to the article itself.

<sup>2</sup> Property must be valued at "just value" for purposes of property taxation, unless the state constitution provides otherwise. FLA. CONST. art. VII, s. 4. Just value has been interpreted by the courts to mean the fair market value that a willing buyer would pay a willing seller for the property in an arm's-length transaction *See Walter v. Shuler*, 176 So. 2d 81 (Fla. 1965); *Deltona Corp. v. Bailey*, 336 So. 2d 1163 (Fla. 1976); *Southern Bell Tel. & Tel. Co. v. Dade County*, 275 So. 2d 4 (Fla. 1973).

<sup>3</sup> *See* s. 192.001(2) and (16), F.S.

<sup>4</sup> Section 193.1142(1), F.S.

<sup>5</sup> This notice is often referred to as the Truth in Millage (TRIM) notice.

<sup>6</sup> Section 194.011(1), F.S. The timing of the Notice of Proposed Property Taxes varies depending on certain actions by the property appraiser and the taxing authorities. Generally, the notice is mailed in the latter half of August. *See generally* s. 200.065, F.S.

<sup>7</sup> Section 194.011(2), F.S.

<sup>8</sup> Section 194.011(3)(d), F.S.

<sup>9</sup> Section 194.171, F.S.

<sup>10</sup> Section 197.333, F.S.

### ***The Value Adjustment Board Process***

Each county has a VAB, comprised of two members of the governing body of the county, one member of the school board, and two citizen members appointed by the governing body of the county.<sup>11</sup> The county clerk acts as the clerk of the VAB.<sup>12</sup> A property owner may initiate a challenge by filing a petition with the clerk of the VAB within 25 days after the mailing of the Notice of Proposed Property Taxes.<sup>13</sup>

The clerk of the VAB will schedule the petition for a hearing, during which a special magistrate will hear testimony and make a recommendation to the VAB on how the petition should be resolved.<sup>14</sup> The VAB renders a written decision within 20 calendar days after the last day the VAB is in session.<sup>15</sup> The decision of the VAB must contain findings of fact and conclusions of law and must include reasons for upholding or overturning the determination of the property appraiser.<sup>16</sup> The clerk of the VAB, upon issuance of a decision, must notify each taxpayer and the property appraiser of the decision of the VAB.

Additional information regarding the present situation for each issue is included in the discussion of the Effect of Proposed Changes below.

## **III. Effect of Proposed Changes:**

### **Section 1 - Adverse Possession Based on Payment of Taxes**

***Present situation:*** Adverse possession of property requires a hostile, actual, and visible appropriation of property for a specified number of years, determined in statute.<sup>17</sup> In Florida, an intended adverse possessor must continuously occupy the land for a period of 7 years.<sup>18</sup> Adverse possession may be with or without color of title. Adverse possession without color of title occurs when a person otherwise meets the requirements of adverse possession but does so without the benefit of a written instrument, judgment, or decree.<sup>19</sup>

In Florida, adverse possession without color of title requires that the adverse possessor pay all outstanding taxes and matured installments of special improvement liens levied by the government within a year after entering possession,<sup>20</sup> and file with the property appraiser a return that identifies the property and describes the adverse possession.<sup>21</sup> Upon receipt of an adverse possession return, the property appraiser is required to notify the owner of record and to add a notation to the property tax roll indicating that an adverse possession claim has been made.<sup>22</sup>

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<sup>11</sup> Section 194.015, F.S.

<sup>12</sup> *Id.*

<sup>13</sup> Section 194.011(3)(d), F.S.

<sup>14</sup> Section 194.035, F.S.

<sup>15</sup> Section 194.034(2), F.S.

<sup>16</sup> *Id.*

<sup>17</sup> BALLENTINE'S LAW DICTIONARY (3d ed. 2010).

<sup>18</sup> Sections 95.16(1) and 95.18(1), F.S.

<sup>19</sup> Section 95.18(1), F.S.

<sup>20</sup> Section 95.18(1)(a), F.S.

<sup>21</sup> Section 95.18(1)(b), F.S.

<sup>22</sup> Section 95.18(4), F.S.

Property taxes are payable at the end of November, but they are not delinquent until April 1 of the following year.<sup>23</sup> If an adverse possessor has made payment of the applicable taxes after November, but before April 1, he or she may have paid the taxes before the owner of record made payment. The notice from the property appraiser to the owner of record must inform the owner of record that any tax payment by the owner of record before April 1 takes priority.

If the owner of record pays the taxes to the tax collector before April 1, the property appraiser is required to remove the adverse possession return from the property appraiser's records and remove from the property tax roll the notation that an adverse possession claim has been made.<sup>24</sup>

**Proposed change:** The bill requires that taxes be delinquent before they can be paid as part of an adverse possession claim.

### **Sections 2, 3, 7, and 8 – Waiver of Penalty and Interest**

**Present situation:** Florida provides several property tax exemptions and limitations that reduce or eliminate property taxes on certain property. The majority of exemptions and limitations apply to homestead property. For the property to qualify as homestead property, the owner must use the property as his or her permanent residence.<sup>25</sup>

Many exemptions contain penalty and interest provisions that apply when the exemption is improperly claimed. Generally, these penalty and interest provisions provide that if the property appraiser determines that for any year within the previous 10 years, the person was not entitled to a claimed exemption, the property appraiser must serve on the owner a notice of intent to file a notice of tax lien against the property. The tax lien is equal to the taxes improperly avoided for the prior 10 years, plus a penalty equal to 50 percent of the unpaid taxes, and interest at the rate of 15 percent per year. The owner has 30 days to make payment before the lien is filed.

The penalty and interest provisions are expressly stated in several exemptions and apply to other exemptions when the county waives the general requirement that property owners apply for exemptions annually. The bill amends the penalty and interest provisions for:

- The general homestead exemption, which exempts up to \$50,000 of the assessed value of homesteads from property tax.<sup>26</sup>
- The homestead reduction for living quarters for parents or grandparents, which authorizes counties to reduce the assessed value of homesteads by the value attributed to construction or reconstruction of the property for the purpose of providing living quarters for parents or grandparents.<sup>27</sup>
- The additional homestead exemption for persons 65 years of age and older, which authorizes counties and municipalities to offer up to an additional \$50,000 exemption for homestead property owners age 65 or older with a household income of no more than \$20,000.<sup>28</sup>

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<sup>23</sup> Section 197.333, F.S.

<sup>24</sup> Section 95.18(7)(d), F.S.

<sup>25</sup> FLA. CONST. art. VII, s. 6(a).

<sup>26</sup> See s. 193.155(10), F.S.

<sup>27</sup> Section 193.703(7), F.S.

<sup>28</sup> Section 196.075(9), F.S. The \$20,000 household income limitation is adjusted annually. For 2017, the limit is \$28,841.

- Any exemption for which the county has waived the annual application requirement.<sup>29</sup>

**Proposed change:** For the exemptions discussed above, the bill requires a property appraiser to waive unpaid penalties and interest if the property appraiser determines that:

- The person qualified for the exemption at the time the application was filed; and
- Other than the improperly received tax savings, the person did not receive any additional financial benefit, such as rental payments or other income.

However, the property appraiser may not waive penalty or interest if the person claimed a similar ad valorem tax exemption or a tax credit on another property located in this state or in another state where permanent residency is required as a basis for granting the ad valorem tax exemption or credit.

#### **Section 4 – Joint VAB Petitions, Late-Filed Petitions**

**Present situation:** A petitioner must file his or her petition to the VAB on or before the 25th day after the property appraiser mails the Notice of Proposed Property Taxes (TRIM).<sup>30</sup> However, the VAB is not barred from considering a VAB petition that is filed after the statutory deadline.<sup>31</sup> This treatment has resulted in the VAB hearing petitions long after – sometimes months after – the initial filing deadline has passed.

**Proposed change:** The bill provides that a late-filed petition to the VAB is authorized if the petitioner shows extenuating circumstances demonstrating that the petitioner was unable to file in a timely manner, but the petition must be filed within 60 days after the deadline. However, the VAB is not required to delay its proceedings for the 60-day timeframe and no late petition is authorized after the VAB has concluded its review of petitions received for the tax roll year.

#### **Section 5 – Rescheduling Value Adjustment Board Hearings**

**Present situation:** Petitioners and property appraisers are authorized to reschedule a hearing before a VAB a single time for good cause.<sup>32</sup> “Good cause” is defined to mean circumstances beyond the control of the person seeking to reschedule the hearing which would reasonably prevent adequate representation at the hearing.

**Proposed change:** The bill provides that, for counties in which the number of VAB petitions exceeds 5,000 per year,<sup>33</sup> “good cause” does not include being scheduled for value adjustment board hearings in different jurisdictions at the same time or date, unless the hearings involve the same petitioner or unless the property appraiser and the petitioner agree to reschedule the hearing.

<sup>29</sup> Section 196.011(9), F.S.

<sup>30</sup> Section 194.011(3)(d), F.S.

<sup>31</sup> See Rule 12D-9.015(11), Fla. Admin. Code.

<sup>32</sup> Section 194.032(2)(a), F.S.

<sup>33</sup> Relatively few counties receive 5,000 VAB petitions or more per year. In 2014, only Broward and Miami-Dade Counties received 5,000 or more VAB petitions. See Department of Revenue, VAB Summary Table, available at <http://floridarevenue.com/dor/property/resources/data.html> (select the link for “VAB Summary”) (last visited April 13, 2017).

Additionally, before the commencement of hearings for the tax roll year, the bill allows the clerk of the value adjustment board to request that the individual, agent, or legal entity that signed the petition, and the property appraiser, identify up to 15 business days per tax roll year that they are unavailable for hearings.

### **Section 6 – Use of Appraisals by Special Magistrates**

**Present situation:** In counties having a population of more than 75,000, the VAB must appoint special magistrates to take testimony and make recommendations to the VAB.<sup>34</sup> Some of the special magistrates are themselves appraisers and perform appraisal work as part of their private practice, which may create an appearance of impropriety in certain cases.

**Proposed change:** The bill prohibits the use of an appraisal by a VAB when it was prepared by someone who served as a special magistrate for the VAB in the same year.

### **Section 9 – Exemption for Certain Property Owned by Municipalities**

**Present situation:** The Legislature has authorized counties to impose a local option tourist development tax on the rental of living quarters or accommodations in hotels and other facilities.<sup>35</sup> The base tax rate is 1 or 2 percent, as set by the county.<sup>36</sup> However, additional percentages can be added in certain circumstances.

Section 125.0104(3)(l), F.S., authorizes a county to levy an additional 1 percent tax to pay debt service on bonds used to finance the construction of certain professional sports franchise facilities or convention centers, to operate and maintain convention centers, or to promote tourism in Florida, the nation, and internationally.

Generally, most government-owned property is either immune or exempt from taxation. Property owned by the federal government, the State of Florida, or a Florida county is immune from taxation.<sup>37</sup>

Pertinent to this bill, the Florida Constitution provides that “[a]ll property owned by a municipality and used exclusively by it for municipal or public purposes shall be exempt from taxation.”<sup>38</sup>

Leasehold interests in property owned by a government are also exempt when the lessee performs a governmental, municipal, or public purpose.<sup>39</sup> Florida statutes provide a broad definition of government, municipal or public purpose.<sup>40</sup> For leased government property, government, municipal, or public purpose is deemed to be performed when the lessee performs any function or service for which public funds could be expended.<sup>41</sup> In addition, specific uses or

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<sup>34</sup> Section 194.035(1), F.S.

<sup>35</sup> See s. 125.0104, F.S.

<sup>36</sup> Section 125.0104(3)(c), F.S.

<sup>37</sup> For federal property, see *McCulloch v. Maryland*, 17 U.S. 316 (1819); for state property, see *Canaveral Port Auth. v. Dep’t of Revenue*, 690 So. 2d 1226 (Fla. 1996).

<sup>38</sup> FLA. CONST. art. VII, s. 3(a).

<sup>39</sup> Section 196.199(2)(a), F.S.

<sup>40</sup> Section 196.012(6), F.S.

<sup>41</sup> *Id.*

activities are designated as serving a governmental, municipal, or public purpose or function when access to the property is open to the public with or without a charge for admission.<sup>42</sup>

In examining cases involving a tax exemption for private leasehold interests, Florida courts have applied a “governmental-governmental” standard when determining whether an exemption comports with the constitution.<sup>43</sup> When the property is used to provide a governmental purpose, it is considered governmental-governmental and is exempt.<sup>44</sup> However, when the property is used by a lessee for a for-profit use, it is considered governmental-proprietary even when the use involved would qualify as a governmental purpose if conducted by the government. In such governmental-proprietary situations, the constitution does not permit such property to be exempt.<sup>45</sup>

**Proposed change:** The bill exempts all property of municipalities from ad valorem taxes if used for a facility constructed with financing obtained in part by pledging proceeds from a tax authorized under s. 125.0104(3)(1), F.S., if the municipality is otherwise liable for payment of the taxes pursuant to a lease agreement entered into before April 5, 2001. The provision does not apply to property for which an operator of the facility or a tenant under the lease agreement is otherwise liable for payment of such ad valorem taxes.

### **Section 10 – Truth in Millage (TRIM) Notice**

**Present situation:** Each property appraiser submits the county’s tax roll to the Department of Revenue for review by July 1 of each year for assessments as of the prior January 1.<sup>46</sup> In August, the property appraiser sends a Notice of Proposed Property Taxes, otherwise known as the Truth in Millage (TRIM) notice, to all taxpayers, providing specific tax information about their parcels.<sup>47</sup>

**Proposed change:** The bill specifies that the property appraiser may only include in the mailing of the TRIM notice additional statements that explain items on the notice and any other relevant information for property owners.

### **Section 11 – Severability**

The bill provides that the provisions of the act are severable and that if any provision of the act is held invalid, the invalidity does not affect other provisions or applications of the act that can be given effect without the invalid provision or application.

### **Section 12 – Effective Date**

The bill takes effect July 1, 2017.

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<sup>42</sup> *Id.*

<sup>43</sup> *Sebring Airport Authority v. McIntyre*, 783 So. 2d 238 (Fla. 2001).

<sup>44</sup> *Sebring Airport Authority v. McIntyre*, 783 So. 2d at 247.

<sup>45</sup> *Sebring Airport Authority v. McIntyre*, 783 So. 2d at 248.

<sup>46</sup> Section 193.1142(1), F.S.

<sup>47</sup> Section 200.069, F.S.

#### IV. Constitutional Issues:

##### A. Municipality/County Mandates Restrictions:

Subsection (b) of section 18, Article VII of the Florida Constitution, provides that except upon the approval of each house of the Legislature by a two-thirds vote of the membership, the Legislature may not enact, amend, or repeal any general law if the anticipated effect of doing so would be to reduce the authority that municipalities or counties have to raise revenue in the aggregate, as such authority existed on February 1, 1989. However, the mandate requirements do not apply to laws having an insignificant impact, which for Fiscal Year 2016-2017 was \$2 million or less.<sup>48,49,50</sup>

The mandates provision of section 18, Article VII of the Florida Constitution, may apply because this bill reduces local government authority to raise revenue by reducing ad valorem tax bases compared to the tax bases that would exist under current law, and the exemption for laws having an insignificant impact may not apply. If the bill does qualify as a mandate, final passage must be approved by two-thirds of the membership of each chamber of the Legislature.

##### B. Public Records/Open Meetings Issues:

None.

##### C. Trust Funds Restrictions:

None.

##### D. Other Constitutional Issues:

The provision in the bill granting a property tax exemption for municipal property will apply to a variety of leased government property. The application of relevant law in some of these situations will likely be found to be within the Legislature's authority, while others may be found by the courts to exceed the Legislature's authority under the State Constitution (*See* discussion of section 9 – Exemption for Certain Property Owned by Municipalities, pages 8-9).

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<sup>48</sup> FLA. CONST. art. VII, s. 18(d).

<sup>49</sup> An insignificant fiscal impact is the amount not greater than the average statewide population for the applicable fiscal year times \$0.10. *See* Florida Senate Committee on Community Affairs, *Interim Report 2012-115: Insignificant Impact*, (September 2011), available at <http://www.flsenate.gov/PublishedContent/Session/2012/InterimReports/2012-115ca.pdf> (last visited April 7, 2017).

<sup>50</sup> Based on the Demographic Estimating Conference's population adopted on November 1, 2016. The conference packet is available at <http://edr.state.fl.us/Content/conferences/population/ConferenceResults.pdf> (last visited April 7, 2017).

**V. Fiscal Impact Statement:****A. Tax/Fee Issues:**

The Revenue Estimating Conference estimates that the bill will reduce local governments' property taxes by \$12.1 million in Fiscal Year 2017-2018, with a recurring reduction of \$17 million.

**B. Private Sector Impact:**

If the property appraiser waives penalties and interest, a property owner who should not have received the benefit of a property tax exemption or limitation will benefit from a waiver.

**C. Government Sector Impact:**

None.

**VI. Technical Deficiencies:**

None.

**VII. Related Issues:**

None.

**VIII. Statutes Affected:**

This bill substantially amends the following sections of the Florida Statutes: 95.18, 193.155, 193.703, 194.011, 194.032, 194.035, 196.011, 196.075, and 200.069.

**IX. Additional Information:****A. Committee Substitute – Statement of Substantial Changes:**

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

**Recommended CS/CS by Appropriations Subcommittee on Finance and Tax on April 13, 2017:**

The committee substitute:

- Removes provisions expanding the definition of “educational institution” for purposes of the property tax;
- Removes provisions allowing the property appraiser to grant the \$25,000 exemption in the first year that tangible personal property was not included on a return;
- Removes provisions creating a rebuttable presumption of charitable purpose for entities that are 501(c)(3) charitable entities;
- Removes provisions that increased from \$500 to \$5,000 the exemption for widows, widowers, blind, and disabled persons.
- Inserts provisions granting a property tax exemption for certain municipal property.



**CS by Judiciary on March 22, 2017:**

This CS:

- Creates a rebuttable presumption, rebuttable upon a showing of clear and convincing evidence by the property appraiser, that an organization meets a charitable purpose if the entity qualifies as a s. 501(c)(3) organization under the Internal Revenue Code;
- Adds to the list of educational institutions qualifying for a property exemption a nonprofit technical school awarding industry-issued certifications;
- Broadens the tax exemption on property owned by educational institutions from property used exclusively, to property used predominantly for educational purposes, and provides for the exemption to apply in proportion to the exempt use of the property;
- Increases from \$500 to \$5,000 the additional homestead exemption afforded to widows, widowers, blind persons or totally and permanently disabled persons;
- Requires, rather than authorizes a property appraiser to waive unpaid penalties and interest upon a showing of good cause and after determining that the person did not intend to illegally avoid tax payments and that no benefit accrued to the property owner; and
- Removes provisions from the bill addressing the judicial review of property tax decisions made by a Value Adjustment Board, and circumstances in which a condominium association, cooperative association, or a homeowners' association may file a single joint petition on behalf of its members.

**B. Amendments:**

None.



871512

LEGISLATIVE ACTION

Senate	.	House
Comm: RCS	.	
04/13/2017	.	
	.	
	.	
	.	

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Appropriations Subcommittee on Finance and Tax (Articles)  
recommended the following:

**Senate Amendment (with title amendment)**

Delete everything after the enacting clause  
and insert:

Section 1. Subsection (1) of section 95.18, Florida  
Statutes, is amended to read:

95.18 Real property actions; adverse possession without  
color of title.—

(1) When a ~~the~~ possessor has been in actual continued  
possession of real property for 7 years under a claim of title



871512

11 exclusive of any other right, but not founded on a written  
12 instrument, judgment, or decree, or when those under whom the  
13 possessor claims meet these criteria, the property actually  
14 possessed is held adversely if the person claiming adverse  
15 possession:

16 (a) Paid, subject to s. 197.3335, all delinquent  
17 ~~outstanding~~ taxes and matured installments of special  
18 improvement liens levied against the property by the state,  
19 county, and municipality within 1 year after entering into  
20 possession;

21 (b) Made a return, as required under subsection (3), of the  
22 property by proper legal description to the property appraiser  
23 of the county where it is located within 30 days after complying  
24 with paragraph (a); and

25 (c) Has subsequently paid, subject to s. 197.3335, all  
26 taxes and matured installments of special improvement liens  
27 levied against the property by the state, county, and  
28 municipality for all remaining years necessary to establish a  
29 claim of adverse possession.

30 Section 2. Subsection (10) of section 193.155, Florida  
31 Statutes, is amended to read:

32 193.155 Homestead assessments.—Homestead property shall be  
33 assessed at just value as of January 1, 1994. Property receiving  
34 the homestead exemption after January 1, 1994, shall be assessed  
35 at just value as of January 1 of the year in which the property  
36 receives the exemption unless the provisions of subsection (8)  
37 apply.

38 (10) (a) If the property appraiser determines that for any  
39 year or years within the prior 10 years a person who was not



40 entitled to the homestead property assessment limitation granted  
41 under this section was granted the homestead property assessment  
42 limitation, the property appraiser making such determination  
43 shall serve upon the owner a notice of intent to record in the  
44 public records of the county a notice of tax lien against any  
45 property owned by that person in the county, and such property  
46 must be identified in the notice of tax lien. Such property that  
47 is situated in this state is subject to the unpaid taxes, plus a  
48 penalty of 50 percent of the unpaid taxes for each year and 15  
49 percent interest per annum. However, when a person entitled to  
50 exemption pursuant to s. 196.031 inadvertently receives the  
51 limitation pursuant to this section following a change of  
52 ownership, the assessment of such property must be corrected as  
53 provided in paragraph (9) (a), and the person need not pay the  
54 unpaid taxes, penalties, or interest. The property appraiser  
55 shall waive penalties and interest if the property appraiser  
56 determines that the person qualified for the property assessment  
57 limitation at the time the application was filed and, other than  
58 the improperly received tax savings, the person did not receive  
59 an additional financial benefit, such as a rental payment or  
60 other income. The property appraiser may not waive penalty or  
61 interest if the person claimed an ad valorem tax exemption or a  
62 tax credit on another property in this state or in another state  
63 where permanent residency is required as a basis for granting  
64 the ad valorem tax exemption or credit.

65 (b) If the property appraiser improperly grants the  
66 property assessment limitation as a result of a clerical mistake  
67 or an omission, the person or entity improperly receiving the  
68 property assessment limitation may not be assessed a penalty or



871512

69 interest.

70 (c) Before a lien may be filed, the person or entity so  
71 notified must be given 30 days to pay the taxes and any  
72 applicable penalties and interest. ~~If the property appraiser~~  
73 ~~improperly grants the property assessment limitation as a result~~  
74 ~~of a clerical mistake or an omission, the person or entity~~  
75 ~~improperly receiving the property assessment limitation may not~~  
76 ~~be assessed a penalty or interest.~~

77 Section 3. Subsection (7) of section 193.703, Florida  
78 Statutes, is amended to read:

79 193.703 Reduction in assessment for living quarters of  
80 parents or grandparents.—

81 (7) (a) If the property appraiser determines that for any  
82 year within the previous 10 years a property owner who was not  
83 entitled to a reduction in assessed value under this section was  
84 granted such reduction, the property appraiser shall serve on  
85 the owner a notice of intent to record in the public records of  
86 the county a notice of tax lien against any property owned by  
87 that person in the county, and that property must be identified  
88 in the notice of tax lien. Any property that is owned by that  
89 person and is situated in this state is subject to the taxes  
90 exempted by the improper reduction, plus a penalty of 50 percent  
91 of the unpaid taxes for each year and interest at a rate of 15  
92 percent per annum. The property appraiser shall waive penalties  
93 and interest if the property appraiser determines that the  
94 person qualified for the reduction at the time the application  
95 was filed and, other than the improperly received tax savings,  
96 the person did not receive an additional financial benefit, such  
97 as a rental payment or other income. The property appraiser may



871512

98 not waive penalty or interest if the person claimed an ad  
99 valorem tax exemption or a tax credit on another property  
100 located in this state or in another state where permanent  
101 residency is required as a basis for granting the ad valorem tax  
102 exemption or credit.

103 (b) However, if a reduction is improperly granted due to a  
104 clerical mistake or an omission by the property appraiser, the  
105 person who improperly received the reduction may not be assessed  
106 a penalty or interest.

107 (c) Before such lien may be filed, the owner must be given  
108 30 days within which to pay the taxes, penalties, and interest.  
109 Such lien is subject to s. 196.161(3).

110 Section 4. Paragraph (d) of subsection (3) of section  
111 194.011, Florida Statutes, is amended to read:

112 194.011 Assessment notice; objections to assessments.—

113 (3) A petition to the value adjustment board must be in  
114 substantially the form prescribed by the department.  
115 Notwithstanding s. 195.022, a county officer may not refuse to  
116 accept a form provided by the department for this purpose if the  
117 taxpayer chooses to use it. A petition to the value adjustment  
118 board must be signed by the taxpayer or be accompanied at the  
119 time of filing by the taxpayer's written authorization or power  
120 of attorney, unless the person filing the petition is listed in  
121 s. 194.034(1) (a). A person listed in s. 194.034(1) (a) may file a  
122 petition with a value adjustment board without the taxpayer's  
123 signature or written authorization by certifying under penalty  
124 of perjury that he or she has authorization to file the petition  
125 on behalf of the taxpayer. If a taxpayer notifies the value  
126 adjustment board that a petition has been filed for the



871512

127 taxpayer's property without his or her consent, the value  
128 adjustment board may require the person filing the petition to  
129 provide written authorization from the taxpayer authorizing the  
130 person to proceed with the appeal before a hearing is held. If  
131 the value adjustment board finds that a person listed in s.  
132 194.034(1) (a) willfully and knowingly filed a petition that was  
133 not authorized by the taxpayer, the value adjustment board shall  
134 require such person to provide the taxpayer's written  
135 authorization for representation to the value adjustment board  
136 clerk before any petition filed by that person is heard, for 1  
137 year after imposition of such requirement by the value  
138 adjustment board. A power of attorney or written authorization  
139 is valid for 1 assessment year, and a new power of attorney or  
140 written authorization by the taxpayer is required for each  
141 subsequent assessment year. A petition shall also describe the  
142 property by parcel number and shall be filed as follows:

143 (d) The petition may be filed, as to valuation issues, at  
144 any time during the taxable year on or before the 25th day  
145 following the mailing of the notice by the property appraiser as  
146 provided in subsection (1). With respect to an issue involving  
147 the denial of an exemption, an agricultural or high-water  
148 recharge classification application, an application for  
149 classification as historic property used for commercial or  
150 certain nonprofit purposes, or a deferral, the petition must be  
151 filed at any time during the taxable year on or before the 30th  
152 day following the mailing of the notice by the property  
153 appraiser under s. 193.461, s. 193.503, s. 193.625, s. 196.173,  
154 or s. 196.193 or notice by the tax collector under s. 197.2425.  
155 If the petitioner identifies extenuating circumstances



871512

156 demonstrating to the value adjustment board that the petitioner  
157 was unable to file a petition in a timely manner, the petitioner  
158 may file a petition within 60 days after the deadline. However,  
159 the value adjustment board is not required to delay proceedings  
160 for the 60-day timeframe and no late petition is authorized  
161 after the value adjustment board has concluded its review of  
162 petitions.

163 Section 5. Paragraph (a) of subsection (2) of section  
164 194.032, Florida Statutes, is amended to read:

165 194.032 Hearing purposes; timetable.—

166 (2) (a) 1. The clerk of the governing body of the county  
167 shall prepare a schedule of appearances before the board based  
168 on petitions timely filed with him or her. The clerk shall  
169 notify each petitioner of the scheduled time of his or her  
170 appearance at least 25 calendar days before the day of the  
171 scheduled appearance. The notice must indicate whether the  
172 petition has been scheduled to be heard at a particular time or  
173 during a block of time. If the petition has been scheduled to be  
174 heard within a block of time, the beginning and ending of that  
175 block of time must be indicated on the notice; however, as  
176 provided in paragraph (b), a petitioner may not be required to  
177 wait for more than a reasonable time, not to exceed 2 hours,  
178 after the beginning of the block of time. The property appraiser  
179 must provide a copy of the property record card containing  
180 information relevant to the computation of the current  
181 assessment, with confidential information redacted, to the  
182 petitioner upon receipt of the petition from the clerk  
183 regardless of whether the petitioner initiates evidence  
184 exchange, unless the property record card is available online





871512

185 from the property appraiser, in which case the property  
186 appraiser must notify the petitioner that the property record  
187 card is available online. The petitioner and the property  
188 appraiser may each reschedule the hearing a single time for good  
189 cause. As used in this paragraph, the term "good cause" means  
190 circumstances beyond the control of the person seeking to  
191 reschedule the hearing which reasonably prevent the party from  
192 having adequate representation at the hearing. If the hearing is  
193 rescheduled by the petitioner or the property appraiser, the  
194 clerk shall notify the petitioner of the rescheduled time of his  
195 or her appearance at least 15 calendar days before the day of  
196 the rescheduled appearance, unless this notice is waived by both  
197 parties.

198 2. For counties in which the number of petitions filed  
199 exceeds 5,000 per value adjustment board roll year:

200 a. The term "good cause" does not include being scheduled  
201 for two separate hearings in different jurisdictions at the same  
202 time or date, unless the hearings involve the same petitioner or  
203 the property appraiser and the petitioner agree to reschedule  
204 the hearing.

205 b. The clerk of the board, before the value adjustment  
206 board begins hearings for the roll year, may request that the  
207 property appraiser and the individual, agent, or legal entity  
208 that signed the petition identify up to 15 business days per  
209 roll year in which they are unavailable for hearing.

210 Section 6. Subsection (1) of section 194.035, Florida  
211 Statutes, is amended to read:

212 194.035 Special magistrates; property evaluators.—

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



871512

214 the board shall appoint special magistrates for the purpose of  
215 taking testimony and making recommendations to the board, which  
216 recommendations the board may act upon without further hearing.  
217 These special magistrates may not be elected or appointed  
218 officials or employees of the county but shall be selected from  
219 a list of those qualified individuals who are willing to serve  
220 as special magistrates. Employees and elected or appointed  
221 officials of a taxing jurisdiction or of the state may not serve  
222 as special magistrates. The clerk of the board shall annually  
223 notify such individuals or their professional associations to  
224 make known to them that opportunities to serve as special  
225 magistrates exist. The Department of Revenue shall provide a  
226 list of qualified special magistrates to any county with a  
227 population of 75,000 or less. Subject to appropriation, the  
228 department shall reimburse counties with a population of 75,000  
229 or less for payments made to special magistrates appointed for  
230 the purpose of taking testimony and making recommendations to  
231 the value adjustment board pursuant to this section. The  
232 department shall establish a reasonable range for payments per  
233 case to special magistrates based on such payments in other  
234 counties. Requests for reimbursement of payments outside this  
235 range shall be justified by the county. If the total of all  
236 requests for reimbursement in any year exceeds the amount  
237 available pursuant to this section, payments to all counties  
238 shall be prorated accordingly. If a county having a population  
239 less than 75,000 does not appoint a special magistrate to hear  
240 each petition, the person or persons designated to hear  
241 petitions before the value adjustment board or the attorney  
242 appointed to advise the value adjustment board shall attend the



871512

243 training provided pursuant to subsection (3), regardless of  
244 whether the person would otherwise be required to attend, but  
245 shall not be required to pay the tuition fee specified in  
246 subsection (3). A special magistrate appointed to hear issues of  
247 exemptions, classifications, and determinations that a change of  
248 ownership, a change of ownership or control, or a qualifying  
249 improvement has occurred shall be a member of The Florida Bar  
250 with no less than 5 years' experience in the area of ad valorem  
251 taxation. A special magistrate appointed to hear issues  
252 regarding the valuation of real estate shall be a state  
253 certified real estate appraiser with not less than 5 years'  
254 experience in real property valuation. A special magistrate  
255 appointed to hear issues regarding the valuation of tangible  
256 personal property shall be a designated member of a nationally  
257 recognized appraiser's organization with not less than 5 years'  
258 experience in tangible personal property valuation. A special  
259 magistrate need not be a resident of the county in which he or  
260 she serves. A special magistrate may not represent a person  
261 before the board in any tax year during which he or she has  
262 served that board as a special magistrate. An appraisal  
263 performed by a special magistrate may not be submitted as  
264 evidence to the value adjustment board in any roll year during  
265 which he or she has served that board as a special magistrate.  
266 Before appointing a special magistrate, a value adjustment board  
267 shall verify the special magistrate's qualifications. The value  
268 adjustment board shall ensure that the selection of special  
269 magistrates is based solely upon the experience and  
270 qualifications of the special magistrate and is not influenced  
271 by the property appraiser. The special magistrate shall



871512

272 accurately and completely preserve all testimony and, in making  
273 recommendations to the value adjustment board, shall include  
274 proposed findings of fact, conclusions of law, and reasons for  
275 upholding or overturning the determination of the property  
276 appraiser. The expense of hearings before magistrates and any  
277 compensation of special magistrates shall be borne three-fifths  
278 by the board of county commissioners and two-fifths by the  
279 school board. When appointing special magistrates or when  
280 scheduling special magistrates for specific hearings, the board,  
281 the board attorney, and the board clerk may not consider the  
282 dollar amount or percentage of any assessment reductions  
283 recommended by any special magistrate in the current year or in  
284 any previous year.

285 Section 7. Paragraph (a) of subsection (9) of section  
286 196.011, Florida Statutes, is amended to read:

287 196.011 Annual application required for exemption.—

288 (9) (a) A county may, at the request of the property  
289 appraiser and by a majority vote of its governing body, waive  
290 the requirement that an annual application or statement be made  
291 for exemption of property within the county after an initial  
292 application is made and the exemption granted. The waiver under  
293 this subsection of the annual application or statement  
294 requirement applies to all exemptions under this chapter except  
295 the exemption under s. 196.1995. Notwithstanding such waiver,  
296 refiling of an application or statement shall be required when  
297 any property granted an exemption is sold or otherwise disposed  
298 of, when the ownership changes in any manner, when the applicant  
299 for homestead exemption ceases to use the property as his or her  
300 homestead, or when the status of the owner changes so as to



301 change the exempt status of the property. In its deliberations  
302 on whether to waive the annual application or statement  
303 requirement, the governing body shall consider the possibility  
304 of fraudulent exemption claims which may occur due to the waiver  
305 of the annual application requirement. The owner of any property  
306 granted an exemption who is not required to file an annual  
307 application or statement shall notify the property appraiser  
308 promptly whenever the use of the property or the status or  
309 condition of the owner changes so as to change the exempt status  
310 of the property. If any property owner fails to so notify the  
311 property appraiser and the property appraiser determines that  
312 for any year within the prior 10 years the owner was not  
313 entitled to receive such exemption, the owner of the property is  
314 subject to the taxes exempted as a result of such failure plus  
315 15 percent interest per annum and a penalty of 50 percent of the  
316 taxes exempted. Except for homestead exemptions controlled by s.  
317 196.161, the property appraiser making such determination shall  
318 record in the public records of the county a notice of tax lien  
319 against any property owned by that person or entity in the  
320 county, and such property must be identified in the notice of  
321 tax lien. Such property is subject to the payment of all taxes  
322 and penalties. Such lien when filed shall attach to any  
323 property, identified in the notice of tax lien, owned by the  
324 person who illegally or improperly received the exemption. If  
325 such person no longer owns property in that county but owns  
326 property in some other county or counties in the state, the  
327 property appraiser shall record a notice of tax lien in such  
328 other county or counties, identifying the property owned by such  
329 person or entity in such county or counties, and it shall become



330 a lien against such property in such county or counties. The  
331 property appraiser shall waive penalties and interest if the  
332 property appraiser determines that the person qualified for the  
333 exemption at the time the application was filed and, other than  
334 the improperly received tax savings, the person did not receive  
335 an additional financial benefit, such as a rental payment or  
336 other income. The property appraiser may not waive penalty or  
337 interest if the person claimed a similar ad valorem tax  
338 exemption or tax credit on another property located in this  
339 state or in another state where permanent residency is required  
340 as a basis for granting the ad valorem tax exemption or credit.

341 Section 8. Subsection (9) of section 196.075, Florida  
342 Statutes, is amended to read:

343 196.075 Additional homestead exemption for persons 65 and  
344 older.—

345 (9) (a) If the property appraiser determines that for any  
346 year within the immediately previous 10 years a person who was  
347 not entitled to the additional homestead exemption under this  
348 section was granted such an exemption, the property appraiser  
349 shall serve upon the owner a notice of intent to record in the  
350 public records of the county a notice of tax lien against any  
351 property owned by that person in the county, and that property  
352 must be identified in the notice of tax lien. Any property that  
353 is owned by the taxpayer and is situated in this state is  
354 subject to the taxes exempted by the improper homestead  
355 exemption, plus a penalty of 50 percent of the unpaid taxes for  
356 each year and interest at a rate of 15 percent per annum. The  
357 property appraiser shall waive penalties and interest if the  
358 property appraiser determines that the person qualified for the



871512

359 exemption at the time the application was filed and, other than  
360 the improperly received tax savings, the person did not receive  
361 an additional financial benefit, such as a rental payment or  
362 other income. The property appraiser may not waive penalty or  
363 interest if the person claimed a similar ad valorem tax  
364 exemption or a tax credit on another property located in this  
365 state or in another state where permanent residency is required  
366 as a basis for granting the ad valorem tax exemption or credit.

367 (b) However, if such an exemption is improperly granted as  
368 a result of a clerical mistake or an omission by the property  
369 appraiser, the person who improperly received the exemption may  
370 not be assessed a penalty and interest.

371 (c) Before any such lien may be filed, the owner must be  
372 given 30 days within which to pay the taxes, penalties, and  
373 interest. Such a lien is subject to the procedures and  
374 provisions set forth in s. 196.161(3).

375 Section 9. Section 200.069, Florida Statutes, is amended to  
376 read:

377 200.069 Notice of proposed property taxes and non-ad  
378 valorem assessments.—Pursuant to s. 200.065(2)(b), the property  
379 appraiser, in the name of the taxing authorities and local  
380 governing boards levying non-ad valorem assessments within his  
381 or her jurisdiction and at the expense of the county, shall  
382 prepare and deliver by first-class mail to each taxpayer to be  
383 listed on the current year's assessment roll a notice of  
384 proposed property taxes, which notice shall contain the elements  
385 and use the format provided in the following form.

386 Notwithstanding the provisions of s. 195.022, no county officer  
387 shall use a form other than that provided herein. The Department



388 of Revenue may adjust the spacing and placement on the form of  
389 the elements listed in this section as it considers necessary  
390 based on changes in conditions necessitated by various taxing  
391 authorities. If the elements are in the order listed, the  
392 placement of the listed columns may be varied at the discretion  
393 and expense of the property appraiser, and the property  
394 appraiser may use printing technology and devices to complete  
395 the form, the spacing, and the placement of the information in  
396 the columns. In addition, the property appraiser may only  
397 include in the mailing of the notice of ad valorem taxes and  
398 non-ad valorem assessments additional statements explaining any  
399 item on the notice and any other relevant information for  
400 property owners. A county officer may use a form other than that  
401 provided by the department for purposes of this part, but only  
402 if his or her office pays the related expenses and he or she  
403 obtains prior written permission from the executive director of  
404 the department; however, a county officer may not use a form the  
405 substantive content of which is at variance with the form  
406 prescribed by the department. The county officer may continue to  
407 use such an approved form until the law that specifies the form  
408 is amended or repealed or until the officer receives written  
409 disapproval from the executive director.

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

411 NOTICE OF PROPOSED PROPERTY TAXES

412 DO NOT PAY—THIS IS NOT A BILL

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

416 The purpose of these PUBLIC HEARINGS is to receive opinions





871512

417 from the general public and to answer questions on the proposed  
418 tax change and budget PRIOR TO TAKING FINAL ACTION.

419 Each taxing authority may AMEND OR ALTER its proposals at  
420 the hearing.

421 (2) (a) The notice shall include a brief legal description  
422 of the property, the name and mailing address of the owner of  
423 record, and the tax information applicable to the specific  
424 parcel in question. The information shall be in columnar form.  
425 There shall be seven column headings which shall read: "Taxing  
426 Authority," "Your Property Taxes Last Year," "Last Year's  
427 Adjusted Tax Rate (Millage)," "Your Taxes This Year IF NO Budget  
428 Change Is Adopted," "Tax Rate This Year IF PROPOSED Budget Is  
429 Adopted (Millage)," "Your Taxes This Year IF PROPOSED Budget  
430 Change Is Adopted," and "A Public Hearing on the Proposed Taxes  
431 and Budget Will Be Held:."

432 (b) As used in this section, the term "last year's adjusted  
433 tax rate" means the rolled-back rate calculated pursuant to s.  
434 200.065(1).

435 (3) There shall be under each column heading an entry for  
436 the county; the school district levy required pursuant to s.  
437 1011.60(6); other operating school levies; the municipality or  
438 municipal service taxing unit or units in which the parcel lies,  
439 if any; the water management district levying pursuant to s.  
440 373.503; the independent special districts in which the parcel  
441 lies, if any; and for all voted levies for debt service  
442 applicable to the parcel, if any.

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

445 (a) In the first column, a brief, commonly used name for



871512

446 the taxing authority or its governing body. The entry in the  
447 first column for the levy required pursuant to s. 1011.60(6)  
448 shall be "By State Law." The entry for other operating school  
449 district levies shall be "By Local Board." Both school levy  
450 entries shall be indented and preceded by the notation "Public  
451 Schools:". For each voted levy for debt service, the entry shall  
452 be "Voter Approved Debt Payments."

453 (b) In the second column, the gross amount of ad valorem  
454 taxes levied against the parcel in the previous year. If the  
455 parcel did not exist in the previous year, the second column  
456 shall be blank.

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

460 (d) In the fourth column, the gross amount of ad valorem  
461 taxes which will apply to the parcel in the current year if each  
462 taxing authority levies last year's adjusted tax rate or, in the  
463 case of voted levies for debt service, the amount previously  
464 authorized by referendum.

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

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

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



871512

475 (5) Following the entries for each taxing authority, a  
476 final entry shall show: in the first column, the words "Total  
477 Property Taxes:" and in the second, fourth, and sixth columns,  
478 the sum of the entries for each of the individual taxing  
479 authorities. The second, fourth, and sixth columns shall,  
480 immediately below said entries, be labeled Column 1, Column 2,  
481 and Column 3, respectively. Below these labels shall appear, in  
482 boldfaced type, the statement: SEE REVERSE SIDE FOR EXPLANATION.

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

486 1. The assessed value, value of exemptions, and taxable  
487 value for the previous year and the current year.

488 2. Each assessment reduction and exemption applicable to  
489 the property, including the value of the assessment reduction or  
490 exemption and tax levies to which they apply.

491 (b) The reverse side of the second page shall contain  
492 definitions and explanations for the values included on the  
493 front side.

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

496 If you feel that the market value of your property is  
497 inaccurate or does not reflect fair market value, or if you are  
498 entitled to an exemption or classification that is not reflected  
499 above, contact your county property appraiser at ...(phone  
500 number)... or ...(location)....

501 If the property appraiser's office is unable to resolve the  
502 matter as to market value, classification, or an exemption, you  
503 may file a petition for adjustment with the Value Adjustment



871512

504 Board. Petition forms are available from the county property  
505 appraiser and must be filed ON OR BEFORE ...(date)....

506 (8) The reverse side of the first page of the form shall  
507 read:

508 EXPLANATION

509 \*COLUMN 1—"YOUR PROPERTY TAXES LAST YEAR"

510 This column shows the taxes that applied last year to your  
511 property. These amounts were based on budgets adopted last year  
512 and your property's previous taxable value.

513 \*COLUMN 2—"YOUR TAXES IF NO BUDGET CHANGE IS ADOPTED"

514 This column shows what your taxes will be this year IF EACH  
515 TAXING AUTHORITY DOES NOT CHANGE ITS PROPERTY TAX LEVY. These  
516 amounts are based on last year's budgets and your current  
517 assessment.

518 \*COLUMN 3—"YOUR TAXES IF PROPOSED BUDGET CHANGE IS ADOPTED"

519 This column shows what your taxes will be this year under the  
520 BUDGET ACTUALLY PROPOSED by each local taxing authority. The  
521 proposal is NOT final and may be amended at the public hearings  
522 shown on the front side of this notice. The difference between  
523 columns 2 and 3 is the tax change proposed by each local taxing  
524 authority and is NOT the result of higher assessments.

525 \*Note: Amounts shown on this form do NOT reflect early payment  
526 discounts you may have received or may be eligible to receive.  
527 (Discounts are a maximum of 4 percent of the amounts shown on  
528 this form.)

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

531 "Your final tax bill may contain non-ad valorem assessments  
532 which may not be reflected on this notice such as assessments



871512

533 for roads, fire, garbage, lighting, drainage, water, sewer, or  
534 other governmental services and facilities which may be levied  
535 by your county, city, or any special district.”

536 (10) (a) If requested by the local governing board levying  
537 non-ad valorem assessments and agreed to by the property  
538 appraiser, the notice specified in this section may contain a  
539 notice of proposed or adopted non-ad valorem assessments. If so  
540 agreed, the notice shall be titled:

541 NOTICE OF PROPOSED PROPERTY TAXES

542 AND PROPOSED OR ADOPTED

543 NON-AD VALOREM ASSESSMENTS

544 DO NOT PAY—THIS IS NOT A BILL

545 There must be a clear partition between the notice of proposed  
546 property taxes and the notice of proposed or adopted non-ad  
547 valorem assessments. The partition must be a bold, horizontal  
548 line approximately 1/8-inch thick. By rule, the department shall  
549 provide a format for the form of the notice of proposed or  
550 adopted non-ad valorem assessments which meets the following  
551 minimum requirements:

552 1. There must be subheading for columns listing the levying  
553 local governing board, with corresponding assessment rates  
554 expressed in dollars and cents per unit of assessment, and the  
555 associated assessment amount.

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

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

561 4. If a county has too many municipal service benefit units



871512

562 or assessments to be listed separately, it shall combine them by  
563 function.

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

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

572 Section 10. This act shall take effect July 1, 2017.

573

574 ===== T I T L E A M E N D M E N T =====

575 And the title is amended as follows:

576 Delete everything before the enacting clause  
577 and insert:

578

A bill to be entitled

579

An act relating to property taxes; amending s. 95.18,

580

F.S.; providing that a possessor of real property for

581

7 years must pay all delinquent taxes prior to

582

claiming adverse possession; amending ss. 193.155,

583

193.703, 196.011, and 196.075, F.S.; providing

584

criteria under which a property appraiser must waive

585

penalties and interest for improper nonpayment or

586

reduction of payment of ad valorem taxes by certain

587

property owners claiming a homestead exemption;

588

providing criteria under which a property appraiser

589

may not waive penalties and interest; amending s.

590

194.011, F.S.; providing circumstances and timeframes



871512

591 under which a person may late-file a petition to a  
592 value adjustment board; amending s. 194.032, F.S.;  
593 providing construction, for certain counties, relating  
594 to the rescheduling of certain hearings for good  
595 cause; authorizing the clerk of the board in certain  
596 counties to request, before the commencement of  
597 certain hearings, that the property appraiser and  
598 certain entities identify up to a certain number of  
599 days in which they are unavailable for hearing;  
600 amending s. 194.035, F.S.; specifying the  
601 circumstances under which a special magistrate's  
602 appraisal may not be submitted as evidence to a value  
603 adjustment board; amending s. 200.069, F.S.; providing  
604 that property appraisers may only include certain  
605 information in the notice of ad valorem taxes and non-  
606 ad valorem assessments; providing an effective date.



295428

LEGISLATIVE ACTION

Senate	.	House
Comm: RCS	.	
04/13/2017	.	
	.	
	.	
	.	

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Appropriations Subcommittee on Finance and Tax (Articles)  
recommended the following:

1           **Senate Amendment to Amendment (871512) (with title**  
2 **amendment)**

3  
4           Between lines 571 and 572  
5 insert:

6           Section 10. Paragraph (e) is added to subsection (1) of  
7 section 196.199, Florida Statutes, to read:

8           196.199 Government property exemption.—

9           (1) Property owned and used by the following governmental  
10 units shall be exempt from taxation under the following





295428

11 conditions:

12 (e) All property of municipalities is exempt from ad  
13 valorem taxation if used for a facility constructed with  
14 financing obtained in part by pledging proceeds from a tax  
15 authorized under s. 125.0104(3)(1), if the municipality is  
16 otherwise liable for payment of such ad valorem taxation  
17 pursuant to a lease agreement entered into before April 5, 2001.  
18 This paragraph does not apply to property for which an operator  
19 of the facility or a tenant under the lease agreement is  
20 otherwise liable for payment of such ad valorem taxation.

21 Section 11. If any provision of this act or its application  
22 to any person or circumstance is held invalid, the invalidity  
23 does not affect other provisions or applications of this act  
24 which can be given effect without the invalid provision or  
25 application, and to this end the provisions of this act are  
26 declared severable.

27  
28 ===== T I T L E A M E N D M E N T =====

29 And the title is amended as follows:

30 Delete line 606

31 and insert:

32 ad valorem assessments; amending s. 196.199, F.S.;

33 exempting from taxation specified property of

34 municipalities which is used for certain facilities;

35 providing applicability; providing for severability;

36 providing an effective date.

By the Committee on Judiciary; and Senator Artiles

590-02728-17

2017226c1

1 A bill to be entitled  
 2 An act relating to property taxes; amending s. 95.18,  
 3 F.S.; providing that a possessor of real property for  
 4 7 years must pay all delinquent taxes prior to  
 5 claiming adverse possession; amending ss. 193.155,  
 6 193.703, 196.011, and 196.075, F.S.; providing  
 7 criteria under which a property appraiser must waive  
 8 unpaid penalties and interest for improper nonpayment  
 9 or reduction payment of ad valorem taxes by certain  
 10 property owners claiming a homestead exemption;  
 11 prohibiting such waiver under certain circumstances;  
 12 amending s. 194.011, F.S.; authorizing petitioners,  
 13 upon a certain showing of extenuating circumstances,  
 14 to file petitions with value adjustment boards within  
 15 a specified timeframe after certain deadlines, subject  
 16 to certain limitations; amending s. 194.032, F.S.;  
 17 providing construction relating to the rescheduling of  
 18 certain hearings for good cause; authorizing property  
 19 appraisers and certain entities to identify a  
 20 specified number of days per roll year in which they  
 21 are unavailable for hearings; amending s. 194.035,  
 22 F.S.; specifying the circumstances under which a  
 23 special magistrate's appraisal may not be submitted as  
 24 evidence to a value adjustment board; 196.012, F.S.;  
 25 redefining the terms "educational institution" and  
 26 "charitable purpose"; amending s. 196.183, F.S.;  
 27 providing that property owners assessed, rather than  
 28 previously assessed, by property appraisers without a  
 29 certain return filed may qualify for an exemption for

Page 1 of 25

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590-02728-17

2017226c1

30 tangible personal property under certain  
 31 circumstances; amending s. 196.198, F.S.; revising a  
 32 tax exemption for educational institutions to provide  
 33 that property used predominantly for educational  
 34 purposes is exempt from taxation in proportion to the  
 35 extent of such use; amending s. 196.202, F.S.;  
 36 revising the value of property of widows, widowers,  
 37 blind persons, and persons totally and permanently  
 38 disabled which is exempt from taxation; amending s.  
 39 200.069, F.S.; requiring property appraisers to  
 40 include only certain statements in certain mailed  
 41 notices; providing an effective date.  
 42  
 43 Be It Enacted by the Legislature of the State of Florida:  
 44  
 45 Section 1. Subsection (1) of section 95.18, Florida  
 46 Statutes, is amended to read:  
 47 95.18 Real property actions; adverse possession without  
 48 color of title.—  
 49 (1) When a ~~the~~ possessor has been in actual continued  
 50 possession of real property for 7 years under a claim of title  
 51 exclusive of any other right, but not founded on a written  
 52 instrument, judgment, or decree, or when those under whom the  
 53 possessor claims meet these criteria, the property actually  
 54 possessed is held adversely if the person claiming adverse  
 55 possession:  
 56 (a) Paid, subject to s. 197.3335, all delinquent  
 57 ~~outstanding~~ taxes and matured installments of special  
 58 improvement liens levied against the property by the state,

Page 2 of 25

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590-02728-17 2017226c1

59 county, and municipality within 1 year after entering into  
60 possession;

61 (b) Made a return, as required under subsection (3), of the  
62 property by proper legal description to the property appraiser  
63 of the county where it is located within 30 days after complying  
64 with paragraph (a); and

65 (c) Has subsequently paid, subject to s. 197.3335, all  
66 taxes and matured installments of special improvement liens  
67 levied against the property by the state, county, and  
68 municipality for all remaining years necessary to establish a  
69 claim of adverse possession.

70 Section 2. Subsection (10) of section 193.155, Florida  
71 Statutes, is amended to read:

72 193.155 Homestead assessments.—Homestead property shall be  
73 assessed at just value as of January 1, 1994. Property receiving  
74 the homestead exemption after January 1, 1994, shall be assessed  
75 at just value as of January 1 of the year in which the property  
76 receives the exemption unless the provisions of subsection (8)  
77 apply.

78 (10) (a) If the property appraiser determines that for any  
79 year or years within the prior 10 years a person who was not  
80 entitled to the homestead property assessment limitation granted  
81 under this section was granted the homestead property assessment  
82 limitation, the property appraiser making such determination  
83 shall serve upon the owner a notice of intent to record in the  
84 public records of the county a notice of tax lien against any  
85 property owned by that person in the county, and such property  
86 must be identified in the notice of tax lien. Such property that  
87 is situated in this state is subject to the unpaid taxes, plus a

590-02728-17 2017226c1

88 penalty of 50 percent of the unpaid taxes for each year and 15  
89 percent interest per annum. However, when a person entitled to  
90 exemption pursuant to s. 196.031 inadvertently receives the  
91 limitation pursuant to this section following a change of  
92 ownership, the assessment of such property must be corrected as  
93 provided in paragraph (9) (a), and the person need not pay the  
94 unpaid taxes, penalties, or interest. The property appraiser  
95 shall waive the unpaid penalties and interest if the property  
96 appraiser determines that the person qualified for the property  
97 assessment limitation at the time the application was filed; the  
98 person acted in good faith; and, other than the improperly  
99 received tax savings, the person did not receive any additional  
100 financial benefit, such as rental payments or other income. The  
101 property appraiser may not waive penalty or interest if the  
102 person claimed a homestead-related exemption, limitation, or  
103 reduction on another property.

104 (b) If the property appraiser improperly grants the  
105 property assessment limitation as a result of a clerical mistake  
106 or an omission, the person or entity improperly receiving the  
107 property assessment limitation may not be assessed a penalty or  
108 interest.

109 (c) Before a lien may be filed, the person or entity so  
110 notified must be given 30 days to pay the taxes and any  
111 applicable penalties and interest. ~~If the property appraiser~~  
112 ~~improperly grants the property assessment limitation as a result~~  
113 ~~of a clerical mistake or an omission, the person or entity~~  
114 ~~improperly receiving the property assessment limitation may not~~  
115 ~~be assessed a penalty or interest.~~

116 Section 3. Subsection (7) of section 193.703, Florida

590-02728-17

2017226c1

117 Statutes, is amended to read:

118 193.703 Reduction in assessment for living quarters of  
119 parents or grandparents.—

120 (7) (a) If the property appraiser determines that for any  
121 year within the previous 10 years a property owner who was not  
122 entitled to a reduction in assessed value under this section was  
123 granted such reduction, the property appraiser shall serve on  
124 the owner a notice of intent to record in the public records of  
125 the county a notice of tax lien against any property owned by  
126 that person in the county, and that property must be identified  
127 in the notice of tax lien. Any property that is owned by that  
128 person and is situated in this state is subject to the taxes  
129 exempted by the improper reduction, plus a penalty of 50 percent  
130 of the unpaid taxes for each year and interest at a rate of 15  
131 percent per annum. The property appraiser shall waive the unpaid  
132 penalties and interest if the property appraiser determines that  
133 the person qualified for the reduction at the time the  
134 application was filed; the person acted in good faith; and,  
135 other than the improperly received tax savings, the person did  
136 not receive any additional financial benefit, such as rental  
137 payments or other income. The property appraiser may not waive  
138 penalty or interest if the person claimed a homestead-related  
139 exemption, limitation, or reduction on another property.

140 (b) However, if a reduction is improperly granted due to a  
141 clerical mistake or an omission by the property appraiser, the  
142 person who improperly received the reduction may not be assessed  
143 a penalty or interest.

144 (c) Before such lien may be filed, the owner must be given  
145 30 days within which to pay the taxes, penalties, and interest.

Page 5 of 25

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590-02728-17

2017226c1

146 Such lien is subject to s. 196.161(3).

147 Section 4. Paragraph (d) of subsection (3) of section  
148 194.011, Florida Statutes, is amended to read:

149 194.011 Assessment notice; objections to assessments.—

150 (3) A petition to the value adjustment board must be in  
151 substantially the form prescribed by the department.  
152 Notwithstanding s. 195.022, a county officer may not refuse to  
153 accept a form provided by the department for this purpose if the  
154 taxpayer chooses to use it. A petition to the value adjustment  
155 board must be signed by the taxpayer or be accompanied at the  
156 time of filing by the taxpayer's written authorization or power  
157 of attorney, unless the person filing the petition is listed in  
158 s. 194.034(1)(a). A person listed in s. 194.034(1)(a) may file a  
159 petition with a value adjustment board without the taxpayer's  
160 signature or written authorization by certifying under penalty  
161 of perjury that he or she has authorization to file the petition  
162 on behalf of the taxpayer. If a taxpayer notifies the value  
163 adjustment board that a petition has been filed for the  
164 taxpayer's property without his or her consent, the value  
165 adjustment board may require the person filing the petition to  
166 provide written authorization from the taxpayer authorizing the  
167 person to proceed with the appeal before a hearing is held. If  
168 the value adjustment board finds that a person listed in s.  
169 194.034(1)(a) willfully and knowingly filed a petition that was  
170 not authorized by the taxpayer, the value adjustment board shall  
171 require such person to provide the taxpayer's written  
172 authorization for representation to the value adjustment board  
173 clerk before any petition filed by that person is heard, for 1  
174 year after imposition of such requirement by the value

Page 6 of 25

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590-02728-17

2017226c1

175 adjustment board. A power of attorney or written authorization  
 176 is valid for 1 assessment year, and a new power of attorney or  
 177 written authorization by the taxpayer is required for each  
 178 subsequent assessment year. A petition shall also describe the  
 179 property by parcel number and shall be filed as follows:

180 (d) The petition may be filed, as to valuation issues, at  
 181 any time during the taxable year on or before the 25th day  
 182 following the mailing of notice by the property appraiser as  
 183 provided in subsection (1). With respect to an issue involving  
 184 the denial of an exemption, an agricultural or high-water  
 185 recharge classification application, an application for  
 186 classification as historic property used for commercial or  
 187 certain nonprofit purposes, or a deferral, the petition must be  
 188 filed at any time during the taxable year on or before the 30th  
 189 day following the mailing of the notice by the property  
 190 appraiser under s. 193.461, s. 193.503, s. 193.625, s. 196.173,  
 191 or s. 196.193 or notice by the tax collector under s. 197.2425.  
 192 Upon a showing of extenuating circumstances demonstrating to the  
 193 value adjustment board that the petitioner was unable to file a  
 194 petition in a timely manner, the petitioner may file a petition  
 195 up to 60 days after the deadline; however, the value adjustment  
 196 board is not required to delay proceedings for the 60-day  
 197 timeframe and no late petition is authorized after the value  
 198 adjustment board has concluded its review of petitions.

199 Section 5. Paragraph (a) of subsection (2) of section  
 200 194.032, Florida Statutes, is amended to read:

201 194.032 Hearing purposes; timetable.—

202 (2) (a) The clerk of the governing body of the county shall  
 203 prepare a schedule of appearances before the board based on

590-02728-17

2017226c1

204 petitions timely filed with him or her. The clerk shall notify  
 205 each petitioner of the scheduled time of his or her appearance  
 206 at least 25 calendar days before the day of the scheduled  
 207 appearance. The notice must indicate whether the petition has  
 208 been scheduled to be heard at a particular time or during a  
 209 block of time. If the petition has been scheduled to be heard  
 210 within a block of time, the beginning and ending of that block  
 211 of time must be indicated on the notice; however, as provided in  
 212 paragraph (b), a petitioner may not be required to wait for more  
 213 than a reasonable time, not to exceed 2 hours, after the  
 214 beginning of the block of time. The property appraiser must  
 215 provide a copy of the property record card containing  
 216 information relevant to the computation of the current  
 217 assessment, with confidential information redacted, to the  
 218 petitioner upon receipt of the petition from the clerk  
 219 regardless of whether the petitioner initiates evidence  
 220 exchange, unless the property record card is available online  
 221 from the property appraiser, in which case the property  
 222 appraiser must notify the petitioner that the property record  
 223 card is available online. The petitioner and the property  
 224 appraiser may each reschedule the hearing a single time for good  
 225 cause. As used in this paragraph, the term "good cause" means  
 226 circumstances beyond the control of the person seeking to  
 227 reschedule the hearing which reasonably prevent the party from  
 228 having adequate representation at the hearing. However, the term  
 229 does not include being scheduled for two separate hearings in  
 230 different jurisdictions at the same time or date, unless the  
 231 hearings involve the same petitioner or the property appraiser  
 232 and petitioner agree to reschedule the hearing. Before the

590-02728-17

2017226c1

233 commencement of hearings for the value adjustment board roll  
 234 year, the property appraiser and the individual, agent, or legal  
 235 entity that signed the petition may identify up to 10 business  
 236 days per roll year in which they are unavailable for hearings.  
 237 If the hearing is rescheduled by the petitioner or the property  
 238 appraiser, the clerk shall notify the petitioner of the  
 239 rescheduled time of his or her appearance at least 15 calendar  
 240 days before the day of the rescheduled appearance, unless this  
 241 notice is waived by both parties.

242 Section 6. Subsection (1) of section 194.035, Florida  
 243 Statutes, is amended to read:

244 194.035 Special magistrates; property evaluators.—

245 (1) In counties having a population of more than 75,000,  
 246 the board shall appoint special magistrates for the purpose of  
 247 taking testimony and making recommendations to the board, which  
 248 recommendations the board may act upon without further hearing.  
 249 These special magistrates may not be elected or appointed  
 250 officials or employees of the county but shall be selected from  
 251 a list of those qualified individuals who are willing to serve  
 252 as special magistrates. Employees and elected or appointed  
 253 officials of a taxing jurisdiction or of the state may not serve  
 254 as special magistrates. The clerk of the board shall annually  
 255 notify such individuals or their professional associations to  
 256 make known to them that opportunities to serve as special  
 257 magistrates exist. The Department of Revenue shall provide a  
 258 list of qualified special magistrates to any county with a  
 259 population of 75,000 or less. Subject to appropriation, the  
 260 department shall reimburse counties with a population of 75,000  
 261 or less for payments made to special magistrates appointed for

590-02728-17

2017226c1

262 the purpose of taking testimony and making recommendations to  
 263 the value adjustment board pursuant to this section. The  
 264 department shall establish a reasonable range for payments per  
 265 case to special magistrates based on such payments in other  
 266 counties. Requests for reimbursement of payments outside this  
 267 range shall be justified by the county. If the total of all  
 268 requests for reimbursement in any year exceeds the amount  
 269 available pursuant to this section, payments to all counties  
 270 shall be prorated accordingly. If a county having a population  
 271 less than 75,000 does not appoint a special magistrate to hear  
 272 each petition, the person or persons designated to hear  
 273 petitions before the value adjustment board or the attorney  
 274 appointed to advise the value adjustment board shall attend the  
 275 training provided pursuant to subsection (3), regardless of  
 276 whether the person would otherwise be required to attend, but  
 277 shall not be required to pay the tuition fee specified in  
 278 subsection (3). A special magistrate appointed to hear issues of  
 279 exemptions, classifications, and determinations that a change of  
 280 ownership, a change of ownership or control, or a qualifying  
 281 improvement has occurred shall be a member of The Florida Bar  
 282 with no less than 5 years' experience in the area of ad valorem  
 283 taxation. A special magistrate appointed to hear issues  
 284 regarding the valuation of real estate shall be a state  
 285 certified real estate appraiser with not less than 5 years'  
 286 experience in real property valuation. A special magistrate  
 287 appointed to hear issues regarding the valuation of tangible  
 288 personal property shall be a designated member of a nationally  
 289 recognized appraiser's organization with not less than 5 years'  
 290 experience in tangible personal property valuation. A special

590-02728-17

2017226c1

291 magistrate need not be a resident of the county in which he or  
 292 she serves. A special magistrate may not represent a person  
 293 before the board in any tax year during which he or she has  
 294 served that board as a special magistrate. An appraisal  
 295 performed by a special magistrate may not be submitted as  
 296 evidence to the value adjustment board in any roll year during  
 297 which he or she has served that board as a special magistrate.  
 298 Before appointing a special magistrate, a value adjustment board  
 299 shall verify the special magistrate's qualifications. The value  
 300 adjustment board shall ensure that the selection of special  
 301 magistrates is based solely upon the experience and  
 302 qualifications of the special magistrate and is not influenced  
 303 by the property appraiser. The special magistrate shall  
 304 accurately and completely preserve all testimony and, in making  
 305 recommendations to the value adjustment board, shall include  
 306 proposed findings of fact, conclusions of law, and reasons for  
 307 upholding or overturning the determination of the property  
 308 appraiser. The expense of hearings before magistrates and any  
 309 compensation of special magistrates shall be borne three-fifths  
 310 by the board of county commissioners and two-fifths by the  
 311 school board. When appointing special magistrates or when  
 312 scheduling special magistrates for specific hearings, the board,  
 313 the board attorney, and the board clerk may not consider the  
 314 dollar amount or percentage of any assessment reductions  
 315 recommended by any special magistrate in the current year or in  
 316 any previous year.

317 Section 7. Paragraph (a) of subsection (9) of section  
 318 196.011, Florida Statutes, is amended to read:

319 196.011 Annual application required for exemption.-

Page 11 of 25

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590-02728-17

2017226c1

320 (9) (a) A county may, at the request of the property  
 321 appraiser and by a majority vote of its governing body, waive  
 322 the requirement that an annual application or statement be made  
 323 for exemption of property within the county after an initial  
 324 application is made and the exemption granted. The waiver under  
 325 this subsection of the annual application or statement  
 326 requirement applies to all exemptions under this chapter except  
 327 the exemption under s. 196.1995. Notwithstanding such waiver,  
 328 refiling of an application or statement shall be required when  
 329 any property granted an exemption is sold or otherwise disposed  
 330 of, when the ownership changes in any manner, when the applicant  
 331 for homestead exemption ceases to use the property as his or her  
 332 homestead, or when the status of the owner changes so as to  
 333 change the exempt status of the property. In its deliberations  
 334 on whether to waive the annual application or statement  
 335 requirement, the governing body shall consider the possibility  
 336 of fraudulent exemption claims which may occur due to the waiver  
 337 of the annual application requirement. The owner of any property  
 338 granted an exemption who is not required to file an annual  
 339 application or statement shall notify the property appraiser  
 340 promptly whenever the use of the property or the status or  
 341 condition of the owner changes so as to change the exempt status  
 342 of the property. If any property owner fails to so notify the  
 343 property appraiser and the property appraiser determines that  
 344 for any year within the prior 10 years the owner was not  
 345 entitled to receive such exemption, the owner of the property is  
 346 subject to the taxes exempted as a result of such failure plus  
 347 15 percent interest per annum and a penalty of 50 percent of the  
 348 taxes exempted. Except for homestead exemptions controlled by s.

Page 12 of 25

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590-02728-17 2017226c1

349 196.161, the property appraiser making such determination shall  
 350 record in the public records of the county a notice of tax lien  
 351 against any property owned by that person or entity in the  
 352 county, and such property must be identified in the notice of  
 353 tax lien. Such property is subject to the payment of all taxes  
 354 and penalties. Such lien when filed shall attach to any  
 355 property, identified in the notice of tax lien, owned by the  
 356 person who illegally or improperly received the exemption. If  
 357 such person no longer owns property in that county but owns  
 358 property in some other county or counties in the state, the  
 359 property appraiser shall record a notice of tax lien in such  
 360 other county or counties, identifying the property owned by such  
 361 person or entity in such county or counties, and it shall become  
 362 a lien against such property in such county or counties. The  
 363 property appraiser shall waive the unpaid penalties and interest  
 364 if the property appraiser determines that the person qualified  
 365 for the exemption at the time the application was filed; the  
 366 person acted in good faith; and, other than the improperly  
 367 received tax savings, the person did not receive any additional  
 368 financial benefit, such as rental payments or other income. The  
 369 property appraiser may not waive penalty or interest if the  
 370 person claimed a similar exemption, limitation, or reduction on  
 371 another property, such as two homestead-related exemptions.

372 Section 8. Subsections (5) and (7) of section 196.012,  
 373 Florida Statutes, are amended to read:

374 196.012 Definitions.—For the purpose of this chapter, the  
 375 following terms are defined as follows, except where the context  
 376 clearly indicates otherwise:

377 (5) "Educational institution" means a federal, state,

590-02728-17 2017226c1

378 parochial, church, or private school, college, or university  
 379 conducting regular classes and courses of study required for  
 380 eligibility to certification by, accreditation to, or membership  
 381 in the State Department of Education of Florida, Southern  
 382 Association of Colleges and Schools, or the Florida Council of  
 383 Independent Schools; a nonprofit private school the principal  
 384 activity of which is conducting regular classes and courses of  
 385 study accepted for continuing postgraduate dental education  
 386 credit by a board of the Division of Medical Quality Assurance;  
 387 educational direct-support organizations created pursuant to ss.  
 388 1001.24, 1004.28, and 1004.70; a nonprofit entity that issues  
 389 industry certifications identified by the Chancellor of Career  
 390 and Adult Education as being eligible for workforce education  
 391 funding per approval by the State Board of Education pursuant to  
 392 s. 1008.44 or its successor; a nonprofit entity that has entered  
 393 into statewide articulation agreements with the State Board of  
 394 Education for articulation of postsecondary credit for related  
 395 degrees for approved industry certifications; facilities located  
 396 on the property of eligible entities which will become owned by  
 397 those entities on a date certain; and institutions of higher  
 398 education, as defined under and participating in the Higher  
 399 Educational Facilities Financing Act.

400 (7) "Charitable purpose" means a function or service that  
 401 ~~which~~ is of such a community service that its discontinuance  
 402 could legally result in the allocation of public funds for the  
 403 continuance of the function or service. It is not necessary that  
 404 public funds be allocated for such function or service but only  
 405 that any such allocation would be legal. If a nonprofit entity  
 406 receives a determination from the Internal Revenue Service that



590-02728-17

2017226c1

407 it is exempt from federal income tax under s. 501(a) of the  
 408 Internal Revenue Code as an organization described in s.  
 409 501(c) (3) of that code, a rebuttable presumption of charitable  
 410 purpose exists for purposes of this chapter. The presumption may  
 411 be rebutted by the property appraiser with clear and convincing  
 412 evidence.

413 Section 9. Subsection (9) of section 196.075, Florida  
 414 Statutes, is amended to read:

415 196.075 Additional homestead exemption for persons 65 and  
 416 older.-

417 (9)(a) If the property appraiser determines that for any  
 418 year within the immediately previous 10 years a person who was  
 419 not entitled to the additional homestead exemption under this  
 420 section was granted such an exemption, the property appraiser  
 421 shall serve upon the owner a notice of intent to record in the  
 422 public records of the county a notice of tax lien against any  
 423 property owned by that person in the county, and that property  
 424 must be identified in the notice of tax lien. Any property that  
 425 is owned by the taxpayer and is situated in this state is  
 426 subject to the taxes exempted by the improper homestead  
 427 exemption, plus a penalty of 50 percent of the unpaid taxes for  
 428 each year and interest at a rate of 15 percent per annum. The  
 429 property appraiser shall waive the unpaid penalties and interest  
 430 if the property appraiser determines that the person qualified  
 431 for the exemption at the time the application was filed; the  
 432 person acted in good faith; and, other than the improperly  
 433 received tax savings, the person did not receive any additional  
 434 financial benefit, such as rental payments or other income. The  
 435 property appraiser may not waive penalty or interest if the

Page 15 of 25

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590-02728-17

2017226c1

436 person claimed a homestead-related exemption, limitation, or  
 437 reduction on another property.

438 (b) However, if such an exemption is improperly granted as  
 439 a result of a clerical mistake or an omission by the property  
 440 appraiser, the person who improperly received the exemption may  
 441 not be assessed a penalty and interest.

442 (c) Before any such lien may be filed, the owner must be  
 443 given 30 days within which to pay the taxes, penalties, and  
 444 interest. Such a lien is subject to the procedures and  
 445 provisions set forth in s. 196.161(3).

446 Section 10. Subsection (4) of section 196.183, Florida  
 447 Statutes, is amended to read:

448 196.183 Exemption for tangible personal property.-

449 (4) Owners of property ~~previously~~ assessed by the property  
 450 appraiser without a return being filed may, at the option of the  
 451 property appraiser, qualify for the exemption under this section  
 452 without filing an initial return.

453 Section 11. Section 196.198, Florida Statutes, is amended  
 454 to read:

455 196.198 Educational property exemption.-Educational  
 456 institutions within this state and their property used by them  
 457 or by any other exempt entity or educational institution  
 458 predominantly or exclusively for educational purposes are exempt  
 459 from taxation in proportion to the extent of the exempt use of  
 460 property, as defined in s. 196.012. Sheltered workshops  
 461 providing rehabilitation and retraining of individuals who have  
 462 disabilities and exempted by a certificate under s. (d) of the  
 463 federal Fair Labor Standards Act of 1938, as amended, are  
 464 declared wholly educational in purpose and are exempt from

Page 16 of 25

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590-02728-17

2017226c1

465 certification, accreditation, and membership requirements set  
 466 forth in s. 196.012. Those portions of property of college  
 467 fraternities and sororities certified by the president of the  
 468 college or university to the appropriate property appraiser as  
 469 being essential to the educational process are exempt from ad  
 470 valorem taxation. The use of property by public fairs and  
 471 expositions chartered by chapter 616 is presumed to be an  
 472 educational use of such property and is exempt from ad valorem  
 473 taxation to the extent of such use. Property used exclusively  
 474 for educational purposes shall be deemed owned by an educational  
 475 institution if the entity owning 100 percent of the educational  
 476 institution is owned by the identical persons who own the  
 477 property, or if the entity owning 100 percent of the educational  
 478 institution and the entity owning the property are owned by the  
 479 identical natural persons. Land, buildings, and other  
 480 improvements to real property used exclusively for educational  
 481 purposes shall be deemed owned by an educational institution if  
 482 the entity owning 100 percent of the land is a nonprofit entity  
 483 and the land is used, under a ground lease or other contractual  
 484 arrangement, by an educational institution that owns the  
 485 buildings and other improvements to the real property, is a  
 486 nonprofit entity under s. 501(c)(3) of the Internal Revenue  
 487 Code, and provides education limited to students in  
 488 prekindergarten through grade 8. If legal title to property is  
 489 held by a governmental agency that leases the property to a  
 490 lessee, the property shall be deemed to be owned by the  
 491 governmental agency and used exclusively for educational  
 492 purposes if the governmental agency continues to use such  
 493 property exclusively for educational purposes pursuant to a

590-02728-17

2017226c1

494 sublease or other contractual agreement with that lessee. If the  
 495 title to land is held by the trustee of an irrevocable inter  
 496 vivos trust and if the trust grantor owns 100 percent of the  
 497 entity that owns an educational institution that is using the  
 498 land exclusively for educational purposes, the land is deemed to  
 499 be property owned by the educational institution for purposes of  
 500 this exemption. Property owned by an educational institution  
 501 shall be deemed to be used for an educational purpose if the  
 502 institution has taken affirmative steps to prepare the property  
 503 for educational use. The term "affirmative steps" means  
 504 environmental or land use permitting activities, creation of  
 505 architectural plans or schematic drawings, land clearing or site  
 506 preparation, construction or renovation activities, or other  
 507 similar activities that demonstrate commitment of the property  
 508 to an educational use.

509 Section 12. Subsection (1) of section 196.202, Florida  
 510 Statutes, is amended to read:

511 196.202 Property of widows, widowers, blind persons, and  
 512 persons totally and permanently disabled.—

513 (1) Property to the value of \$5,000 ~~\$500~~ of every widow,  
 514 widower, blind person, or totally and permanently disabled  
 515 person who is a bona fide resident of this state is exempt from  
 516 taxation. As used in this section, the term "totally and  
 517 permanently disabled person" means a person who is currently  
 518 certified by a physician licensed in this state, by the United  
 519 States Department of Veterans Affairs or its predecessor, or by  
 520 the Social Security Administration to be totally and permanently  
 521 disabled.

522 Section 13. Section 200.069, Florida Statutes, is amended

590-02728-17

2017226c1

523 to read:

524 200.069 Notice of proposed property taxes and non-ad  
 525 valorem assessments.—Pursuant to s. 200.065(2)(b), the property  
 526 appraiser, in the name of the taxing authorities and local  
 527 governing boards levying non-ad valorem assessments within his  
 528 or her jurisdiction and at the expense of the county, shall  
 529 prepare and deliver by first-class mail to each taxpayer to be  
 530 listed on the current year's assessment roll a notice of  
 531 proposed property taxes, which notice shall contain the elements  
 532 and use the format provided in the following form.  
 533 Notwithstanding the provisions of s. 195.022, no county officer  
 534 shall use a form other than that provided herein. The Department  
 535 of Revenue may adjust the spacing and placement on the form of  
 536 the elements listed in this section as it considers necessary  
 537 based on changes in conditions necessitated by various taxing  
 538 authorities. If the elements are in the order listed, the  
 539 placement of the listed columns may be varied at the discretion  
 540 and expense of the property appraiser, and the property  
 541 appraiser may use printing technology and devices to complete  
 542 the form, the spacing, and the placement of the information in  
 543 the columns. In addition, the property appraiser may only  
 544 include in the mailing of the notice of ad valorem taxes and  
 545 non-ad valorem assessments additional statements explaining any  
 546 item on the notice. A county officer may use a form other than  
 547 that provided by the department for purposes of this part, but  
 548 only if his or her office pays the related expenses and he or  
 549 she obtains prior written permission from the executive director  
 550 of the department; however, a county officer may not use a form  
 551 the substantive content of which is at variance with the form

Page 19 of 25

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590-02728-17

2017226c1

552 prescribed by the department. The county officer may continue to  
 553 use such an approved form until the law that specifies the form  
 554 is amended or repealed or until the officer receives written  
 555 disapproval from the executive director.

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

557 NOTICE OF PROPOSED PROPERTY TAXES

558 DO NOT PAY—THIS IS NOT A BILL

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

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

565 Each taxing authority may AMEND OR ALTER its proposals at  
 566 the hearing.

567 (2) (a) The notice shall include a brief legal description  
 568 of the property, the name and mailing address of the owner of  
 569 record, and the tax information applicable to the specific  
 570 parcel in question. The information shall be in columnar form.  
 571 There shall be seven column headings which shall read: "Taxing  
 572 Authority," "Your Property Taxes Last Year," "Last Year's  
 573 Adjusted Tax Rate (Millage)," "Your Taxes This Year IF NO Budget  
 574 Change Is Adopted," "Tax Rate This Year IF PROPOSED Budget Is  
 575 Adopted (Millage)," "Your Taxes This Year IF PROPOSED Budget  
 576 Change Is Adopted," and "A Public Hearing on the Proposed Taxes  
 577 and Budget Will Be Held:."

578 (b) As used in this section, the term "last year's adjusted  
 579 tax rate" means the rolled-back rate calculated pursuant to s.  
 580 200.065(1).

Page 20 of 25

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590-02728-17

2017226c1

581 (3) There shall be under each column heading an entry for  
 582 the county; the school district levy required pursuant to s.  
 583 1011.60(6); other operating school levies; the municipality or  
 584 municipal service taxing unit or units in which the parcel lies,  
 585 if any; the water management district levying pursuant to s.  
 586 373.503; the independent special districts in which the parcel  
 587 lies, if any; and for all voted levies for debt service  
 588 applicable to the parcel, if any.

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

591 (a) In the first column, a brief, commonly used name for  
 592 the taxing authority or its governing body. The entry in the  
 593 first column for the levy required pursuant to s. 1011.60(6)  
 594 shall be "By State Law." The entry for other operating school  
 595 district levies shall be "By Local Board." Both school levy  
 596 entries shall be indented and preceded by the notation "Public  
 597 Schools:". For each voted levy for debt service, the entry shall  
 598 be "Voter Approved Debt Payments."

599 (b) In the second column, the gross amount of ad valorem  
 600 taxes levied against the parcel in the previous year. If the  
 601 parcel did not exist in the previous year, the second column  
 602 shall be blank.

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

606 (d) In the fourth column, the gross amount of ad valorem  
 607 taxes which will apply to the parcel in the current year if each  
 608 taxing authority levies last year's adjusted tax rate or, in the  
 609 case of voted levies for debt service, the amount previously

590-02728-17

2017226c1

610 authorized by referendum.

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

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

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

621 (5) Following the entries for each taxing authority, a  
 622 final entry shall show: in the first column, the words "Total  
 623 Property Taxes:" and in the second, fourth, and sixth columns,  
 624 the sum of the entries for each of the individual taxing  
 625 authorities. The second, fourth, and sixth columns shall,  
 626 immediately below said entries, be labeled Column 1, Column 2,  
 627 and Column 3, respectively. Below these labels shall appear, in  
 628 boldfaced type, the statement: SEE REVERSE SIDE FOR EXPLANATION.

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

632 1. The assessed value, value of exemptions, and taxable  
 633 value for the previous year and the current year.

634 2. Each assessment reduction and exemption applicable to  
 635 the property, including the value of the assessment reduction or  
 636 exemption and tax levies to which they apply.

637 (b) The reverse side of the second page shall contain  
 638 definitions and explanations for the values included on the

590-02728-17 2017226c1

639 front side.

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

642 If you feel that the market value of your property is  
643 inaccurate or does not reflect fair market value, or if you are  
644 entitled to an exemption or classification that is not reflected  
645 above, contact your county property appraiser at ...(phone  
646 number)... or ...(location)....

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

652 (8) The reverse side of the first page of the form shall  
653 read:

## EXPLANATION

654 \*COLUMN 1—"YOUR PROPERTY TAXES LAST YEAR"

655 This column shows the taxes that applied last year to your  
656 property. These amounts were based on budgets adopted last year  
657 and your property's previous taxable value.

658 \*COLUMN 2—"YOUR TAXES IF NO BUDGET CHANGE IS ADOPTED"

659 This column shows what your taxes will be this year IF EACH  
660 TAXING AUTHORITY DOES NOT CHANGE ITS PROPERTY TAX LEVY. These  
661 amounts are based on last year's budgets and your current  
662 assessment.

663 \*COLUMN 3—"YOUR TAXES IF PROPOSED BUDGET CHANGE IS ADOPTED"

664 This column shows what your taxes will be this year under the  
665 BUDGET ACTUALLY PROPOSED by each local taxing authority. The  
666 proposal is NOT final and may be amended at the public hearings  
667

Page 23 of 25

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590-02728-17 2017226c1

668 shown on the front side of this notice. The difference between  
669 columns 2 and 3 is the tax change proposed by each local taxing  
670 authority and is NOT the result of higher assessments.

671 \*Note: Amounts shown on this form do NOT reflect early payment  
672 discounts you may have received or may be eligible to receive.  
673 (Discounts are a maximum of 4 percent of the amounts shown on  
674 this form.)

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

677 "Your final tax bill may contain non-ad valorem assessments  
678 which may not be reflected on this notice such as assessments  
679 for roads, fire, garbage, lighting, drainage, water, sewer, or  
680 other governmental services and facilities which may be levied  
681 by your county, city, or any special district."

682 (10) (a) If requested by the local governing board levying  
683 non-ad valorem assessments and agreed to by the property  
684 appraiser, the notice specified in this section may contain a  
685 notice of proposed or adopted non-ad valorem assessments. If so  
686 agreed, the notice shall be titled:

NOTICE OF PROPOSED PROPERTY TAXES

AND PROPOSED OR ADOPTED

NON-AD VALOREM ASSESSMENTS

DO NOT PAY—THIS IS NOT A BILL

691 There must be a clear partition between the notice of proposed  
692 property taxes and the notice of proposed or adopted non-ad  
693 valorem assessments. The partition must be a bold, horizontal  
694 line approximately 1/8-inch thick. By rule, the department shall  
695 provide a format for the form of the notice of proposed or  
696 adopted non-ad valorem assessments which meets the following

Page 24 of 25

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590-02728-17

2017226c1

697 minimum requirements:

698 1. There must be subheading for columns listing the levying  
699 local governing board, with corresponding assessment rates  
700 expressed in dollars and cents per unit of assessment, and the  
701 associated assessment amount.

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

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

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

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

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

718 Section 14. This act shall take effect July 1, 2017.



The Florida Senate

## Committee Agenda Request

**To:** Senator Kelli Stargel, Chair  
Appropriations Subcommittee on Finance and Tax


**Subject:** Committee Agenda Request

**Date:** March 23, 2017

---

I respectfully request that **Senate Bill #226**, relating to Property Taxes, be placed on the:

- committee agenda at your earliest possible convenience.
- next committee agenda.

  
\_\_\_\_\_  
Senator Frank Artiles  
Florida Senate, District 40

THE FLORIDA SENATE  
**APPEARANCE RECORD**

(Deliver BOTH copies of this form to the Senator or Senate Professional Staff conducting the meeting)

4/13/17  
Meeting Date

226  
Bill Number (if applicable)

295428  
Amendment Barcode (if applicable)

Topic Property Taxes

Name Jose Diaz

Job Title Lobbyist

Address 108 E. Jefferson St. Suite B  
Street  
Tallahassee FL 32301  
City State Zip

Phone (850) 691-0254

Email \_\_\_\_\_

Speaking:  For  Against  Information

Waive Speaking:  In Support  Against  
(The Chair will read this information into the record.)

Representing City of Homestead

Appearing at request of Chair:  Yes  No

Lobbyist registered with Legislature:  Yes  No

While it is a Senate tradition to encourage public testimony, time may not permit all persons wishing to speak to be heard at this meeting. Those who do speak may be asked to limit their remarks so that as many persons as possible can be heard.

This form is part of the public record for this meeting.



THE FLORIDA SENATE

APPEARANCE RECORD

(Deliver BOTH copies of this form to the Senator or Senate Professional Staff conducting the meeting)

4/13/17

Meeting Date

CS/SB 226

Bill Number (if applicable)

Topic \_\_\_\_\_

Amendment Barcode (if applicable)

Name Loren Levy

Job Title General Counsel, Property Appraisers' Ass'n of Fla.

Address 1828 Riggins Rd

Phone 850-219-0220

Street

Tallahassee FL 32308

City

State

Zip

Email paaf@comcast.net

Speaking:  For  Against  Information

Waive Speaking:  In Support  Against  
*(The Chair will read this information into the record.)*

Representing \_\_\_\_\_

Appearing at request of Chair:  Yes  No

Lobbyist registered with Legislature:  Yes  No

*While it is a Senate tradition to encourage public testimony, time may not permit all persons wishing to speak to be heard at this meeting. Those who do speak may be asked to limit their remarks so that as many persons as possible can be heard.*

**This form is part of the public record for this meeting.**

THE FLORIDA SENATE

APPEARANCE RECORD

4/13/17

(Deliver BOTH copies of this form to the Senator or Senate Professional Staff conducting the meeting)

226

Meeting Date

Bill Number (if applicable)

Topic Property Taxes

Amendment Barcode (if applicable)

Name Martha Cleaver

Job Title Legislative Consultant

Address P.O. Box 11275

Phone 850 491-1945

Street

Tallahassee FL 32302

Email marthacleaver@sapa.net

City

State

Zip

Speaking:  For  Against  Information

Waive Speaking:  In Support  Against  
(The Chair will read this information into the record.)

Representing FL Assoc. of Property Appraisers

Appearing at request of Chair:  Yes  No

Lobbyist registered with Legislature:  Yes  No

While it is a Senate tradition to encourage public testimony, time may not permit all persons wishing to speak to be heard at this meeting. Those who do speak may be asked to limit their remarks so that as many persons as possible can be heard.

This form is part of the public record for this meeting.

THE FLORIDA SENATE

APPEARANCE RECORD

(Deliver BOTH copies of this form to the Senator or Senate Professional Staff conducting the meeting)

4/13/17  
Meeting Date

226  
Bill Number (if applicable)

Topic Property Taxes

Amendment Barcode (if applicable)

Name Cavey Baker

Job Title Lake County Property Appraiser

Address P.O. Box 1027  
Street

Phone 352 253-2149

Tenares FL 32778  
City State Zip

Email cbaker@lcpafl.org

Speaking:  For  Against  Information

Waive Speaking:  In Support  Against  
(The Chair will read this information into the record.)

Representing FL Assoc. of Property Appraisers

Appearing at request of Chair:  Yes  No

Lobbyist registered with Legislature:  Yes  No

While it is a Senate tradition to encourage public testimony, time may not permit all persons wishing to speak to be heard at this meeting. Those who do speak may be asked to limit their remarks so that as many persons as possible can be heard.

This form is part of the public record for this meeting.

**The Florida Senate**  
**BILL ANALYSIS AND FISCAL IMPACT STATEMENT**

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

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Prepared By: The Professional Staff of the Appropriations Subcommittee on Finance and Tax

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**BILL:** PCS/CS/SB 282 (184632)

**INTRODUCER:** Appropriations Subcommittee on Finance and Tax; Community Affairs Committee; and Senator Artiles

**SUBJECT:** Towing and Storage Fees

**DATE:** April 14, 2017

**REVISED:** \_\_\_\_\_

	ANALYST	STAFF DIRECTOR	REFERENCE	ACTION
1.	Cochran	Yeatman	CA	<b>Fav/CS</b>
2.	Jones	Miller	TR	<b>Favorable</b>
3.	Gross	Diez-Arguelles	AFT	<b>Recommend: Fav/CS</b>
4.			AP	

**Please see Section IX. for Additional Information:**

COMMITTEE SUBSTITUTE - Substantial Changes

**I. Summary:**

PCS/CS/SB 282 prohibits a county or municipality from imposing a fee on an authorized wrecker operator or a vehicle storage company for towing, storing, or impounding a vehicle. This prohibition does not affect the authority of a county or municipality to levy a local business tax.

The bill also prohibits a county or municipality from imposing a charge, cost, expense, fine, fee, or penalty, other than the reasonable costs of towing and storage incurred by an authorized wrecker operator, on the registered owner of a vehicle removed and impounded by an authorized wrecker operator.

In addition, the bill provides that a county or municipality may impose a reasonable fee or charge for towing and storage not to exceed maximum rates adopted by the county or municipality, if the county or municipality has caused the owner's vehicle to be towed to and impounded at a facility owned by the county or municipality.

The Revenue Estimating Conference has not estimated the fiscal impact of this bill.

The bill takes effect July 1, 2017.

## II. Present Situation:

### County and Municipal Wrecker Operator Systems

A county or municipal government may contract with one or more wrecker operators to tow or remove wrecked, disabled, or abandoned vehicles from streets, highways, and accident sites.<sup>1</sup> After the establishment of such contract(s), the county or municipality must create a “wrecker operator system” to apportion towing assignments between the contracted wrecker services. This apportionment may occur through the creation of geographic zones, a rotation schedule, or a combination of those methods. Any wrecker operator that is included in the wrecker operator system is an “authorized wrecker operator” in the jurisdiction, while any wrecker operation not included is an “unauthorized wrecker operator.”<sup>2</sup>

Unauthorized wrecker operators are not permitted to initiate contact with a wrecked or disabled vehicle.<sup>3</sup> If the operator of a disabled vehicle initiates contact, an unauthorized wrecker operator must disclose in writing, before the vehicle is connected to the towing apparatus:

- His or her full name;
- His or her driver’s license number;
- That he or she is not a member of the wrecker operator system;
- That the vehicle is not being towed for the owner’s insurance company or lienholder;
- Whether he or she has an insurance policy providing \$300,000 in liability coverage and \$50,000 in on-hook cargo coverage; and
- Maximum rates for towing and storage.<sup>4</sup>

The unauthorized wrecker operator is also required to disclose this information in the presence of any law enforcement officer. It is a second degree misdemeanor for an unauthorized wrecker operator to initiate contact or to fail to provide required information after contact has been initiated.<sup>5</sup> An unauthorized wrecker operator misrepresenting his or her status as an authorized wrecker operator commits a first degree misdemeanor.<sup>6</sup> Unauthorized wrecker operators also are prohibited from monitoring police radios to determine the location of wrecked or disabled vehicles.<sup>7</sup>

Counties are required to establish maximum rates for the towing and storage of vehicles removed from private property, removed from the scene of an accident, or where the vehicle is towed at the request of a law enforcement officer.<sup>8</sup> Municipalities are also authorized to adopt maximum rate ordinances.<sup>9</sup>

---

<sup>1</sup> Section 323.002(1)(c), F.S.

<sup>2</sup> Section 323.002(1), F.S.

<sup>3</sup> Section 323.002(2)(b), F.S.

<sup>4</sup> Section 323.002(2)(c), F.S.

<sup>5</sup> *Id.*

<sup>6</sup> Section 323.002(2)(d), F.S.

<sup>7</sup> Section 323.002(2)(a), F.S.

<sup>8</sup> Section 125.0103(1)(c), F.S.

<sup>9</sup> Section 166.043(1)(c), F.S.

## Vehicle Holds and Wrecker Operator Storage Facilities

An investigating agency may place a hold on a motor vehicle stored within a wrecker operator's storage facility for up to 5 business days.<sup>10</sup> A hold may be applied where the officer has probable cause to believe the vehicle:

- Should be seized under the Florida Contraband Forfeiture Act or ch. 379, F.S.;
- Was used as the means of committing a crime;
- Is evidence that tends to show a crime has been committed; or
- Was involved in a traffic accident resulting in death or personal injury.<sup>11</sup>

An officer may also apply a hold when the vehicle is impounded pursuant to ss. 316.193 or 322.34, F.S., and when the officer is complying with a court order.<sup>12</sup>

The hold must be in writing and include:

- The name and agency of the law enforcement officer placing the hold;
- The date and time the hold is placed on the vehicle;
- A general description of the vehicle;
- The specific reason for the hold;
- The condition of the vehicle;
- The location where the vehicle is being held; and
- The name and contact information for the wrecker operator and storage facility.<sup>13</sup>

The investigating agency must inform the wrecker operator within the 5-day holding period if the agency intends to hold the vehicle for a longer period of time.<sup>14</sup> The vehicle owner is liable for towing and storage charges for the first 5 days. If the vehicle is to be held beyond 5 days, the investigating agency may choose to have the vehicle stored at a designated impound lot or to pay for storage at the wrecker operator's storage facility.<sup>15</sup>

## Authority for Local Governments to Charge Fees

Counties and municipalities do not have authority to levy taxes, other than ad valorem taxes, except as provided by general law.<sup>16</sup> However, local governments have authority to impose user fees or assessments by local ordinance, that authority is within the constitutional and statutory home rule powers of local governments.<sup>17</sup> The key distinction between a tax and a fee is that fees are voluntary and benefit particular individuals in a manner not shared by other members of public.<sup>18</sup> On the other hand, a tax is a "forced charge or imposition, operating whether we like it or not and in no sense depends on the will or contract of the one on whom it is imposed."<sup>19</sup>

<sup>10</sup> Section 323.001(1), F.S.

<sup>11</sup> Section 323.001(4)(a)-(e), F.S.

<sup>12</sup> Section 323.001(4)(f)-(g), F.S.

<sup>13</sup> Section 323.001(5), F.S.

<sup>14</sup> Section 323.001(2), F.S.

<sup>15</sup> Section 323.001(2)(a)-(b), F.S.

<sup>16</sup> Art. VII, s. 1(a), Fla. Const.

<sup>17</sup> *City of Boca Raton v. State*, 595 So. 2d 25, 30 (Fla. 1992).

<sup>18</sup> *City of Miami v. Quik Cash Jewelry & Pawn, Inc.*, 811 So. 2d 756, 758 (Fla. 3rd DCA 2002).

<sup>19</sup> *Id.* at 758-59 (citation omitted).

Usually a fee is applied for the use of a service. The fee rate is tied directly to the cost of maintaining the service. Money collected from a fee is generally not applied to uses other than to provide the service for which the fee is applied.

### **Administrative Fees Related to Towing and Storage**

Some municipalities charge administrative fees when a vehicle is towed in connection with certain misdemeanors or felonies.

The City of Sarasota seizes the vehicle of those arrested for crimes related to drugs or prostitution.<sup>20</sup> The registered owner of the vehicle is then given two options:

- The registered owner may request a hearing where the city must show by a preponderance of the evidence that the vehicle was used to facilitate the commission of an act of prostitution or any violation of ch. 893, F.S., the Florida Comprehensive Drug Abuse Prevention and Control Act. The owner may post a bond equal to the civil penalty (\$500), hearing costs (\$50), and towing and storage fees (\$125 plus \$25 per day) to receive the vehicle back pending the outcome of the hearing, or the owner may leave the vehicle in impound, incurring additional fees.
- The registered owner may waive the right to a hearing and pay the civil penalty (\$500).

If the registered owner of the vehicle is unable to pay the administrative penalty within 35 days, the city disposes of the vehicle. The same process and rate structure is employed by the City of Bradenton.<sup>21</sup>

Other municipalities have enacted ordinances charging an administrative fee for any vehicle impoundment associated with an arrest. For example, the City of Sweetwater imposes an “impoundment administrative fee” on all vehicles seized incident to an arrest. The fee is \$500 if the impoundment stems from a felony arrest and \$250 if the impoundment stems from a misdemeanor.<sup>22</sup>

The City of Winter Springs imposes an administrative fee for impoundment arising from 12 offenses enumerated in the authorizing ordinance, ranging from prostitution to dumping litter weighing more than 15 pounds.<sup>23</sup> The registered owner may request a hearing, accruing additional storage fees either pending the hearing or posting a bond equal to the amount of the administrative fee (\$550). If the registered owner waives the right to a hearing, the administrative fee is reduced to \$250. These fees are payable to the city but are collected by towing companies.<sup>24</sup>

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<sup>20</sup> Sarasota Police Department, *Vehicle Seizure Program*, available at <http://www.sarasotapd.org/vehicle-seizure-program/> (last visited Mar. 29, 2017).

<sup>21</sup> Bradenton, FL Code of Ordinances, ch. 54, art. IV (2013).

<sup>22</sup> Sweetwater, FL Code of Ordinances, ch. 42-1, s. 42.1(c) (2013).

<sup>23</sup> City of Winter Springs, Ordinance No. 2016-01 (effective October 23, 2016).

<sup>24</sup> Florida House of Representatives, *House Bill 193 Staff Analysis*, (Feb. 22, 2017) at p. 7, Winter Springs Police, Notice of Right to Hearing Form, available at <http://www.myfloridahouse.gov/Sections/Documents/loaddoc.aspx?FileName=h0193c.TIS.DOCX&DocumentType=Analysis&BillNumber=0193&Session=2017> (last visited April 10, 2017).

### III. Effect of Proposed Changes:

The bill prohibit a county or municipality from imposing a fee on an authorized wrecker operator or a vehicle storage company for towing, storing, or impounding a vehicle. This prohibition does not affect the authority of a county or municipality to levy a local business tax.

The bill also prohibits a county or municipality from imposing a charge, cost, expense, fine, fee, or penalty, other than the reasonable costs of towing and storage incurred by an authorized wrecker operator, on the registered owner or lienholder of a vehicle removed and impounded by an authorized wrecker operator.

In addition, the bill provides that a county or municipality may impose a reasonable fee or charge for towing and storage expenses, not to exceed the maximum rates approved by ordinance or rule under ss. 125.0103 or 166.043, F.S., on the legal owner of a vehicle if a county or municipal law enforcement officer has caused the owner's vehicle to be towed to and impounded at a facility owned by the county or municipality.

The bill takes effect July 1, 2017.

### IV. Constitutional Issues:

#### A. Municipality/County Mandates Restrictions:

Subsection (b) of section 18, Art. VII of the Florida Constitution provides that except upon approval of each house of the Legislature by two-thirds vote of the membership, the Legislature may not enact, amend, or repeal any general law if the anticipated effect of doing so would be to reduce the authority that counties or municipalities have to raise revenue in the aggregate, as such authority existed on February 1, 1989. However, the mandate requirements do not apply to laws having an insignificant impact, which for Fiscal Year 2017-2018 is \$2 million or less.<sup>25,26,27</sup>

The Revenue Estimating Conference has not estimated the fiscal impact of this bill. If the bill reduces the authority that counties and municipalities have to raise revenue by more than an insignificant amount, the mandates provision may apply and require a two-thirds vote of the membership in the Senate.

#### B. Public Records/Open Meetings Issues:

None.

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<sup>25</sup> FLA. CONST. art. VII, s. 18(d).

<sup>26</sup> An insignificant fiscal impact is the amount not greater than the average statewide population for the applicable fiscal year times \$0.10. See Florida Senate Committee on Community Affairs, Interim Report 2012-115: Insignificant Impact, (Sept. 2011), available at <http://www.flsenate.gov/PublishedContent/Session/2012/InterimReports/2012-115ca.pdf> (last visited April 5, 2017).

<sup>27</sup> Based on the Demographic Estimating Conference's population adopted on February 13, 2017. The conference packet is available at <http://edr.state.fl.us/Content/conferences/population/ConferenceResults.pdf> (last visited April 5, 2017).



C. Trust Funds Restrictions:

None.

V. **Fiscal Impact Statement:**

A. Tax/Fee Issues:

The Revenue Estimating Conference has not estimated the fiscal impact of this bill.

B. Private Sector Impact:

If counties and municipalities can no longer impose certain fees on vehicle owners, there is likely to be a positive benefit to certain citizens.

C. Government Sector Impact:

There is likely to be a negative fiscal impact on local governments, to the extent they are using fees connected to towing as a revenue source.

VI. **Technical Deficiencies:**

None.

VII. **Related Issues:**

None.

VIII. **Statutes Affected:**

This bill substantially amends section 323.002 of the Florida Statutes.

IX. **Additional Information:**

A. Committee Substitute – Statement of Changes:

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

**Recommended CS/CS by Appropriations Subcommittee on Finance and Tax on April 13, 2017:**

The committee substitute prohibits a county or municipality from imposing a fee on an authorized wrecker operator or a vehicle storage company for towing, storing, or impounding a vehicle. This prohibition does not affect the authority of a county or municipality to levy a local business tax.

**CS by Community Affairs on March 22, 2017:**

Provides that a county or municipality may not adopt or maintain an ordinance or rule that imposes a charge, cost, expense, fine, fee or penalty other than the reasonable costs of towing and storage incurred by an authorized wrecker operator, on the registered owner of a vehicle removed and impounded by an authorized wrecker operator. However,

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a county or municipality may impose a reasonable fee or charge for towing and storage not to exceed maximum rates if the county or municipality has caused the owner's vehicle to be towed to and impounded at a facility owned by the county or municipality.

**B. Amendments:**

None.



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LEGISLATIVE ACTION

Senate	.	House
Comm: WD	.	
04/13/2017	.	
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Appropriations Subcommittee on Finance and Tax (Articles)  
recommended the following:

**Senate Amendment (with title amendment)**

Delete everything after the enacting clause  
and insert:

Section 1. Section 125.01047, Florida Statutes, is created  
to read:

125.01047 Rules and ordinances relating to towing or  
storage services.-

(1) A county may not enact an ordinance or rule that would  
impose a fee or charge on an authorized wrecker operator, as



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11 defined in s. 323.002(1), a towing business, or a vehicle  
12 storage company for towing, storing, or impounding a vehicle by  
13 the wrecker operator, towing business, or vehicle storage  
14 company.

15 (2) The prohibition set forth in subsection (1) does not  
16 affect a county's authority to:

17 (a) Levy a reasonable business tax under s. 205.0315, s.  
18 205.033, or s. 205.0535.

19 (b) Impose a reasonable administrative fee or charge, not  
20 to exceed 30 percent of the maximum rates approved by ordinance  
21 or rule under s. 125.0103 or s. 166.043, on the legal owner of a  
22 vehicle which may be collected by an authorized wrecker  
23 operator, as defined in s. 323.002(1), a towing business, or  
24 vehicle storage company on behalf of the county if a county law  
25 enforcement officer or parking enforcement specialist has caused  
26 the owner's vehicle to be towed.

27 Section 2. Section 166.04465, Florida Statutes, is created  
28 to read:

29 166.04465 Rules and ordinances relating to towing or  
30 storage services.—

31 (1) A municipality may not enact an ordinance or rule that  
32 would impose a fee or charge on an authorized wrecker operator,  
33 as defined in s. 323.002(1), a towing business, or a vehicle  
34 storage company for towing, storing, or impounding a vehicle by  
35 the wrecker operator, towing business, or vehicle storage  
36 company.

37 (2) The prohibition set forth in subsection (1) does not  
38 affect a municipality's authority to:

39 (a) Levy a reasonable business tax under s. 205.0315, s.



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40 205.043, or s. 205.0535.

41 (b) Impose a reasonable administrative fee or charge, not  
42 to exceed 30 percent of the maximum rates approved by ordinance  
43 or rule under s. 125.0103 or s. 166.043, on the legal owner of a  
44 vehicle which may be collected by an authorized wrecker  
45 operator, as defined in s. 323.002(1), a towing business, or  
46 vehicle storage company on behalf of the municipality if a  
47 municipal law enforcement officer or parking enforcement  
48 specialist has caused the owner's vehicle to be towed.

49 Section 3. Subsection (5) is added to section 323.002,  
50 Florida Statutes, to read:

51 323.002 County and municipal wrecker operator systems;  
52 penalties for operation outside of system.-

53 (5) (a) Except as provided in paragraph (b), a county or  
54 municipality may not adopt or maintain in effect an ordinance or  
55 rule that imposes a charge, cost, expense, fine, fee, or  
56 penalty, other than the reasonable costs of towing and storage  
57 incurred by an authorized wrecker operator, on the registered  
58 owner or lienholder of a vehicle removed and impounded by an  
59 authorized wrecker operator under this chapter.

60 (b) A county or municipality may impose a reasonable  
61 administrative fee or charge, not to exceed 30 percent of the  
62 maximum rates approved by ordinance or rule under s. 125.0103 or  
63 s. 166.043, on the legal owner of a vehicle which may be  
64 collected by an authorized wrecker operator on behalf of a  
65 county or municipality if a county or municipal law enforcement  
66 officer or parking enforcement specialist has caused the owner's  
67 vehicle to be towed.

68 Section 4. This act shall take effect July 1, 2017.



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===== T I T L E A M E N D M E N T =====

And the title is amended as follows:

Delete everything before the enacting clause  
and insert:

A bill to be entitled  
An act relating to towing and storage fees; creating  
ss. 125.01047 and 166.04465, F.S.; prohibiting  
counties and municipalities from enacting certain  
ordinances or rules that impose a fee or charge on  
wrecker operators, towing businesses, or vehicle  
storage companies; providing exceptions; amending s.  
323.002, F.S.; prohibiting counties and municipalities  
from imposing additional charges, costs, expenses,  
fines, fees, or penalties on a registered owner or  
lienholder of a vehicle; providing an exception;  
providing an effective date.



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LEGISLATIVE ACTION

Senate	.	House
Comm: RCS	.	
04/13/2017	.	
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Appropriations Subcommittee on Finance and Tax (Articles)  
recommended the following:

**Senate Amendment (with title amendment)**

Delete everything after the enacting clause  
and insert:

Section 1. Section 125.01047, Florida Statutes, is created  
to read:

125.01047 Rules and ordinances relating to towing or  
storage services.-

(1) A county may not enact an ordinance or rule that would  
impose a fee or charge on an authorized wrecker operator, as



273438

11 defined in s. 323.002(1), or a vehicle storage company for  
12 towing, storing, or impounding a vehicle by the wrecker operator  
13 or vehicle storage company.

14 (2) The prohibition set forth in subsection (1) does not  
15 affect a county's authority to:

16 (a) Levy a reasonable business tax under s. 205.0315, s.  
17 205.033, or s. 205.0535.

18 (b) Impose a reasonable fee or charge, not to exceed the  
19 maximum rates approved by ordinance or rule under s. 125.0103 or  
20 s. 166.043, on the legal owner of a vehicle if a county law  
21 enforcement officer has caused the owner's vehicle to be towed  
22 to and impounded at a facility owned by the county.

23 Section 2. Section 166.04465, Florida Statutes, is created  
24 to read:

25 166.04465 Rules and ordinances relating to towing or  
26 storage services.-

27 (1) A municipality may not enact an ordinance or rule that  
28 would impose a fee or charge on an authorized wrecker operator,  
29 as defined in s. 323.002(1), or a vehicle storage company for  
30 towing, storing, or impounding a vehicle by the wrecker operator  
31 or vehicle storage company.

32 (2) The prohibition set forth in subsection (1) does not  
33 affect a municipality's authority to:

34 (a) Levy a reasonable business tax under s. 205.0315, s.  
35 205.043, or s. 205.0535.

36 (b) Impose a reasonable fee or charge, not to exceed the  
37 maximum rates approved by ordinance or rule under s. 125.0103 or  
38 s. 166.043, on the legal owner of a vehicle if a municipal law  
39 enforcement officer has caused the owner's vehicle to be towed





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40 to and impounded at a facility owned by the municipality.

41 Section 3. Subsection (5) is added to section 323.002,  
42 Florida Statutes, to read:

43 323.002 County and municipal wrecker operator systems;  
44 penalties for operation outside of system.-

45 (5) (a) Except as provided in paragraph (b), a county or  
46 municipality may not adopt or maintain in effect an ordinance or  
47 rule that imposes a charge, cost, expense, fine, fee, or  
48 penalty, other than the reasonable costs of towing and storage  
49 incurred by an authorized wrecker operator, on the registered  
50 owner or lienholder of a vehicle removed and impounded by an  
51 authorized wrecker operator under this chapter.

52 (b) A county or municipality may impose a reasonable fee or  
53 charge for towing and storage expenses, not to exceed the  
54 maximum rates approved by ordinance or rule under s. 125.0103 or  
55 s. 166.043, on the legal owner of a vehicle if a county or  
56 municipal law enforcement officer has caused the owner's vehicle  
57 to be towed to and impounded at a facility owned by the county  
58 or municipality.

59 Section 4. This act shall take effect July 1, 2017.

60  
61 ===== T I T L E A M E N D M E N T =====

62 And the title is amended as follows:

63 Delete everything before the enacting clause  
64 and insert:

65 A bill to be entitled  
66 An act relating to towing and storage fees; creating  
67 ss. 125.01047 and 166.04465, F.S.; prohibiting  
68 counties and municipalities from enacting certain



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69       ordinances or rules to impose a fee or charge on  
70       wrecker operators or vehicle storage companies;  
71       providing exceptions; amending s. 323.002, F.S.;  
72       prohibiting counties and municipalities from imposing  
73       additional charges, costs, expenses, fines, fees, or  
74       penalties on a registered owner or lienholder of a  
75       vehicle; providing an exception; providing an  
76       effective date.

By the Committee on Community Affairs; and Senator Artiles

578-02733-17

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A bill to be entitled

An act relating to towing and storage fees; amending s. 323.002, F.S.; prohibiting counties and municipalities from imposing additional charges, costs, expenses, fines, fees, or penalties on a registered owner or lienholder of a vehicle; providing an exception; providing an effective date.

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

Section 1. Subsection (5) is added to section 323.002, Florida Statutes, to read:

323.002 County and municipal wrecker operator systems; penalties for operation outside of system.—

(5) (a) Except as provided in paragraph (b), a county or municipality may not adopt or maintain in effect an ordinance or rule that imposes a charge, cost, expense, fine, fee, or penalty, other than the reasonable costs of towing and storage incurred by an authorized wrecker operator, on the registered owner or lienholder of a vehicle removed and impounded by an authorized wrecker operator under this chapter.

(b) A county or municipality may impose a reasonable fee or charge for towing and storage expenses, not to exceed the maximum rates approved by ordinance or rule under s. 125.0103 or s. 166.043, on the legal owner of a vehicle if a county or municipal law enforcement officer has caused the owner's vehicle to be towed to and impounded at a facility owned by the county or municipality.

Section 2. This act shall take effect July 1, 2017.



The Florida Senate

## Committee Agenda Request

**To:** Senator Kelli Stargel, Chair  
Appropriations Subcommittee on  
Finance and Tax


**Subject:** Committee Agenda Request

**Date:** April 4, 2017

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I respectfully request that **Senate Bill #282**, relating to Towing and Storage Fees, be placed on the:

- committee agenda at your earliest possible convenience.
- next committee agenda.

  
\_\_\_\_\_  
Senator Frank Artiles  
Florida Senate, District 40

THE FLORIDA SENATE

APPEARANCE RECORD

(Deliver BOTH copies of this form to the Senator or Senate Professional Staff conducting the meeting)

04/13/17

Meeting Date

282

Bill Number (if applicable)

273438

Amendment Barcode (if applicable)

Topic Towing and Storage Fees

Name David Custin

Job Title Contact Lobbyist

Address 6401 SW 113 PL

Street

Miami, FL

City

State

33173

Zip

Phone 305-609-8596

Email CustinDR@davidrcustin.com

Speaking:  For  Against  Information

Waive Speaking:  In Support  Against  
(The Chair will read this information into the record.)

Representing Beach Towing Services and Tremont Towing

Appearing at request of Chair:  Yes  No

Lobbyist registered with Legislature:  Yes  No

While it is a Senate tradition to encourage public testimony, time may not permit all persons wishing to speak to be heard at this meeting. Those who do speak may be asked to limit their remarks so that as many persons as possible can be heard.

This form is part of the public record for this meeting.

THE FLORIDA SENATE  
**APPEARANCE RECORD**

(Deliver BOTH copies of this form to the Senator or Senate Professional Staff conducting the meeting)

4/13/17  
Meeting Date

SB 202  
Bill Number (if applicable)

Topic Towing & Storage Fees

Amendment Barcode (if applicable)

Name Sam Brewer

Job Title Past President of Professional Wrecker Operators of Florida

Address 108 E Jefferson St. Suite B Phone (850) 681-0254

Street

Tallahassee

City

FL

State

32307

Zip

Email \_\_\_\_\_

Speaking:  For  Against  Information

Waive Speaking:  In Support  Against  
(The Chair will read ~~this information~~ into the record.)

Representing \_\_\_\_\_

Appearing at request of Chair:  Yes  No

Lobbyist registered with Legislature:  Yes  No

While it is a Senate tradition to encourage public testimony, time may not permit all persons wishing to speak to be heard at this meeting. Those who do speak may be asked to limit their remarks so that as many persons as possible can be heard.

This form is part of the public record for this meeting.

S-001 (10/14/14)

**The Florida Senate**  
**BILL ANALYSIS AND FISCAL IMPACT STATEMENT**

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

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Prepared By: The Professional Staff of the Appropriations Subcommittee on Finance and Tax

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BILL: PCS/CS/SB 330 (921336)

INTRODUCER: Appropriations Subcommittee on Finance and Tax; Community Affairs Committee, and Senator Steube

SUBJECT: Local Business Taxes

DATE: April 14, 2017

REVISED: \_\_\_\_\_

	ANALYST	STAFF DIRECTOR	REFERENCE	ACTION
1.	<u>Present</u>	<u>Yeatman</u>	<u>CA</u>	<u>Fav/CS</u>
2.	<u>Babin</u>	<u>Diez-Arguelles</u>	<u>AFT</u>	<u>Recommend: Fav/CS</u>
3.	<u>                    </u>	<u>                    </u>	<u>AP</u>	<u>                    </u>

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**Please see Section IX. for Additional Information:**

COMMITTEE SUBSTITUTE - Substantial Changes

**I. Summary:**

PCS/CS/SB 330 provides an exemption from the local business tax for:

- Veterans.
- Spouses and surviving spouses of veterans.
- Certain spouses of active servicemembers.
- Individuals who receive public assistance.
- Low-income individuals.
- Business entities when a controlling interest thereof is owned by an individual listed above.

Qualifying individuals must complete and sign a Request for Fee Exemption.

The bill is effective upon becoming a law.

The Revenue Estimating Conference estimates that the bill will reduce local business tax revenues by \$23.2 million beginning in Fiscal Year 2017-2018, with a recurring reduction of \$23.2 million.

**This bill may be a mandate requiring a two-thirds vote of the membership of the Senate. See Section IV.A. of the analysis.**

## II. Present Situation:

### Local Business Tax

The local business tax, authorized in ch. 205, F.S., means the fees charged and the method by which a local government authority grants the privilege of engaging in or managing any business, profession, or occupation within its jurisdiction.<sup>1</sup> Counties and municipalities may levy a business tax.<sup>2</sup>

### Eligibility Requirements

County and municipal governments are eligible to levy, by appropriate resolution or ordinance, a business tax for the privilege of engaging in or managing any business, profession, or occupation within their jurisdictions. If adopted by ordinance prior to January 1, 1995, a county, as defined in s. 125.011(1), F.S., (i.e., Miami-Dade County) or any adjacent county (i.e., Broward, Collier, and Monroe counties) is authorized to levy and collect an additional business tax up to 50 percent of the appropriate business tax imposed under s. 205.033(1), F.S.<sup>3</sup>

### Administrative Procedures

To levy a business tax, the governing body must first give at least 14 days of public notice between the first and last reading of the resolution or ordinance by publishing a notice in a newspaper of general circulation within its jurisdiction.<sup>4</sup> The public notice must contain the proposed classifications and rates applicable to the business tax.<sup>5</sup> A number of other conditions for levy are imposed on counties and municipalities.<sup>6</sup>

For purposes of ch. 205, F.S., the terms “business,” “profession,” and “occupation” do not include the customary religious, charitable, or educational activities of nonprofit religious, nonprofit charitable, and nonprofit educational institutions in the state.<sup>7</sup> These institutions are more particularly defined and limited in statute.<sup>8</sup> The term “receipt” means the document that is issued by the local governing authority which bears the words “Local Business Tax Receipt” and evidences that the person in whose name the document is issued has complied with the provisions of ch. 205, F.S., relating to the business tax.<sup>9</sup>

The governing body of a municipality that levies the tax may request that the county in which the municipality is located issue the municipal receipt and collect the tax.<sup>10</sup> The governing body of a county that levies the tax may request that municipalities within the county issue the county

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<sup>1</sup> Section 205.022(5), F.S.

<sup>2</sup> Sections 205.033 and 205.043, F.S.

<sup>3</sup> Section 205.033(6), F.S.

<sup>4</sup> Sections 205.032 and 205.042, F.S.

<sup>5</sup> *Id.*

<sup>6</sup> Sections 205.033 and 205.043, F.S.

<sup>7</sup> Section 205.022(1), F.S.

<sup>8</sup> *Id.*

<sup>9</sup> Section 205.022(2), F.S.

<sup>10</sup> Section 205.045, F.S.



receipt and collect the tax.<sup>11</sup> However, before any local government issues any business receipts on behalf of another local government, appropriate agreements must be entered into by the affected local governments.<sup>12</sup> All business tax receipts are sold by the appropriate tax collector beginning July 1 of each year.<sup>13</sup> The taxes are due and payable on or before September 30 of each year, and the receipts expire on September 30 of the succeeding year.<sup>14</sup> In several situations, administrative penalties are also imposed.<sup>15</sup>

A county or municipality that has not adopted a business tax ordinance or resolution may adopt a business tax ordinance.<sup>16</sup> The tax rate structure and classifications in the adopted ordinance must be reasonable and based upon the rate structure and classifications prescribed in ordinances adopted by adjacent local governments that have implemented s. 205.0535, F.S.<sup>17</sup> If no adjacent local government has implemented s. 205.0535, F.S., or if the governing body of the county or municipality finds that the rate structures or classifications of adjacent local governments are unreasonable, then an alternative method is authorized. In such a case, the rate structure or classifications prescribed in the ordinance of the local government seeking to impose the tax may be based upon those prescribed in ordinances adopted by local governments that have implemented s. 205.0535, F.S., in counties or municipalities that have a comparable population.<sup>18</sup>

Prior to October 1, 2008, any municipality that adopted by ordinance a local business tax after October 1, 1995, could, by ordinance, reclassify businesses, professions, and occupations and establish new rate structures, provided certain conditions were met. If such conditions were met, counties and municipalities could, every other year thereafter, increase or decrease by ordinance the rates of business taxes by up to 5 percent. Any subsequent increase must be enacted by at least a majority plus one vote of the governing body.<sup>19</sup> A county or municipality is not prohibited from decreasing or repealing any authorized local business tax. The governing body may adopt an ordinance by majority vote that repeals a local business tax or establishes new rates that decrease local business taxes and do not result in an increase in local business taxes for a taxpayer without having to establish an equity study commission.<sup>20</sup>

### **Exemptions**

State law exempts, or allows local governments to exempt, certain individuals from all or some portion of local business taxes.<sup>21</sup> Customary religious, charitable, or educational activities of nonprofit religious, nonprofit charitable, and nonprofit educational institutions are excluded from the definition of “business,” “profession,” and “occupation” and are thereby excluded from

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<sup>11</sup> *Id.*

<sup>12</sup> *Id.*

<sup>13</sup> Section 205.053, F.S.

<sup>14</sup> *Id.*

<sup>15</sup> *Id.*

<sup>16</sup> Section 205.0315, F.S.

<sup>17</sup> *Id.*

<sup>18</sup> *Id.*

<sup>19</sup> Section 205.0535(4), F.S.

<sup>20</sup> Section 205.0535(5), F.S.

<sup>21</sup> Sections 205.054, 205.063, 205.064, 205.065, 205.066, 205.067, 205.162, 205.171, 205.191, 205.192, and 205.193, F.S.

paying local business taxes.<sup>22</sup> The delivery and transportation of tangible personal property by a business that is otherwise required to pay a local business tax may not be charged a separate local business tax for such delivery or transportation service.<sup>23</sup> There are also exemptions for persons engaged in specified farming activities,<sup>24</sup> certain nonresident persons regulated by the Department of Business and Professional Regulation,<sup>25</sup> certain employees of businesses that are required to pay a local business tax,<sup>26</sup> certain disabled persons, the elderly, and widows with minor dependents,<sup>27</sup> disabled veterans of any war or their unremarried spouses,<sup>28</sup> and certain mobile home setup operations.<sup>29</sup> A charitable, religious, fraternal, youth, civic, service, or other similar organization that makes occasional sales or engages in fundraising projects that are performed exclusively by the members where the proceeds derived from the activities are used exclusively in the charitable, religious, fraternal, youth, civic, and service activities of the organization is also exempt.<sup>30</sup>

### **Regulatory Provisions**

State law also regulates the issuance of local business tax receipts to certain individuals or businesses.<sup>31</sup> Section 205.194, F.S., provides that any person applying for or renewing a local business tax receipt to practice any profession or engage in or manage any business or occupation regulated by the Department of Business and Professional Regulation, the Florida Supreme Court, or any other state regulatory agency, including any board or commission thereof, must exhibit an active state certificate, registration, or license, or proof of copy of the same, before such local receipt may be issued.

State law provides similar requirements for production of evidence of appropriate licensure prior to issuance of a local business tax receipt for pharmacies and pharmacists,<sup>32</sup> assisted living facilities,<sup>33</sup> pest control,<sup>34</sup> health studios,<sup>35</sup> sellers of travel,<sup>36</sup> telemarketing businesses,<sup>37</sup> and household moving services.<sup>38</sup> However, out-of-state businesses that are conducting operations within the state solely to perform disaster-related work or emergency-related work during a disaster-response period are not subject to registration, filing, or remittance requirements, including requirements for local business taxes.<sup>39</sup>

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<sup>22</sup> Section 205.022(1), F.S.

<sup>23</sup> Section 205.063, F.S.

<sup>24</sup> Section 205.064, F.S.

<sup>25</sup> Section 205.065, F.S.

<sup>26</sup> Section 205.066, F.S.

<sup>27</sup> Section 205.162, F.S.

<sup>28</sup> Section 205.171, F.S.

<sup>29</sup> Section 205.193, F.S.

<sup>30</sup> Section 205.192, F.S.

<sup>31</sup> Sections 205.194, 205.196, 205.1965, 205.1967, 205.1969, 205.1971, 205.1973, and 205.1975, F.S.

<sup>32</sup> Section 205.196, F.S.

<sup>33</sup> Section 205.1965, F.S.

<sup>34</sup> Section 205.1967, F.S.

<sup>35</sup> Section 205.1969, F.S.

<sup>36</sup> Section 205.1971, F.S.

<sup>37</sup> Section 205.1973, F.S.

<sup>38</sup> Section 205.1975, F.S.

<sup>39</sup> Section 213.055, F.S.

### **Distribution of Revenues**

The revenues derived from the business tax imposed by county governments, exclusive of the costs of collection and credit given for municipal business taxes, are apportioned between the county's unincorporated area and the incorporated municipalities located within the county by a ratio derived by dividing their respective populations by the county's total population.<sup>40</sup> Within 15 days following the month of receipt, the apportioned revenues are sent to each governing authority; however, this provision does not apply to counties that have established a new rate structure pursuant to s. 205.0535, F.S.<sup>41</sup>

### **Authorized Uses of Revenues**

The tax proceeds are considered general revenue for the county or municipality. Additionally, the county business tax proceeds may be used for overseeing and implementing a comprehensive economic development strategy through advertising, promotional activities, and other sales and marketing techniques.<sup>42</sup> The proceeds of the additional county business tax imposed pursuant to s. 205.033(6), F.S., are distributed by the county's governing body to a designated organization or agency for the purpose of implementing a comprehensive economic development strategy through advertising, promotional activities, and other sales and marketing techniques.<sup>43</sup>

### **Total Revenues Collected**

According to a report published by the Office of Economic and Demographic Research (EDR), in Fiscal Year 2013-14, 33 counties collected a total of \$27 million of local business tax revenue. In that same fiscal year, 292 municipalities collected a total of \$143 million of local business tax revenue.<sup>44</sup>

Certain local governments receive a sizable amount of revenue from the local business tax. At least seven municipalities received over \$7 million in revenue from the local business tax including:

- Panama City—\$8.6 million;
- Panama City Beach—\$10 million;
- Jacksonville—\$7 million;
- Tampa—\$10.2 million;
- Hialeah—\$9.3 million;
- Miami—\$7.6 million; and
- Orlando—\$8.1 million.

Miami-Dade County received \$11.6 million in revenue from the local business tax.

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<sup>40</sup> Section 205.033(4), F.S.

<sup>41</sup> Section 205.033(5), F.S.

<sup>42</sup> Section 205.033(7), F.S.

<sup>43</sup> Section 205.033(6)(b), F.S.

<sup>44</sup> Office of Economic and Demographic Research, 2014 County and Municipal Revenues for the Local Business Tax, available at <http://edr.state.fl.us/Content/local-government/data/data-a-to-z/g-l.cfm> (last visited April 6, 2017).

### III. Effect of Proposed Changes:

**Section 1** creates s. 205.055, F.S., to provide an exemption from the local business tax and any subsequent fees for the following individuals and businesses that meet the listed criteria below on or after July 1, 2017:

- A veteran, the spouse of a veteran, or the surviving spouse of a veteran;
- The spouse of an active military servicemember who has relocated to the county or municipality pursuant to a permanent change of station order;
- An individual who is receiving public assistance, as that term is defined in s. 409.2554, F.S.;<sup>45</sup>
- An individual whose household income is less than 130 percent of the federal poverty level based on the current year's federal poverty guidelines; and
- A business whose controlling interest is owned by an exempt person.

In order to be entitled to the exemption, the individual must complete and sign, under penalty of perjury, a Request for Fee Exemption, furnished by the local governing authority, and must provide written documentation in support of his or her request.

**Section 2** repeals s. 205.171, F.S., relating to exemptions from the local business tax for disabled veterans of any war or their unremarried spouses.

**Section 3** provides that this act shall take effect on July 1, 2017.

### IV. Constitutional Issues:

#### A. Municipality/County Mandates Restrictions:

Subsection (b) of section 18, Article VII of the Florida Constitution, provides that except upon the approval of each house of the Legislature by a two-thirds vote of the membership, the Legislature may not enact, amend, or repeal any general law if the anticipated effect of doing so would be to reduce the authority that municipalities or counties have to raise revenue in the aggregate, as such authority existed on February 1, 1989. However, the mandate requirements do not apply to laws having an insignificant impact, which for Fiscal Year 2016-2017 was \$2 million or less.<sup>46,47,48</sup>

The mandates provision of section 18, Article VII of the Florida Constitution, may apply because this bill reduces local government authority to raise revenue by exempting certain persons from the local business tax. This bill does not appear to qualify under any

<sup>45</sup> Section 409.2554(8), F.S., defines "public assistance" to mean money assistance paid on the basis of Title IV-E and Title XIX of the Social Security Act, temporary cash assistance, or food assistance benefits received on behalf of a child under 18 years of age who has an absent parent.

<sup>46</sup> FLA. CONST. art. VII, s. 18(d).

<sup>47</sup> An insignificant fiscal impact is the amount not greater than the average statewide population for the applicable fiscal year times \$0.10. See Florida Senate Committee on Community Affairs, *Interim Report 2012-115: Insignificant Impact*, (Sept 2011), available at <http://www.flsenate.gov/PublishedContent/Session/2012/InterimReports/2012-115ca.pdf> (last visited April 6, 2017).

<sup>48</sup> Based on the Demographic Estimating Conference's population adopted on November 1, 2016. The conference packet is available at <http://edr.state.fl.us/Content/conferences/population/ConferenceResults.pdf> (last visited April 6, 2017).

exemption or exception. Therefore, the bill may qualify as a mandate, requiring a two-thirds vote of the membership of each chamber of the Legislature.

**B. Public Records/Open Meetings Issues:**

None.

**C. Trust Funds Restrictions:**

None.

**V. Fiscal Impact Statement:**

**A. Tax/Fee Issues:**

The Revenue Estimating Conference estimates that the bill will reduce local business tax revenues by \$23.2 million beginning in Fiscal Year 2017-2018, assuming the bill language exempts spouses of veterans.

**B. Private Sector Impact:**

Veterans, spouses of veterans, surviving spouses of veterans, certain spouses of active servicemembers, and low-income individuals will be exempt from the local business tax, if they complete and sign a Request for Fee Exemption.

**C. Government Sector Impact:**

None.

**VI. Technical Deficiencies:**

None.

**VII. Related Issues:**

None.

**VIII. Statutes Affected:**

This bill creates section 205.055 of the Florida Statutes.

This bill repeals section 205.171 of the Florida Statutes.

**IX. Additional Information:**

- A. **Committee Substitute – Statement of Substantial Changes:**  
(Summarizing differences between the Committee Substitute and the prior version of the bill.)

**Recommended CS/CS by Appropriations Subcommittee on Finance and Tax on April 13, 2017:**

The committee substitute:

- Includes spouses of veterans in the list of exempt individuals; and
- Specifies that businesses are also exempt if the controlling interest thereof is owned by an exempt person.

**CS by Community Affairs on March 22, 2017:**

Removes provisions that:

- Prohibited municipalities and counties from levying a local business tax that was not adopted before a certain date;
- Limited the rate of the local business tax; and
- Set maximum limits of certain transfer fees.

- B. **Amendments:**

None.



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LEGISLATIVE ACTION

Senate	.	House
Comm: RCS	.	
04/13/2017	.	
	.	
	.	
	.	

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Appropriations Subcommittee on Finance and Tax (Steube)  
recommended the following:

**Senate Amendment (with title amendment)**

Delete everything after the enacting clause  
and insert:

Section 1. Section 205.055, Florida Statutes, is created to  
read:

205.055 Exemptions; veterans, spouses of veterans and  
certain servicemembers, and low-income individuals.—A veteran,  
the spouse of a veteran, or the surviving spouse of a veteran;  
the spouse of an active military servicemember who has relocated



757198

11 to the county or municipality pursuant to a permanent change of  
12 station order; an individual who is receiving public assistance,  
13 as defined in s. 409.2554; or an individual whose household  
14 income is below 130 percent of the federal poverty level based  
15 on the current year's federal poverty guidelines is entitled to  
16 an exemption from the business tax and any fees imposed under  
17 this chapter, if such individual completes and signs, under  
18 penalty of perjury, a Request for Fee Exemption to be furnished  
19 by the local governing authority and provides written  
20 documentation in support of his or her request. If an exempt  
21 individual owns a controlling interest in a business, the  
22 business is exempt.

23 Section 2. Section 205.171, Florida Statutes, is repealed.

24 Section 3. This act shall take effect July 1, 2017.

25

26 ===== T I T L E A M E N D M E N T =====

27 And the title is amended as follows:

28 Delete everything before the enacting clause  
29 and insert:

30 A bill to be entitled  
31 An act relating to local business taxes; creating s.  
32 205.055, F.S.; providing an exemption from the  
33 business tax and certain fees to veterans, spouses and  
34 surviving spouses of veterans, spouses of certain  
35 active military servicemembers, and specified low-  
36 income individuals; providing requirements for  
37 applying for the exemption; providing the exemption  
38 for a business if an exempt individual owns a  
39 controlling interest in such business; repealing s.





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41  
42

205.171, F.S., relating to exemptions allowed to  
disabled veterans of any war or their unremarried  
spouses; providing an effective date.

By the Committee on Community Affairs; and Senator Steube

578-02730-17

2017330c1

1 A bill to be entitled  
 2 An act relating to local business taxes; creating s.  
 3 205.055, F.S.; providing an exemption from the  
 4 business tax, subject to certain conditions, to  
 5 specified veterans, spouses of veterans and active  
 6 servicemembers, and low-income individuals; repealing  
 7 s. 205.171, F.S., relating to exemptions allowed  
 8 disabled veterans of any war or their unremarried  
 9 spouses; providing an effective date.

10  
 11 Be It Enacted by the Legislature of the State of Florida:

12  
 13 Section 1. Section 205.055, Florida Statutes, is created to  
 14 read:

15 205.055 Exemptions; veterans, certain spouses, and low-  
 16 income individuals.—On or after July 1, 2016, a veteran or the  
 17 surviving spouse of a veteran of the United States Armed Forces;  
 18 the spouse of an active military servicemember who has relocated  
 19 to the county or municipality pursuant to a permanent change of  
 20 station order; an individual who is receiving public assistance,  
 21 as that term is defined in s. 409.2554; or an individual whose  
 22 household income is less than 130 percent of the federal poverty  
 23 level based on the current year's federal poverty guidelines is  
 24 entitled to an exemption from the business tax and any fees  
 25 imposed under this chapter, if such individual completes and  
 26 signs, under penalty of perjury, a Request for Fee Exemption to  
 27 be furnished by the local governing authority and provides  
 28 written documentation in support of his or her request.

29 Section 2. Section 205.171, Florida Statutes, is repealed.

Page 1 of 2

**CODING:** Words ~~stricken~~ are deletions; words underlined are additions.

578-02730-17

2017330c1

30 Section 3. This act shall take effect upon becoming a law.

Page 2 of 2

**CODING:** Words ~~stricken~~ are deletions; words underlined are additions.



## THE FLORIDA SENATE

Tallahassee, Florida 32399-1100

### COMMITTEES:

Judiciary, *Chair*  
Banking and Insurance, *Vice Chair*  
Agriculture  
Appropriations Subcommittee on Finance and Tax  
Regulated Industries

### JOINT COMMITTEE:

Joint Committee on Public Counsel Oversight

**SENATOR GREG STEUBE**

23rd District

March 22, 2017

The Honorable Kelli Stargel  
Florida Senate  
322 Senate Office Building  
404 South Monroe Street  
Tallahassee, FL 32399-1100

Dear Senator Stargel,

I am writing this letter because my bill, SB 330 Local Business Tax, has been referred to the Senate Appropriations Subcommittee on Finance and Tax. This bill passed the Senate Community Affairs Committee on March 22. I am respectfully requesting that you place the bill on your committee's calendar for the next committee week.

Thank you for your consideration. Please contact me if you have any questions.

Very respectfully yours,

A handwritten signature in black ink, appearing to read "W. Steube".

W. Gregory Steube, District 23

REPLY TO:

- 722 Apex Road, Unit A, Sarasota, Florida 34240 (941)342-9162
- 326 Senate Office Building, 404 South Monroe Street, Tallahassee, Florida 32399-1100 (850) 487-5023

Senate's Website: [www.flsenate.gov](http://www.flsenate.gov)

**JOE NEGRON**  
President of the Senate

**ANITERE FLORES**  
President Pro Tempore

THE FLORIDA SENATE  
**APPEARANCE RECORD**

(Deliver BOTH copies of this form to the Senator or Senate Professional Staff conducting the meeting)

4/13/2017

Meeting Date

330

Bill Number (if applicable)

Topic Local Business Tax

Amendment Barcode (if applicable)

Name Jorge Chamizo

Job Title Attorney

Address 108 South Monroe Street

Phone (850) 681-0024

Street  
Tallahassee, FL 32301  
City State Zip

Email jorg@flapartners.com

Speaking:  For  Against  Information

Waive Speaking:  In Support  Against  
(The Chair will read this information into the record.)

Representing Opportunity Solutions Project

Appearing at request of Chair:  Yes  No

Lobbyist registered with Legislature:  Yes  No

While it is a Senate tradition to encourage public testimony, time may not permit all persons wishing to speak to be heard at this meeting. Those who do speak may be asked to limit their remarks so that as many persons as possible can be heard.

This form is part of the public record for this meeting.

**The Florida Senate**  
**BILL ANALYSIS AND FISCAL IMPACT STATEMENT**

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

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Prepared By: The Professional Staff of the Appropriations Subcommittee on Finance and Tax

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BILL: PCS/CS/CS/SB 764 (929072)

INTRODUCER: Appropriations Subcommittee on Finance and Tax; Community Affairs Committee;  
Governmental Oversight and Accountability Committee; and Senator Baxley

SUBJECT: Ad Valorem Taxation

DATE: April 14, 2017

REVISED: \_\_\_\_\_

	ANALYST	STAFF DIRECTOR	REFERENCE	ACTION
1.	Peacock	Ferrin	GO	<b>Fav/CS</b>
2.	Present	Yeatman	CA	<b>Fav/CS</b>
3.	Babin	Diez-Arguelles	AFT	<b>Recommend: Fav/CS</b>
4.			AP	

**Please see Section IX. for Additional Information:**

COMMITTEE SUBSTITUTE - Substantial Changes

**I. Summary:**

PCS/CS/CS/SB 764 provides an exemption from ad valorem taxation for the homestead of a first responder who is totally and permanently disabled as a result of injuries sustained in the line of duty and to his or her surviving spouse.

The bill also provides application requirements and specifies documentation required to receive the exemption, including a physician's and an employer's certificate. Additionally, the bill provides penalties for any person submitting false information for purposes of claiming the exemption.

The Revenue Estimating Conference has not yet determined the fiscal impact of the bill. The prior version of the bill was estimated to reduce local governments' property tax receipts by \$4.5 million per year, beginning in Fiscal Year 2017-2018.

The bill takes effect upon becoming law and applies to the 2017 tax roll.

**This bill may be a mandate requiring a two-thirds vote of the membership of the Senate. See Section IV.A. of the analysis.**

## II. Present Situation:

### General Overview of Property Taxation

The ad valorem tax or “property tax” is an annual tax levied by counties, municipalities, school districts, and some special districts. The tax is based on the taxable value of property as of January 1 of each year.<sup>1</sup> The property appraiser annually determines the “just value”<sup>2</sup> of property within the taxing authority and then applies relevant exclusions, assessment limitations, and exemptions to determine the property’s “taxable value.”<sup>3</sup> Tax bills are mailed in November of each year based on the previous January 1 valuation, and payment is due by March 31 of the following year.

The Florida Constitution prohibits the state from levying ad valorem taxes,<sup>4</sup> and it limits the Legislature’s authority to provide for property valuations at less than just value, unless expressly authorized.<sup>5</sup>

The just valuation standard generally requires the property appraiser to consider the highest and best use of property;<sup>6</sup> however, the Florida Constitution authorizes certain types of property to be valued based on their current use (classified use assessments), which often result in lower assessments. Properties that receive classified use treatment in Florida include agricultural land, land producing high water recharge to Florida’s aquifers, and land used exclusively for noncommercial recreational purposes;<sup>7</sup> land used for conservation purposes;<sup>8</sup> historic properties when authorized by the county or municipality;<sup>9</sup> and certain working waterfront property.<sup>10</sup>

### Property Tax Exemptions

The Legislature may only grant property tax exemptions that are authorized in the Florida Constitution, and any modifications to existing property tax exemptions must be consistent with the constitutional provision authorizing the exemption.<sup>11</sup> The following information discusses the exemptions that disabled persons may receive.

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<sup>1</sup> Both real property and tangible personal property are subject to tax. Section 192.001(12), F.S., defines “real property” as land, buildings, fixtures, and all other improvements to land. Section 192.001(11)(d), F.S., defines “tangible personal property” as all goods, chattels, and other articles of value capable of manual possession and whose chief value is intrinsic to the article itself.

<sup>2</sup> Property must be valued at “just value” for purposes of property taxation, unless the Florida Constitution provides otherwise. FLA. CONST. art. VII, s. 4. Just value has been interpreted by the courts to mean the fair market value that a willing buyer would pay a willing seller for the property in an arm’s-length transaction. *See Walter v. Shuler*, 176 So. 2d 81 (Fla. 1965); *Deltona Corp. v. Bailey*, 336 So. 2d 1163 (Fla. 1976); *Southern Bell Tel. & Tel. Co. v. Dade County*, 275 So. 2d 4 (Fla. 1973).

<sup>3</sup> *See* s. 192.001(2) and (16), F.S.

<sup>4</sup> FLA. CONST. art. VII, s. 1(a).

<sup>5</sup> *See* FLA. CONST. art. VII, s. 4.

<sup>6</sup> Section 193.011(2), F.S.

<sup>7</sup> FLA. CONST. art. VII, s. 4(a).

<sup>8</sup> FLA. CONST. art. VII, s. 4(b).

<sup>9</sup> FLA. CONST. art. VII, s. 4(e).

<sup>10</sup> FLA. CONST. art. VII, s. 4(j).

<sup>11</sup> *Sebring Airport Auth. v. McIntyre*, 783 So. 2d 238, 248 (Fla. 2001); *Archer v. Marshall*, 355 So. 2d 781, 784 (Fla. 1978); *Am Fi Inv. Corp. v. Kinney*, 360 So. 2d 415 (Fla. 1978); *See also Sparkman v. State*, 58 So. 2d 431, 432 (Fla. 1952).

### ***Homestead Exemption***

Although not specific to disabled persons, the Florida Constitution provides that every person having legal and equitable title to real estate and who maintains a permanent residence on the real estate (homestead property) is eligible for a \$25,000 homestead tax exemption applicable to all ad valorem tax levies, including levies by school districts.<sup>12</sup> An additional \$25,000 homestead exemption applies to a homestead's property value between \$50,000 and \$75,000; however, the additional exemption does not apply to ad valorem taxes levied by school districts.<sup>13</sup>

### ***General Disability Exemption***

The Florida Constitution provides broad authority for exemptions from property taxes for widows and widowers, blind persons, and persons who are totally and permanently disabled.<sup>14</sup> The Legislature has implemented this provision through various property tax exemptions in ch. 196, F.S.

### ***Full Homestead Exemption for Blind Persons and Quadriplegic, Paraplegic, Hemiplegic, and Totally and Permanently Disabled Persons Confined to Wheelchairs***

Section 196.101, F.S., provides a full property tax exemption for any real estate used and owned as a homestead by any quadriplegic, paraplegic, hemiplegic, or other totally and permanently disabled person who must use a wheelchair for mobility, or who is legally blind.<sup>15</sup> Generally, in order to qualify for the exemption, the taxpayer must submit evidence of such disability as certified by two licensed physicians of this state or the United States Department of Veterans Affairs or its predecessor.<sup>16</sup> Except for a quadriplegic, applicants must also show that they meet certain income limitations.<sup>17</sup>

### ***Full Homestead Exemption for Totally and Permanently Disabled Veterans***

Section 196.081(1), F.S., provides a full property tax exemption for the homesteads of totally and permanently disabled veterans who were honorably discharged with a service-connected disability and have a letter from the United States Government certifying their disability.

### ***Full Homestead Exemption for Veterans confined to Wheelchairs***

Section 196.091, F.S., provides a full property tax exemption for the homesteads of totally disabled veterans who were honorably discharged with a service-connected disability and have a letter from the United States Government certifying that the ex-service member is receiving or has received special pecuniary assistance for specially adopted housing due to the ex-service member's need for a wheelchair.

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<sup>12</sup> FLA. CONST. art VII, s. 6(a) and s. 196.031, F.S.

<sup>13</sup> FLA. CONST. art VII, s. 6(a).

<sup>14</sup> FLA. CONST. art. VII, s. 3(b).

<sup>15</sup> Section 196.101(1)-(2), F.S.

<sup>16</sup> Section 196.101(3), F.S.

<sup>17</sup> Section 196.101(4), F.S.

### ***Proportional Homestead Discount for Combat-disabled Veterans***

The Florida Constitution provides a property tax discount to honorably discharged veterans, age 65 or older, who are permanently disabled due to a combat-related injury.<sup>18</sup> The discount applies for partial or total disabilities. For partially disabled persons, the discount is in proportion to the percentage of their disability.

### ***Homestead Exemption for Surviving Spouses of Veterans and First Responders***

Although not specific to disabled persons, the Florida Constitution also authorizes the Legislature to provide, by general law, ad valorem tax relief to the surviving spouse of a veteran who died from service-connected causes while on active duty as a member of the United States Armed Forces, as well as the surviving spouse of a first responder who died in the line of duty.<sup>19</sup> This constitutional provision is implemented in s. 196.081, F.S. The Constitution defines “first responder” as a law enforcement officer, a correctional officer, a firefighter, an emergency medical technician, or a paramedic.<sup>20</sup>

The Constitution defines “in the line of duty” as arising out of and in the actual performance of duty required by employment as a first responder.<sup>21</sup> This term is further defined in statute to include:

- While engaging in law enforcement;
- While performing an activity relating to fire suppression and prevention;
- While responding to a hazardous material emergency;
- While performing rescue activity;
- While providing emergency medical services;
- While performing disaster relief activity;
- While otherwise engaging in emergency response activity; or
- While engaging in a training exercise related to any of the events or activities listed above if the training has been authorized by the employing entity.<sup>22</sup>

### **2016 Constitutional Amendment for First Responders – Amendment 3**

In the general election held on November 8, 2016, the electors authorized the Legislature to grant property tax relief to certain disabled first responders.<sup>23,24,25</sup>

Under the amendment, the Legislature is authorized to provide property tax relief to first responders who are totally and permanently disabled as a result of injuries sustained in the line of duty; however, the causal connection between a disability and service in the line of duty shall not be presumed, and disability, for purposes of the amendment, does not include a chronic condition

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<sup>18</sup> FLA. CONST. art. VII, s. 6(e); s. 196.082, F.S.

<sup>19</sup> FLA. CONST. art. VII, s. 6(f).

<sup>20</sup> FLA. CONST. art. VII, s. 6(f).

<sup>21</sup> *Id.*

<sup>22</sup> Section 196.081(6)(c)2.a.-h., F.S.

<sup>23</sup> See Constitutional Amendment 3 (2016), Florida Department of State, available at: <http://dos.elections.myflorida.com/initiatives/fulltext/pdf/10-92.pdf>.

<sup>24</sup> FLA. CONST. art. VII, s. 6(f)(3).

<sup>25</sup> The Legislature proposed the amendment through HJR 1009 (2016).



or chronic disease, unless the injury sustained in the line of duty was the sole cause of the chronic condition or chronic disease.<sup>26</sup>

The amendment took effect on January 1, 2017.

### III. Effect of Proposed Changes:

**Section 1** of the bill amends s. 196.011(1)(b), F.S., to add a reference to the exemption for certain totally and permanently disabled first responders and for their surviving spouses contained in newly created s. 196.102, F.S., to the list of exemptions for which the application form must include a space for social security numbers of the applicant and the applicant's spouse.

**Section 2** of the bill creates s. 196.102, F.S., creating a full property tax exemption for homestead property owned by a person who is totally and permanently disabled as a result of an injury received in the line of duty as a first responder. The person must be a resident of this state on January 1 of the year for which the exemption is claimed.

The bill defines "first responder" as a law enforcement officer or correctional officer as defined in s. 943.10, F.S.,<sup>27</sup> a firefighter as defined in s. 633.102, F.S.,<sup>28</sup> or an emergency medical technician or paramedic as defined in s. 401.23, F.S.,<sup>29</sup> who is a full-time paid employee, part-time paid employee, or unpaid volunteer.

The bill defines "cardiac event" as a heart attack, stroke, or vascular rupture.

The bill defines "in the line of duty" to mean:

- While engaging in activities within the course and scope of employment as a first responder;
- While performing an activity relating to fire suppression and prevention;
- While responding to a hazardous material emergency;
- While performing rescue activity;
- While providing emergency medical services;

<sup>26</sup> FLA. CONST. art. VII, s. 6(f)(3).

<sup>27</sup> Section 943.10(1), F.S., defines "law enforcement officer" as any person who is elected, appointed, or employed full-time by any municipality or the state or any political subdivision thereof; who is vested with authority to bear arms and make arrests; and whose primary responsibility is the prevention and detection of crime or the enforcement of the penal, criminal, traffic, or highway laws of the state. This definition includes all certified supervisory and command personnel whose duties include, in whole or in part, the supervision, training, guidance, and management responsibilities of full-time law enforcement officers, part-time law enforcement officers, or auxiliary law enforcement officers but does not include support personnel employed by the employing agency. Section 943.10(2), F.S., defines "correctional officer" as any person who is appointed or employed full-time by the state or any political subdivision thereof, or by any private entity which has contracted with the state or county, and whose primary responsibility is the supervision, protection, care, custody, and control, or investigation, of inmates within a correctional institution; however, the term "correctional officer" does not include any secretarial, clerical, or professionally trained personnel.

<sup>28</sup> Section 633.102(9), F.S., defines "firefighter" as an individual who holds a current and valid Firefighter Certificate of Compliance or Special Certificate of Compliance issued by the Division of State Fire Marshal within the Department of Financial Services under s. 633.408, F.S.

<sup>29</sup> Section 401.23(11), F.S., defines "emergency medical technician" as a person who is certified by the Department of Health to perform basic life support pursuant to part III of ch. 401, F.S. Section 401.23(17), F.S., defines "paramedic" as a person who is certified by the Department of Health to perform basic and advanced life support pursuant to this part.

- While performing disaster relief activity;
- While otherwise engaging in emergency response activity; or
- While engaging in a training exercise related to any of the events or activities listed above if the training has been authorized by the employing entity.

The bill provides that total and permanent disability requires that the applicant's disability render him or her unable to engage in any substantial gainful occupation due to an impairment of the mind or body that is reasonably certain to continue throughout the life of the applicant.<sup>30</sup>

The bill provides that total and permanent disability that results from a cardiac event does not qualify for the exemption unless the cardiac event occurs no later than 24 hours after the first responder performed nonroutine stressful or strenuous physical activity in the line of duty and the first responder provides the employer with competent medical evidence showing that:

- The nonroutine stressful or strenuous activity directly and proximately caused the cardiac event that gave rise to the first responder's total and permanent disability; and
- The cardiac event was not caused by preexisting vascular disease.

The bill allows the first responder to qualify for the exemption using one of two methods.

Under method one, the first responder can qualify by demonstrating that he or she qualifies for the homestead exemption for totally and permanently disabled persons provided in s. 196.101, F.S. (*See discussion supra*, page 3).

Under method two, if the first responder provides the following documents to the property appraiser of the county where the property is located, the documents serve as prima facie evidence that the first responder is entitled to the exemption:

- An award letter, based on total and permanent disability, from the Social Security Administration;
- A certificate of total and permanent disability, in a specified form, from a physician licensed in this state, attesting that the applicant's total and permanent disability is reasonably expected to continue for the duration of the applicant's life.
- A certificate from the organization that employed the first responder at the time that the injury or injuries occurred.

### **Physician's Certification of Total and Permanent Disability**

The bill requires the physician's certificate to include specified information regarding the applicant's total and permanent disability. The physician must certify that the applicant, identified by name and social security number, is totally and permanently disabled. The physician must also list the disabling condition. Additionally, the physician's certificate must include a notice to the taxpayer that each Florida resident applying for an exemption must present to the county property appraiser a copy of the form, an award letter from the Social Security Administration, and a letter from the first responder's employer. Each form is to be completed by a licensed Florida physician. The physician's certificate must also include a notice to the taxpayer and the physician that any person who knowingly and willfully gives false

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<sup>30</sup> This standard is based on the standard used by the Veterans Administration. *See* 38 C.F.R. s. 3.340(a) and (b).

information for the purpose of claiming the homestead exemption commits a misdemeanor of the first degree, punishable by up to 1 year in prison, a fine up to \$5,000, or both.

### **Employer Certificate**

The employer certificate must, at a minimum, attest and include the title of the person signing the certificate, the name and address of the employing entity, a description of the incident that caused the injury or injuries, and a statement that the first responder's injury or injuries were:

- Directly and proximately caused by service in the line of duty.
- Without willful negligence on the part of the first responder.
- The sole cause of the first responder's total and permanent disability.
- If the total and permanent disability resulted from a cardiac event, the employer must also certify that the cardiac event occurred no later than 24 hours after the first responder performed nonroutine stressful or strenuous physical activity in the line of duty and the first responder has provided the employer with medical evidence showing that the nonroutine stressful or strenuous activity directly and proximately caused the cardiac event that gave rise to the total and permanent disability, and that the cardiac event was not caused by a preexisting vascular disease.

In addition, the employer certificate must be supplemented with extant documentation of the incident or event that caused the injury, such as an accident or incident report. The first responder may deliver the original employer certificate to the property appraiser's office or the first responder's employer may directly transmit the employer certificate to the applicable property appraiser.

### **Surviving Spouse**

The bill provides that the tax exemption carries over to the surviving spouse as long as the surviving spouse holds the legal or beneficial title to the homestead, permanently resides thereon and does not remarry. If the surviving spouse sells the property, an exemption not to exceed the amount granted under the most recent ad valorem tax roll may be transferred to the new residence if it is used as the surviving spouse's primary residence and he or she does not remarry.

### **Application for Exemption**

The bill provides that a first responder may apply for the exemption before producing the necessary documentation. Upon receipt of the documentation, the property appraiser will grant the exemption as of the date of the original application and the excess taxes paid shall be refunded. Any refund of excess taxes paid is limited to those paid during the 4-year period of limitation set forth in s. 197.182(1)(e), F.S.<sup>31</sup>

The provisions of s. 196.011(9), F.S., for waiving the requirement for property owners to submit an annual application to the property appraiser also apply to applications made under this section.

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<sup>31</sup> A claim for refund may not be granted unless the claim is made within 4 years after January 1 of the tax year for which the taxes were paid.

## Penalties

The bill provides that any person who knowingly or willfully gives false information for the purpose of claiming homestead exemption under this section is guilty of a misdemeanor of the first degree, punishable as provided in s. 775.082, F.S.,<sup>32</sup> or by fine of not more than \$5,000, or both.

## Administrative Rules

The bill authorizes and provides that the Department of Revenue may adopt emergency rules pursuant to ss. 120.536(1) and 120.54, F.S., for the administration of the application process for the 2017 calendar year. This provision is repealed on August 30, 2018.

The bill provides that notwithstanding the provisions of ss. 196.011 and 196.102, F.S., the deadline for a first responder to file an application with the property appraiser for an exemption under s. 196.102, F.S., for the 2017 tax year is August 1, 2017.

The property appraiser may grant an application for an exemption that is filed untimely for the 2017 tax roll if:

- The applicant is qualified for the exemption; and
- The applicant produces sufficient evidence, as determined by the property appraiser, which demonstrates that the applicant was unable to apply for the exemption in a timely manner or otherwise demonstrates extenuating circumstances that warrant granting the exemption.

If the property appraiser denies an application for the 2017 tax roll, the applicant may file a petition with the value adjustment board as set forth in s. 194.011(3), F.S. The petition must be filed on or before the 25th day after the mailing by the property appraiser during the 2017 calendar year of the notice required under s. 194.011(1), F.S. Notwithstanding s. 194.013, F.S., the applicant is not required to pay a filing fee for such petition. Upon review of the petition, the value adjustment board shall grant the exemption if it determines the applicant is qualified and has demonstrated the existence of extenuating circumstances warranting the exemption.

**Section 3** of the bill specifies that the act operates retroactively to January 1, 2017.

**Section 4** of the bill provides that it takes effect upon becoming a law.

## IV. Constitutional Issues:

### A. Municipality/County Mandates Restrictions:

Subsection (b) of section 18, Article VII of the Florida Constitution, provides that except upon the approval of each house of the Legislature by a two-thirds vote of the membership, the Legislature may not enact, amend, or repeal any general law if the anticipated effect of doing so would be to reduce the authority that municipalities or counties have to raise revenue in the aggregate, as such authority existed on February 1,

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<sup>32</sup> A person convicted of a misdemeanor of the first degree may be sentenced by a definite term of imprisonment not exceeding 1 year.

1989. However, the mandate requirements do not apply to laws having an insignificant impact, which for Fiscal Year 2016-2017 was \$2 million or less.<sup>33,34,35</sup>

The mandates provision of section 18, Article VII, of the Florida Constitution, may apply because this bill reduces local government authority to raise revenue by reducing ad valorem tax bases compared to the tax bases that would exist under current law. This bill does not appear to qualify under any exemption or exception. If the bill does qualify as a mandate, final passage must be approved by two-thirds of the membership of each house of the Legislature.

**B. Public Records/Open Meetings Issues:**

None.

**C. Trust Funds Restrictions:**

None.

**V. Fiscal Impact Statement:**

**A. Tax/Fee Issues:**

The Revenue Estimating Conference has not yet determined the fiscal impact of the bill. The prior version of the bill was estimated to reduce local governments' property tax revenues by \$4.5 million per year, beginning in Fiscal Year 2017-2018.

**B. Private Sector Impact:**

Homestead owners who were totally and permanently disabled in the line of duty as a first responder will pay less property taxes.

**C. Government Sector Impact:**

None.

**VI. Technical Deficiencies:**

None.

**VII. Related Issues:**

None.

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<sup>33</sup> FLA. CONST. art. VII, s. 18(d).

<sup>34</sup> An insignificant fiscal impact is the amount not greater than the average statewide population for the applicable fiscal year times \$0.10. See Florida Senate Committee on Community Affairs, *Interim Report 2012-115: Insignificant Impact*, (Sept. 2011), available at <http://www.flsenate.gov/PublishedContent/Session/2012/InterimReports/2012-115ca.pdf> (last visited April 6, 2017).

<sup>35</sup> Based on the Demographic Estimating Conference's population adopted on November 1, 2016. The conference packet is available at <http://edr.state.fl.us/Content/conferences/population/ConferenceResults.pdf> (last visited April 6, 2017).

**VIII. Statutes Affected:**

This bill substantially amends section 196.011 of the Florida Statutes.

This bill creates section 196.102 of the Florida Statutes.

**IX. Additional Information:****A. Committee Substitute – Statement of Changes:**

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

**Recommended CS/CS by Appropriations Subcommittee on Finance and Tax on April 13, 2017:**

The committee substitute:

- Deletes the definition of “disabled” from the bill and provides that the physician certificate attesting to totally and permanently disability requires a finding by the physician that the total and permanent disability prevents the applicant from engaging in substantial gainful occupation due to an impairment of the mind or body, and the condition is reasonably expected to continue throughout the life of the applicant;
- Allows an applicant to qualify for the exemption by demonstrating that the applicant qualifies for the totally and permanently disabled exemption in s. 196.101, F.S.;
- Reduces the number of physician certifications from 2 to 1, but requires an applicant who is relying on certifications by a physician and the applicant’s prior employer to qualify for the exemption to also provide an award letter from the Social Security Administration; and
- Deletes from the bill an unnecessary grant of permanent rulemaking authority for the Department of Revenue.

**CS/CS by Community Affairs on March 22, 2017:**

- Revises the physician’s required certification form to include disclaimers to the taxpayer and physician;
- Removes a provision that extended the deadline for a property appraiser to serve notice setting his or her grounds for denial of the exemption in certain circumstances; and
- Makes a technical change for the act to apply retroactively, rather than prospectively, to the 2017 tax roll.

**CS by Governmental Oversight and Accountability on March 6, 2017:**

- Leaves s. 196.091(6), F.S.,(exemption for surviving spouse of first responder who dies in the line of duty) where it is in statute and does not move this exemption to newly created s. 196.02, F.S.;
- Adds definition of “cardiac event” and revises definition of “in the line of duty”;
- Revises application requirements to remove Department of Veteran Affairs as an option for providing physician letter;
- Revises application procedures to allow first responder to deliver employer certification to property appraiser;

- Revises procedures for denying exemption by property appraiser and provides additional time to issue notice of denial from date of application; and
- Changes effective date from July 1, 2017, to effective upon becoming a law.

**B. Amendments:**

None.

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This Senate Bill Analysis does not reflect the intent or official position of the bill's introducer or the Florida Senate.

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LEGISLATIVE ACTION

Senate	.	House
Comm: RCS	.	
04/13/2017	.	
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	.	
	.	

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Appropriations Subcommittee on Finance and Tax (Baxley)  
recommended the following:

**Senate Amendment (with title amendment)**

Delete lines 41 - 233

and insert:

Section 1. Section 196.102, Florida Statutes, is created to  
read:

196.102 Exemption for certain totally and permanently  
disabled first responders.-

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

(a) "First responder" has the same meaning as in s.





934970

11 196.081.

12 (b) "Cardiac event" means a heart attack, stroke, or  
13 vascular rupture.

14 (c) "In the line of duty" has the same meaning as in s.  
15 196.081.

16 (2) Any real estate that is owned and used as a homestead  
17 by a person who is totally and permanently disabled as a result  
18 of an injury or injuries sustained in the line of duty while  
19 serving as a first responder is exempt from taxation, if the  
20 first responder is a permanent resident of this state on January  
21 1 of the year for which the exemption is being claimed.

22 (3) An applicant may qualify for the exemption under this  
23 section by applying by March 1, pursuant to subsection (4) or  
24 subsection (5), to the property appraiser of the county where  
25 the property is located.

26 (4) An applicant may qualify for the exemption under this  
27 section by satisfying the requirements for the totally and  
28 permanently disabled exemption in s. 196.101; however, for  
29 purposes of this section, the applicant is not required to  
30 satisfy the gross income requirement in s. 196.101(4) (a).

31 (5) An applicant may qualify for the exemption under this  
32 section by providing all of the following documents, which serve  
33 as prima facie evidence that the person is entitled to the  
34 exemption:

35 (a) An award letter from the Social Security  
36 Administration, based upon the applicant's total and permanent  
37 disability, provided to the property appraiser within 3 months  
38 after issuance.

39 (b)1. A certificate from the organization that employed the



934970

40 applicant as a first responder at the time that the injury or  
41 injuries occurred. The employer certificate must contain, at a  
42 minimum:

43 a. The title of the person signing the certificate;

44 b. The name and address of the employing entity;

45 c. A description of the incident that caused the injury or  
46 injuries;

47 d. The date and location of the incident; and

48 e. A statement that the first responder's injury or  
49 injuries were:

50 (I) Directly and proximately caused by service in the line  
51 of duty.

52 (II) Without willful negligence on the part of the first  
53 responder.

54 (III) The sole cause of the first responder's total and  
55 permanent disability.

56 2. If the first responder's total and permanent disability  
57 was caused by a cardiac event, the employer must also certify  
58 that the requirements of subsection (6) are satisfied.

59 3. The employer certificate must be supplemented with  
60 extant documentation of the incident or event that caused the  
61 injury, such as an accident or incident report. The applicant  
62 may deliver the original employer certificate to the property  
63 appraiser's office or the employer may directly transmit the  
64 employer certificate to the applicable property appraiser.

65 (c) A certificate from a physician licensed in this state  
66 under chapter 458 or chapter 459 which certifies that the  
67 applicant is totally and permanently disabled and that such  
68 disability renders the applicant unable to engage in any



934970

69 substantial gainful occupation due to an impairment of the mind  
70 or body, which condition is reasonably certain to continue  
71 throughout the life of the applicant. The physician certificate  
72 shall read as follows:

73  
74 FIRST RESPONDER'S  
75 PHYSICIAN CERTIFICATE OF  
76 TOTAL AND PERMANENT DISABILITY  
77

78 I, ... (name of physician) ..., a physician licensed pursuant to  
79 chapter 458 or chapter 459, Florida Statutes, hereby certify  
80 that Mr.....Mrs.....Miss.... Ms..... (applicant name and  
81 social security number) ..., is totally and permanently disabled  
82 due to an impairment of the mind or body, and such impairment  
83 renders him or her unable to engage in any substantial gainful  
84 occupation, which condition is reasonably certain to continue  
85 throughout his or her life. This is due to the following mental  
86 or physical condition(s):

87  
88 It is my professional belief that the above-named condition(s)  
89 render Mr.....Mrs.....Miss.... Ms..... (applicant name) ...  
90 totally and permanently disabled and that the foregoing  
91 statements are true, correct, and complete to the best of my  
92 knowledge and professional belief.

93  
94 Signature....

95 Address... (print) ...

96 Date....

97 Florida Board of Medicine or Osteopathic Medicine license number



934970

98 Issued on.....

99

100 NOTICE TO TAXPAYER: Each Florida resident applying for an  
101 exemption due to a disability that occurred in the line of duty  
102 while serving as a first responder must present to the county  
103 property appraiser a copy of this form, an award letter from the  
104 Social Security Administration, and a certificate from the  
105 employer for whom the applicant worked as a first responder at  
106 the time of the injury, as required by section 196.102(5),  
107 Florida Statutes. This form is to be completed by a licensed  
108 Florida physician.

109

110 NOTICE TO TAXPAYER AND PHYSICIAN: Section 196.102(10), Florida  
111 Statutes, provides that any person who knowingly and willingly  
112 gives false information for the purpose of claiming the  
113 homestead exemption for totally and permanently disabled first  
114 responders commits a misdemeanor of the first degree, punishable  
115 by a term of imprisonment not exceeding 1 year or a fine not  
116 exceeding \$5,000, or both.

117 (6) A total and permanent disability that results from a  
118 cardiac event does not qualify for the exemption provided in  
119 this section unless the cardiac event occurs no later than 24  
120 hours after the first responder performed nonroutine stressful  
121 or strenuous physical activity in the line of duty and the first  
122 responder provides the employer with medical evidence showing  
123 that:

124 (a) The nonroutine stressful or strenuous activity directly  
125 and proximately caused the cardiac event that gave rise to the  
126 total and permanent disability; and



934970

127       (b) The cardiac event was not caused by a preexisting  
128 vascular disease.

129       (7) An applicant that is granted the exemption under this  
130 section has a continuing duty to notify the property appraiser  
131 of any changes in his or her status with the Social Security  
132 Administration or in employment or other relevant changes in  
133 circumstances which affect his or her qualification for the  
134 exemption.

135       (8) The tax exemption carries over to the benefit of the  
136 surviving spouse as long as the surviving spouse holds the legal  
137 or beneficial title to the homestead, permanently resides  
138 thereon as specified in s. 196.031, and does not remarry. If the  
139 surviving spouse sells the property, an exemption not to exceed  
140 the amount granted under the most recent ad valorem tax roll may  
141 be transferred to the new residence if it is used as the  
142 surviving spouse's primary residence and he or she does not  
143 remarry.

144       (9) An applicant may apply for the exemption before  
145 producing the necessary documentation described in subsection  
146 (4) or subsection (5). Upon receipt of the documentation, the  
147 exemption must be granted as of the date of the original  
148 application and the excess taxes paid must be refunded. Any  
149 refund of excess taxes paid must be limited to those paid during  
150 the 4-year period of limitation set forth in s. 197.182(1)(e).

151       (10) A person who knowingly or willfully gives false  
152 information for the purpose of claiming the exemption provided  
153 in this section commits a misdemeanor of the first degree,  
154 punishable as provided in s. 775.082 or by a fine of not more  
155 than \$5,000, or both.



934970

156        (11) Notwithstanding s. 196.011 and this section, the  
157 deadline for a first responder to file an application with the  
158 property appraiser for an exemption under this section for the  
159 2017 tax year is August 1, 2017.

160        (12) If an application is not timely filed under subsection  
161 (11), a property appraiser may grant the exemption if:

162            (a) The applicant files an application for the exemption on  
163 or before the 25th day after the mailing of the notice required  
164 under s. 194.011(1) by the property appraiser during the 2017  
165 calendar year;

166            (b) The applicant is qualified for the exemption; and

167            (c) The applicant produces sufficient evidence, as  
168 determined by the property appraiser, which demonstrates that  
169 the applicant was unable to apply for the exemption in a timely  
170 manner or otherwise demonstrates extenuating circumstances that  
171 warrant granting the exemption.

172        (13) If the property appraiser denies an exemption under  
173 subsection (11) or subsection (12), the applicant may file,  
174 pursuant to s. 194.011(3), a petition with the value adjustment  
175 board requesting that the exemption be granted. Notwithstanding  
176 s. 194.013, the eligible first responder is not required to pay  
177 a filing fee for such petition filed on or before December 31,  
178 2017. Upon review of the petition, the value adjustment board  
179 shall grant the exemption if it determines the applicant is  
180 qualified and has demonstrated the existence of extenuating  
181 circumstances warranting the exemption.

182        (14) The Department of Revenue may, and all conditions are  
183 deemed to be met to, adopt emergency rules pursuant to ss.  
184 120.536(1) and 120.54 to administer the application process for



185 the 2017 calendar year. This subsection expires August 30, 2018.

186 Section 2. This act operates retroactively to January 1,  
187 2017.

188  
189 ===== T I T L E A M E N D M E N T =====

190 And the title is amended as follows:

191 Delete lines 8 - 20

192 and insert:

193 providing procedures for applying for the exemption;  
194 specifying requirements for documents that serve as  
195 prima facie evidence of entitlement to the exemption;  
196 providing that total and permanent disabilities  
197 resulting from cardiac events do not qualify for the  
198 exemption except when certain conditions are met;  
199 providing that applicants have a continuing duty to  
200 notify property appraisers of certain changes;  
201 providing that the exemption carries over to the  
202 benefit of surviving spouses under certain  
203 circumstances; providing requirements relating to the  
204 date of granting an exemption and the refund of excess  
205 taxes; providing a criminal penalty for knowingly or  
206 willfully giving false information to claim the  
207 exemption; specifying a deadline and procedures for  
208 applying for the exemption for the 2017 tax year;  
209 specifying procedures for petitioning a denial with  
210 the value adjustment board; authorizing the Department  
211 of Revenue to adopt emergency rules; providing  
212 retroactive applicability; providing an

By the Committees on Community Affairs; and Governmental Oversight and Accountability; and Senator Baxley

578-02732-17

2017764c2

1 A bill to be entitled  
 2 An act relating to ad valorem taxation; amending s.  
 3 196.011, F.S.; specifying the information to be  
 4 included in an application for certain tax exemptions;  
 5 creating s. 196.102, F.S.; providing definitions;  
 6 providing an exemption from ad valorem taxation for  
 7 certain first responders under specified conditions;  
 8 providing an exemption from ad valorem taxation for  
 9 certain surviving spouses of first responders who have  
 10 died; specifying the documentation required to receive  
 11 the exemption; providing a criminal penalty for  
 12 knowingly or willingly giving false information for a  
 13 certain purpose; granting rulemaking authority;  
 14 specifying a deadline for applying for the exemption;  
 15 authorizing property appraisers, under certain  
 16 circumstances, to grant exemptions for untimely filed  
 17 applications; providing procedures and requirements  
 18 for petitioning value adjustment boards regarding  
 19 denied exemptions; providing retroactive  
 20 applicability; providing construction; providing an  
 21 effective date.

22  
 23 Be It Enacted by the Legislature of the State of Florida:

24  
 25 Section 1. Paragraph (b) of subsection (1) of section  
 26 196.011, Florida Statutes, is amended to read:

27 196.011 Annual application required for exemption.—

28 (1)

29 (b) The form to apply for an exemption under s. 196.031, s.

Page 1 of 9

**CODING:** Words ~~stricken~~ are deletions; words underlined are additions.

578-02732-17

2017764c2

30 196.081, s. 196.091, s. 196.101, s. 196.102, s. 196.173, or s.  
 31 196.202 must include a space for the applicant to list the  
 32 social security number of the applicant and of the applicant's  
 33 spouse, if any. If an applicant files a timely and otherwise  
 34 complete application, and omits the required social security  
 35 numbers, the application is incomplete. In that event, the  
 36 property appraiser shall contact the applicant, who may refile a  
 37 complete application by April 1. Failure to file a complete  
 38 application by that date constitutes a waiver of the exemption  
 39 privilege for that year, except as provided in subsection (7) or  
 40 subsection (8).

41 Section 2. Section 196.102, Florida Statutes, is created to  
 42 read:

43 196.102 Exemption for certain totally and permanently  
 44 disabled first responders and their surviving spouses.—

45 (1) As used in this section, and not applicable to the  
 46 payment of benefits under s. 112.19 or s. 112.191, the term:

47 (a) "Disabled" means a physical or cognitive impairment  
 48 that constitutes or results in a substantial impediment to  
 49 employment as a first responder. The term does not include a  
 50 chronic condition or chronic disease, unless the injury  
 51 sustained in the line of duty was the sole cause of the chronic  
 52 condition or chronic disease.

53 (b) "First responder" means a law enforcement officer or  
 54 correctional officer as defined in s. 943.10, a firefighter as  
 55 defined in s. 633.102, or an emergency medical technician or  
 56 paramedic as defined in s. 401.23 who is a full-time paid  
 57 employee, part-time paid employee, or unpaid volunteer.

58 (c) "Cardiac event" means a heart attack, stroke or

Page 2 of 9

**CODING:** Words ~~stricken~~ are deletions; words underlined are additions.



578-02732-17

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59 vascular rupture.

60 (d) "In the line of duty" means:

61 1. While engaging in activities within the course and scope  
62 of employment as a first responder;

63 2. While performing an activity relating to fire  
64 suppression and prevention;

65 3. While responding to a hazardous material emergency;

66 4. While performing rescue activity;

67 5. While providing emergency medical services;

68 6. While performing disaster relief activity;

69 7. While otherwise engaging in emergency response activity;

70 or

71 8. While engaging in a training exercise related to any of  
72 the events or activities enumerated in this paragraph if the  
73 training has been authorized by the employing entity.

74 (2) Any real estate that is owned and used as a homestead  
75 by a person who is totally and permanently disabled as a result  
76 of an injury or injuries sustained in the line of duty while  
77 serving as a first responder is exempt from taxation if the  
78 first responder is a permanent resident of this state on January  
79 1 of the tax year for which the exemption is being claimed.

80 (3) The following documents, if provided to the property  
81 appraiser of the county where the property is located, serve as  
82 prima facie evidence that the first responder is entitled to the  
83 exemption:

84 (a) A certificate of total and permanent disability, in the  
85 form set forth in subsection (7), from two licensed physicians  
86 of this state who are professionally unrelated, attesting to the  
87 applicant's total and permanent disability.

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88 (b) A certificate from the organization that employed the  
89 first responder at the time that the injury or injuries  
90 occurred. The employer certificate must contain, at a minimum,  
91 the information identified in subsection (8). The employer  
92 certificate shall be supplemented with extant documentation of  
93 the incident or event that caused the injury, such as an  
94 accident or incident report. The first responder may deliver the  
95 original employer certificate to the property appraiser's office  
96 or the first responder's employer may directly transmit the  
97 employer certificate to the applicable property appraiser.

98  
99 Total and permanent disability that results from a cardiac event  
100 does not qualify for the exemption provided in this section  
101 unless the cardiac event occurs no later than 24 hours after the  
102 first responder performed nonroutine stressful or strenuous  
103 physical activity in the line of duty and the first responder  
104 provides the employer with competent medical evidence showing  
105 that:

106 1. The nonroutine stressful or strenuous activity directly  
107 and proximately caused the cardiac event that gave rise to the  
108 first responder's total and permanent disability; and

109 2. The cardiac event was not caused by preexisting vascular  
110 disease.

111 (4)(a) Any real estate owned and used as a homestead by the  
112 surviving spouse of a first responder who died but who had been  
113 receiving a tax exemption under subsection (2), is exempt from  
114 taxation.

115 (b) The tax exemption provided in paragraph (a) applies as  
116 long as the surviving spouse holds the legal or beneficial title

578-02732-17 2017764c2

117 to the homestead, permanently resides thereon as specified in s.  
 118 196.031, and does not remarry. If the surviving spouse sells the  
 119 property, an exemption not to exceed the amount granted under  
 120 the most recent ad valorem tax roll may be transferred to the  
 121 new residence if it is used as the surviving spouse's primary  
 122 residence and he or she does not remarry.

123 (5) A first responder may apply for the exemption before  
 124 producing the necessary documentation described in paragraphs  
 125 (3) (a) or (b). Upon receipt of the documentation, the exemption  
 126 shall be granted as of the date of the original application and  
 127 the excess taxes paid shall be refunded. Any refund of excess  
 128 taxes paid shall be limited to those paid during the 4-year  
 129 period of limitation set forth in s. 197.182(1) (e).

130 (6) The provisions of s. 196.011(9) waiving the requirement  
 131 that an annual application be submitted to the property  
 132 appraiser and providing lien authority are applicable to  
 133 applications submitted pursuant to this section.

134 (7) The physician's certification shall read as follows:

135  
 136 PHYSICIAN'S CERTIFICATION OF  
 137 TOTAL AND PERMANENT DISABILITY  
 138

139 I, ... (name of physician) ..., a physician licensed pursuant to  
 140 chapter 458 or chapter 459, Florida Statutes, hereby certify  
 141 that Mr....Mrs....Miss.... Ms..... (applicant name and  
 142 social security number) ..., is totally and permanently disabled,  
 143 due to the following mental or physical condition(s):

144  
 145 ... (Physical or cognitive impairment that constitutes or results

578-02732-17 2017764c2

146 in a substantial impediment to employment as a first  
 147 responder)...  
 148 ... (Chronic condition or chronic disease solely caused by an  
 149 injury sustained in the line of duty as a first responder)...

150  
 151 It is my professional belief that the above-named condition(s)  
 152 render Mr....Mrs....Miss.... Ms..... (applicant name)...  
 153 totally and permanently disabled, and that the foregoing  
 154 statements are true, correct, and complete to the best of my  
 155 knowledge and professional belief.

156  
 157 Signature....

158 Address... (print)...

159 Date....

160 Florida Board of Medicine or Osteopathic Medicine license number  
 161 Issued on....

162  
 163 NOTICE TO TAXPAYER: Each Florida resident applying for an  
 164 exemption due to a disability that occurred in the line of duty  
 165 while serving as a first responder must present to the county  
 166 property appraiser a copy of this form and a letter from the  
 167 employer for whom the first responder worked at the time of the  
 168 injury, as required by section 196.102(8), Florida Statutes.  
 169 Each form is to be completed by a licensed Florida physician.

170  
 171 NOTICE TO TAXPAYER AND PHYSICIAN: Section 196.131(2), Florida  
 172 Statutes, provides that any person who knowingly and willingly  
 173 gives false information for the purpose of claiming homestead  
 174 exemption commits a misdemeanor of the first degree, punishable

578-02732-17 2017764c2

175 by a term of imprisonment not exceeding 1 year or a fine not  
 176 exceeding \$5,000, or both.  
 177 (8) An employer for whom the first responder worked at the  
 178 time of the injury must provide a certificate that, at a  
 179 minimum, attests and includes:  
 180 (a) The title of the person signing the certificate.  
 181 (b) The name and address of the employing entity.  
 182 (c) A description of the incident that caused the injury or  
 183 injuries.  
 184 (d) A statement that the first responder's injury or  
 185 injuries were:  
 186 1. Directly and proximately caused by service in the line  
 187 of duty.  
 188 2. Without willful negligence on the part of the first  
 189 responder.  
 190 3. The sole cause of the first responder's total and  
 191 permanent disability.  
 192 (9) Any person who knowingly or willfully gives false  
 193 information for the purpose of claiming homestead exemption as  
 194 set forth in this section commits a misdemeanor of the first  
 195 degree, punishable as provided in s. 775.082 or by fine of not  
 196 more than \$5,000, or both.  
 197 (10) The Department of Revenue may, and all conditions are  
 198 deemed to be met to, adopt emergency rules pursuant to ss.  
 199 120.536(1) and 120.54 to administer the application process for  
 200 the 2017 calendar year. This subsection is repealed on August  
 201 30, 2018.  
 202 (11) The Department of Revenue may adopt rules to  
 203 administer this section.

Page 7 of 9

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578-02732-17 2017764c2

204 (12) Notwithstanding s. 196.011 and this section, the  
 205 deadline for a first responder to file an application with the  
 206 property appraiser for an exemption under this section for the  
 207 2017 tax year is August 1, 2017.  
 208 (13) If an application is not timely filed under subsection  
 209 (12), a property appraiser may grant the exemption if:  
 210 (a) The applicant files an application for the exemption on  
 211 or before the 25th day after the mailing of the notice required  
 212 under s. 194.011(1) by the property appraiser during the 2017  
 213 calendar year;  
 214 (b) The applicant is qualified for the exemption; and  
 215 (c) The applicant produces sufficient evidence, as  
 216 determined by the property appraiser, which demonstrates that  
 217 the applicant was unable to apply for the exemption in a timely  
 218 manner or otherwise demonstrates extenuating circumstances that  
 219 warrant granting the exemption.  
 220 (14) If the property appraiser denies an exemption under  
 221 subsection (12) or subsection (13), the applicant may file,  
 222 pursuant to s. 194.011(3), a petition with the value adjustment  
 223 board requesting the exemption be granted. Notwithstanding s.  
 224 194.013, the eligible first responder is not required to pay a  
 225 filing fee for such petition filed on or before December 31,  
 226 2017. Upon review of the petition, the value adjustment board  
 227 shall grant the exemption if it determines the applicant is  
 228 qualified and has demonstrated the existence of extenuating  
 229 circumstances warranting the exemption.  
 230 Section 3. This act operates retroactively to the 2017 tax  
 231 roll and does not provide a basis for relief from an assessment  
 232 of taxes not paid or create a right to a refund of taxes paid

Page 8 of 9

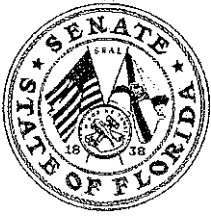
**CODING:** Words ~~stricken~~ are deletions; words underlined are additions.

578-02732-17

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233 before January 1, 2017.

234 Section 4. This act shall take effect upon becoming a law.



## THE FLORIDA SENATE

**SENATOR DENNIS BAXLEY**  
12th District

**COMMITTEES:**  
Governmental Oversight and Accountability, *Chair*  
Criminal Justice, *Vice Chair*  
Appropriations Subcommittee on Criminal and  
Civil Justice  
Appropriations Subcommittee on Health and  
Human Services  
Transportation

**SELECT COMMITTEE:**  
Joint Select Committee on Collective Bargaining

**JOINT COMMITTEE:**  
Joint Legislative Auditing Committee

March 22, 2017

The Honorable Senator Kelli Stargel  
322 Senate Office Building  
Tallahassee, Florida 32399

Dear Chairwoman Stargel,

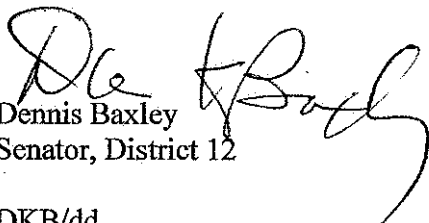
I respectfully request you place Senate Bill 764 Tax Exemptions for First Responders on the Finance and Tax agenda.

This bill provides an exemption from ad valorem taxation for first responders who are totally and permanently disabled as a result of injuries sustained in the line of duty while serving as a first responder.

It also provides application requirements and specifies documentation required to receive the exemption, including an employer's certificate and a certificate from two Florida licensed physicians.

I appreciate your favorable consideration.

Onward & Upward,

  
Dennis Baxley  
Senator, District 12

DKB/dd

cc: Jose Diez-Arguelles, Staff Director

320 Senate Office Building, 404 South Monroe St, Tallahassee, Florida 32399-1100 • (850) 487-5012  
Email: [baxley.dennis@flsenate.gov](mailto:baxley.dennis@flsenate.gov)

JOE NEGRON  
President of the Senate

ANITERE FLORES  
President Pro Tempore

THE FLORIDA SENATE  
**APPEARANCE RECORD**

(Deliver BOTH copies of this form to the Senator or Senate Professional Staff conducting the meeting)

4/13/17

Meeting Date

SB 764

Bill Number (if applicable)

Topic \_\_\_\_\_

Amendment Barcode (if applicable)

Name Loren Levy

Job Title General Counsel, Property Appraisers Ass'n of Fla

Address 1828 Riggins Rd

Phone 850-219-0220

Street

Tallahassee

City

FL

State

32308

Zip

Email paaf@comcast.net

Speaking:  For  Against  Information

Waive Speaking:  In Support  Against  
(The Chair will read this information into the record.)

Representing Property Appraisers Ass'n of Fla.

Appearing at request of Chair:  Yes  No

Lobbyist registered with Legislature:  Yes  No

While it is a Senate tradition to encourage public testimony, time may not permit all persons wishing to speak to be heard at this meeting. Those who do speak may be asked to limit their remarks so that as many persons as possible can be heard.

This form is part of the public record for this meeting.

THE FLORIDA SENATE

APPEARANCE RECORD

(Deliver BOTH copies of this form to the Senator or Senate Professional Staff conducting the meeting)

4/13/17  
Meeting Date

~~207~~ 764  
Bill Number (if applicable)

Topic Property Taxes

Amendment Barcode (if applicable)

Name Mantha Cleaver

Job Title Consultant

Address P.O. Box 11275

Phone 850 491-1945

Tallahassee FL 32302  
City State Zip

Email manthacleaver@fapa.net

Speaking:  For  Against  Information

Waive Speaking:  In Support  Against  
(The Chair will read this information into the record.)

Representing Florida Assoc. of Property Appraisers

Appearing at request of Chair:  Yes  No

Lobbyist registered with Legislature:  Yes  No

While it is a Senate tradition to encourage public testimony, time may not permit all persons wishing to speak to be heard at this meeting. Those who do speak may be asked to limit their remarks so that as many persons as possible can be heard.

This form is part of the public record for this meeting.

**The Florida Senate**  
**BILL ANALYSIS AND FISCAL IMPACT STATEMENT**

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

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Prepared By: The Professional Staff of the Appropriations Subcommittee on Finance and Tax

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BILL: PCS/SB 1320 (437538)

INTRODUCER: Appropriations Subcommittee on Finance and Tax and Senator Stargel

SUBJECT: Tax Administration

DATE: April 14, 2017

REVISED: \_\_\_\_\_

	ANALYST	STAFF DIRECTOR	REFERENCE	ACTION
1.	<u>Brown</u>	<u>Cibula</u>	<u>JU</u>	<b>Favorable</b>
2.	<u>Gross</u>	<u>Diez-Arguelles</u>	<u>AFT</u>	<b>Recommend: Fav/CS</b>
3.	_____	_____	<u>AP</u>	_____

---

**Please see Section IX. for Additional Information:**

COMMITTEE SUBSTITUTE - Substantial Changes

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**I. Summary:**

PCS/SB 1320 amends various statutes relating to the administration of taxes. The bill contains recommendations made by the Department of Revenue (Department) and approved by the Cabinet, which are designed to reduce the burden on taxpayers.

The bill eliminates:

- The fees charged for sales and use tax registration; fuel and pollutants dealers licensing; perchloroethylene registration; dry cleaning tax registration; and fuel tax refunds;
- The requirement that circuit court judges report to the Department the names of decedents and estates in probate unless the Department is a creditor of the estate; and
- The requirement that vending machine operators post a notice stating that machines without a posted notice may be reported using a toll-free number and that someone reporting noncompliance may be eligible for a reward, and the \$250 associated penalty for not posting the notice.

Additionally, the bill:

- Allows a tax collection service provider to waive a reemployment tax penalty imposed for failure to file certain quarterly reports electronically if the tax collection service provider finds a penalty to be inequitable;
- Extends due dates for annual filings and installment payments when the due date falls on a weekend or a holiday;



- Provides specific guidelines for the notification, adoption, and expiration of local ordinances imposing a tax on motor and diesel fuel prior to July 2002; and
- Repeals several obsolete provisions of chapter law that grant emergency rulemaking authority to the Department of Revenue.

The Revenue Estimating Conference estimates this bill will reduce General Revenue Fund receipts by \$100,000 in Fiscal Year 2017-2018 and \$200,000 annually thereafter.<sup>1</sup>

This act takes effect upon becoming a law, while most the fee eliminations and vending machine notice provisions proposed in the bill take effect January 1, 2018.

## II. Present Situation:

The present situation for each issue is explained below in the Effect of Proposed Changes section.

## III. Effect of Proposed Changes:

### Sections 1, 22, 23. Elimination of Reporting Requirements

**Present Situation:** Section 198.30, F.S., requires circuit court judges to report the names of decedents and other information on estates in probate to both the Department and the Agency for Health Care Administration (AHCA). In addition, personal representatives are required to provide certain information to the Department and AHCA pursuant to s. 733.2121(3), F.S. Due to estate and intangible tax law changes, the Department no longer needs the information circuit court judges provide and, in most circumstances, does not need the information supplied by personal representatives.<sup>2</sup>

**Proposed Change:** The bill amends s. 198.30, F.S., to eliminate the requirement to provide information to the Department. Therefore, this information will be provided only to the AHCA. Additionally, s. 733.2121, F.S., is amended to require a notice of creditors to be served on the Department only when the Department is a creditor of the estate.

### Sections 2, 3, 4, 5, 6, 7, 9, 10, 11, and 24. Fuel and Pollutants License Fee Elimination

**Present Situation:** Florida law imposes a \$30 license tax on persons applying for an annual fuel or pollutants license and a \$5 annual fee to obtain a license as a natural gas fuel retailer.<sup>3</sup> The Department issues the taxpayer a receipt, which must be posted on display in public view. All money derived from the license taxes pursuant to ss. 206.02, 206.021, 206.022, and 206.404, F.S., must be paid into the State Treasury to the credit of the General Revenue Fund.<sup>4</sup>

---

<sup>1</sup> Office of Economic and Demographic Research, The Florida Legislature, *Revenue Estimating Conference, Tax Administration*, (Jan. 1, 2017), available at <http://edr.state.fl.us/Content/conferences/revenueimpact/archives/2017/pdf/page1-10.pdf> (last visited April 10, 2017).

<sup>2</sup> Department of Revenue, *Department of Revenue 2017 Legislative Concepts*, (Sept. 09, 2016) (on file with the Senate Appropriations Subcommittee on Finance and Tax).

<sup>3</sup> See ch. 206, F.S.

<sup>4</sup> Section 206.406, F.S.

**Proposed Change:** The bill eliminates the \$30 annual license tax required for a fuel or pollutants license as well as the \$5 annual fee to obtain a natural gas fuel license. Additionally, s. 206.405, F.S., the receipt for payment of the license tax, and s. 206.406, F.S., the disposition of license tax funds, are repealed. The bill amends s. 206.998, F.S., to conform to the repealed sections.

These sections are effective January 1, 2018.

### **Section 8. Fuel Tax Refund Fee Elimination**

**Present Situation:** Florida law allows certain taxpayers to obtain quarterly refunds of a portion of the tax paid on fuel purchases.<sup>5</sup> These taxpayers must purchase the fuel for use in agriculture, commercial fishing, school buses, mass public transportation, or another authorized purpose.<sup>6</sup> The Department is required to deduct a \$2 fee from each of these quarterly tax refunds, which is deposited into the General Revenue Fund.<sup>7</sup>

**Proposed Change:** The bill eliminates the \$2 deduction from the quarterly fuel tax refunds made to these taxpayers.

This section is effective January 1, 2018.

### **Section 12. Elimination of Vending Machine Notice Requirement**

**Present Situation:** Sales tax is due on the sale of food, beverages, and most items purchased through vending machines in Florida. Vending machine owners must display a notice on each vending machine which provides that machines without a posted notice may be reported using a toll-free number and that a person who reports noncompliance may be eligible for a reward. Florida law imposes a \$250 penalty for each vending machine that does not display the notice.<sup>8</sup>

**Proposed Change:** The bill eliminates the required notice and associated penalty.

This section is effective January 1, 2018.

### **Sections 13 and 14. Sales and Use Tax Registration Fee Elimination**

**Present Situation:** Florida law imposes a \$5 fee on each business location that registers with the Department to collect, report, and remit sales and use tax. However, the \$5 registration fee is waived if a business applies online through the Department's online registration process.<sup>9</sup> Section 212.0596, F.S., provides that DOR may establish procedures to provide for the waiver of registration fees from unregistered persons who make mail order purchases for which tax is required to be remitted.

**Proposed Change:** The bill eliminates the \$5 application fee.

---

<sup>5</sup> Section 206.41(5), F.S.

<sup>6</sup> Section 206.41(4), F.S.

<sup>7</sup> Section 206.41(5)(c)2., F.S.

<sup>8</sup> Section 212.0515, F.S.

<sup>9</sup> Section 212.18

These sections are effective January 1, 2018.

### **Sections 15 and 16. Ninth-cent and Local Option Dates**

**Present Situation:** Chapter 336, F.S., provides clear direction on the administration of rate changes for ninth-cent and local option fuel taxes imposed after July 1, 2002. For taxes imposed prior to July 2002, however, the statutes do not clearly identify adoption dates for ordinances or the length of time the adopted ordinance will remain in effect.

**Proposed Change:** The bill provides specific guidelines and clarification for the notification, adoption, and expiration of the ninth-cent fuel taxes imposed prior to July 2002. For those tax levies, any re-imposition would be required to be levied before July 1 to allow the Department time to make any necessary changes to distribution programs.

### **Section 17. Dry Cleaning Tax Registration Fee Elimination**

**Present Situation:** Dry cleaning facilities are required to register with the Department and pay a \$30 fee.<sup>10</sup> If a facility registers electronically, the Department waives the \$30 fee as authorized by statute. The majority of these registrations are electronic and no fee is charged.<sup>11</sup>

**Proposed Change:** The bill eliminates the \$30 registration fee for all registrations.

This section is effective on January 1, 2018.

### **Section 18. Perchloroethylene Registration Fee Elimination**

**Present Situation:** Any person producing, importing, or selling perchloroethylene (perc) is required to register with the Department and pay a \$30 fee.<sup>12</sup> Additionally, the person must also register for a pollutants license that requires a \$30 license tax. The Department has allowed perc registrants to designate their perc registration on the pollutants registration and has not required a separate application and fee for a person dealing in perc.<sup>13</sup>

**Present Change:** The bill repeals the \$30 perc registration fee.

### **Sections 19 and 20. Extension of Annual and Installment Due Dates**

**Present Situation:** Due dates for reemployment tax installment payments and annual filings are provided for by statute and do not allow for additional time when the due dates fall on a Saturday, Sunday, or holiday. Quarterly filing due dates are provided for by rule and have provisions allowing later due dates when the date falls on a weekend or holiday.<sup>14</sup>

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<sup>10</sup> Section 376.70, F.S.

<sup>11</sup> See *supra* note 2.

<sup>12</sup> Section 376.75, F.S.

<sup>13</sup> See *supra* note 2.

<sup>14</sup> Sections 443.131 and 443.141, F.S.

**Proposed Change:** The bill allows for annual filings and installment payments to be submitted the next day that is not a Saturday, Sunday, or holiday or any other day when the United States Postal Service is closed.

### **Section 21. Reemployment Tax Penalty Waiver**

**Present Situation:** Florida law requires certain employers to file their Employers Quarterly Report electronically.<sup>15</sup> When employers fail to file electronically as required, current law imposes a penalty. The tax collection service provider (the department) has no flexibility to waive the penalty.

**Proposed Change:** The bill allows a tax collection service provider (the department) to waive the penalty imposed for a failure to file electronically if the tax collection service provider finds a penalty to be inequitable. Grounds for inequity include the death or serious illness of the person who prepares and files the report, destructions of the business records by fire or another casualty, or unscheduled and unavoidable computer downtime.

### **Section 25. Repeal of Obsolete Rulemaking authority**

**Present Situation:** The Department of Revenue has the authority to adopt rules to enforce the laws it administers.<sup>16</sup> Section 125.54(4) provides emergency rulemaking authority to an agency if the agency finds that an immediate danger to the public health, safety, or welfare requires emergency action. Emergency rules adopted by an agency are temporary and not renewable, except when the agency has initiated rulemaking to adopt rules addressing the subject of the emergency rule.<sup>17</sup>

Legislation often contains an explicit recognition of the need for emergency rules without a mechanism to repeal such authority when the emergency rulemaking process becomes obsolete.

**Proposed Change:** The bill repeals several obsolete provisions of chapter law that grant emergency rulemaking authority to the Department of Revenue.

### **Section 26. Effective Date**

The bill takes effect upon becoming a law, except as otherwise expressly provided.

## **IV. Constitutional Issues:**

### **A. Municipality/County Mandates Restrictions:**

None.

### **B. Public Records/Open Meetings Issues:**

None.

<sup>15</sup> Section 443.163, F.S.

<sup>16</sup> See, e.g., s. 212.18(2) and s. 220.51, F.S.

<sup>17</sup> Section 120.54(4)(c), F.S.

C. Trust Funds Restrictions:

None.

**V. Fiscal Impact Statement:**

A. Tax/Fee Issues:

The Revenue Estimating Conference estimates this bill will reduce General Revenue Fund receipts by \$100,000 in Fiscal Year 2017-2018 and \$200,000 annually thereafter.<sup>18</sup>

B. Private Sector Impact:

The repeal of various licensing and registration fees will reduce costs businesses pay and reduce the administrative costs of completing the paperwork associated with the fees.

C. Government Sector Impact:

The Department of Revenue expects an insignificant operational impact from the provisions of this bill.<sup>19</sup>

**VI. Technical Deficiencies:**

None.

**VII. Related Issues:**

None.

**VIII. Statutes Affected:**

This bill substantially amends the following sections of the Florida Statutes: 198.30, 206.02, 206.021, 206.022, 206.03, 206.045, 206.41, 206.9943, 206.9952, 206.998, 206.9865, 212.0515, 212.0596, 212.18, 336.021, 336.025, 376.70, 376.75, 443.131, 443.141, 443.163, and 733.2121.

This bill reenacts section 733.701 of the Florida Statutes.

This bill repeals the following sections of the Florida Statutes: 206.405 and 206.406.

**IX. Additional Information:**

A. Committee Substitute – Statement of Substantial Changes:

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

**Recommended CS by Appropriations Subcommittee on Finance and Tax on April 13, 2017:**

---

<sup>18</sup> See *supra* note 1.

<sup>19</sup> Department of Revenue, *2017 Legislative Bill Analysis* (March 7, 2017) (on file with the Senate Judiciary Committee).

The committee substitute repeals several obsolete provisions of chapter law that grant emergency rulemaking authority to the Department of Revenue.

**B. Amendments:**

None.

---

This Senate Bill Analysis does not reflect the intent or official position of the bill's introducer or the Florida Senate.

---



768908

LEGISLATIVE ACTION

Senate	.	House
Comm: RCS	.	
04/13/2017	.	
	.	
	.	
	.	

---

Appropriations Subcommittee on Finance and Tax (Stargel)  
recommended the following:

**Senate Amendment (with title amendment)**

Between lines 743 and 744

insert:

Section 25. Section 1 of chapter 2007-339, section 13 of chapter 2008-173, section 6 of chapter 2009-131, subsection (2) of section 8 and section 24 of chapter 2010-138, section 6 of chapter 2010-149, section 7 of chapter 2010-166, section 35 of chapter 2011-76, section 4 of chapter 2011-93, section 3 of chapter 2011-229, section 25 of chapter 2012-32, and section 3



768908

11 of chapter 2013-46, Laws of Florida, are repealed.

12

13 ===== T I T L E A M E N D M E N T =====

14 And the title is amended as follows:

15 Delete line 75

16 and insert:

17 conforming cross-references; repealing s. 1 of ch.  
18 2007-339, s. 13 of ch. 2008-173, s. 6 of ch. 2009-131,  
19 ss. 8(2) and 24 of ch. 2010-138, s. 6 of ch. 2010-149,  
20 s. 7 of ch. 2010-166, s. 35 of ch. 2011-76, s. 4 of  
21 ch. 2011-93, s. 3 of ch. 2011-229, s. 25 of ch. 2012-  
22 32, and s. 3 of ch. 2013-46, Laws of Florida, relating  
23 to obsolete emergency rulemaking authority of the  
24 department; providing an effective



By Senator Stargel

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1 A bill to be entitled  
 2 An act relating to tax administration; amending s.  
 3 198.30, F.S.; deleting a requirement for circuit  
 4 judges to monthly report certain information to the  
 5 Department of Revenue relating to the estates of  
 6 certain decedents; amending s. 206.02, F.S.; deleting  
 7 requirements to pay license taxes for a terminal  
 8 supplier license, an importer, exporter, or blender of  
 9 motor fuels license, or a wholesaler of motor fuel  
 10 license; conforming a provision to changes made by the  
 11 act; amending s. 206.021, F.S.; deleting a requirement  
 12 to pay license taxes for a carrier license; amending  
 13 s. 206.022, F.S.; deleting a requirement to pay  
 14 license taxes for a terminal operator license;  
 15 amending s. 206.03, F.S.; conforming a provision to  
 16 changes made by the act; amending s. 206.045, F.S.;  
 17 conforming a provision to changes made by the act;  
 18 repealing ss. 206.405 and 206.406, F.S., relating to  
 19 receipt for payment of license taxes and disposition  
 20 of license tax funds, respectively; amending s.  
 21 206.41, F.S.; deleting a requirement for the  
 22 department to deduct a specified fee from certain  
 23 motor fuel refund claims; amending s. 206.9943, F.S.;  
 24 deleting a requirement to pay license fees for a  
 25 pollutant tax license; amending s. 206.9952, F.S.;  
 26 deleting a requirement to pay license fees for a  
 27 natural gas fuel retailer license; amending s.  
 28 206.9865, F.S.; deleting a requirement to pay  
 29 application fees for an aviation fuel tax license for

Page 1 of 26

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22-00963A-17

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30 commercial air carriers; amending s. 212.0515, F.S.;  
 31 deleting a requirement for vending machine operators  
 32 to post a specified notice on vending machines;  
 33 deleting a provision requiring the department to pay  
 34 an informant certain rewards for reporting vending  
 35 machines without the notice; conforming provisions to  
 36 changes made by the act; amending s. 212.0596, F.S.;  
 37 deleting an authorization for procedures that waive  
 38 registration fees in relation to the use tax on mail  
 39 order purchases by certain persons; amending s.  
 40 212.18, F.S.; deleting a requirement for certificates  
 41 of registration fees for certain dealers in relation  
 42 to the sales and use tax; conforming provisions to  
 43 changes made by the act; amending s. 336.021, F.S.;  
 44 specifying a condition for the reimposition of ninth-  
 45 cent fuel taxes on motor and diesel fuels by a county;  
 46 amending s. 336.025, F.S.; specifying a condition for  
 47 the reimposition of local option fuel taxes on motor  
 48 and diesel fuels by a county; providing construction  
 49 relating to requirements on a decision to rescind a  
 50 tax; amending s. 376.70, F.S.; deleting a requirement  
 51 for drycleaning or dry drop-off facilities to pay  
 52 registration fees to the department; amending s.  
 53 376.75, F.S.; deleting a requirement to pay  
 54 registration fees for certain persons producing,  
 55 importing, selling, or using perchloroethylene;  
 56 amending s. 443.131, F.S.; revising a deadline for  
 57 employers of employees performing domestic services to  
 58 annually report wages and pay certain contributions

Page 2 of 26

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22-00963A-17

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59 under the Reemployment Assistance Program Law;  
 60 defining the term "holiday"; amending s. 443.141,  
 61 F.S.; specifying a due date of certain employer  
 62 contributions if such date falls on a weekend or  
 63 holiday; defining the term "holiday"; conforming  
 64 cross-references; amending s. 443.163, F.S.; deleting  
 65 a form name; authorizing reemployment assistance tax  
 66 collection service providers to waive a certain  
 67 penalty under certain circumstances; amending s.  
 68 733.2121, F.S.; providing that a personal  
 69 representative may serve a notice to creditors on the  
 70 department only under certain circumstances; deleting  
 71 a provision providing construction; reenacting s.  
 72 733.701, F.S., relating to notifying creditors, to  
 73 incorporate the amendment made to s. 733.2121, F.S.,  
 74 in a reference thereto; amending s. 206.998, F.S.;  
 75 conforming cross-references; providing an effective  
 76 date.

77  
 78 Be It Enacted by the Legislature of the State of Florida:

79  
 80 Section 1. Section 198.30, Florida Statutes, is amended to  
 81 read:

82 198.30 Circuit judge to report names of decedents, etc.—  
 83 Each circuit judge of this state shall, on or before the 10th  
 84 day of every month, notify the Agency for Health Care  
 85 Administration ~~department~~ of the names of all decedents; the  
 86 names and addresses of the respective personal representatives,  
 87 administrators, or curators appointed; the amount of the bonds,

Page 3 of 26

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22-00963A-17

20171320\_\_

88 if any, required by the court; and the probable value of the  
 89 estates, in all estates of decedents whose wills have been  
 90 probated or propounded for probate before the circuit judge or  
 91 upon which letters testamentary or upon whose estates letters of  
 92 administration or curatorship have been sought or granted,  
 93 during the preceding month; and such report shall contain any  
 94 other information that ~~which~~ the circuit judge may have  
 95 concerning the estates of such decedents. ~~In addition, a copy of~~  
 96 ~~this report shall be provided to the Agency for Health Care~~  
 97 ~~Administration.~~ A circuit judge shall also furnish forthwith  
 98 such further information, from the records and files of the  
 99 circuit court in regard to such estates, as the department may  
 100 from time to time require.

101 Section 2. Effective January 1, 2018, subsections (2), (3),  
 102 and (4), paragraph (a) of subsection (7), and paragraph (b) of  
 103 subsection (8) of section 206.02, Florida Statutes, are amended  
 104 to read:

105 206.02 Application for license; temporary license; terminal  
 106 suppliers, importers, exporters, blenders, biodiesel  
 107 manufacturers, and wholesalers.—

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

111 (a) The name under which the person will transact business  
 112 within the state and that person's registration number under s.  
 113 4101 of the Internal Revenue Code.

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

Page 4 of 26

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22-00963A-17

20171320\_\_

117 (c) The name and complete residence address of the owner or  
 118 the names and addresses of the partners, if such person is a  
 119 partnership, or of the principal officers, if such person is a  
 120 corporation or association; and, if such person is a corporation  
 121 organized under the laws of another state, territory, or  
 122 country, he or she shall also indicate the state, territory, or  
 123 country where the corporation is organized and the date the  
 124 corporation was registered with the Department of State as a  
 125 foreign corporation authorized to transact business in the  
 126 state.

127 ~~The application shall require a \$30 license tax. Each license~~  
 128 ~~must shall~~ be renewed annually through application, ~~including an~~  
 129 ~~annual \$30 license tax.~~

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

135 (a) The name under which the person will transact business  
 136 within the state.

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

140 (c) The name and complete residence address of the owner or  
 141 the names and addresses of the partners, if such person is a  
 142 partnership, or of the principal officers, if such person is a  
 143 corporation or association; and, if such person is a corporation  
 144 organized under the laws of another state, territory, or  
 145 country, he or she shall also indicate the state, territory, or

22-00963A-17

20171320\_\_

146 country where the corporation is organized and the date the  
 147 corporation was registered with the Department of State as a  
 148 foreign corporation authorized to transact business in the  
 149 state.

150  
 151 ~~The application shall require a \$30 license tax. Each license~~  
 152 ~~must shall~~ be renewed annually through application, ~~including an~~  
 153 ~~annual \$30 license tax.~~

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

157 (a) The name under which the person will transact business  
 158 within the state.

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

162 (c) The name and complete residence address of the owner or  
 163 the names and addresses of the partners, if such person is a  
 164 partnership, or of the principal officers, if such person is a  
 165 corporation or association; and, if such person is a corporation  
 166 organized under the laws of another state, territory, or  
 167 country, he or she shall also indicate the state, territory, or  
 168 country where the corporation is organized and the date the  
 169 corporation was registered with the Department of State as a  
 170 foreign corporation authorized to transact business in the  
 171 state.

172  
 173 ~~The application shall require a \$30 license tax. Each license~~  
 174 ~~must shall~~ be renewed annually through application, ~~including an~~

22-00963A-17

20171320\_\_

175 ~~annual \$30 license fee.~~

176 (7) (a) If all applicants for a license hold a current  
177 license in good standing of the same type and kind, the  
178 department shall issue a temporary license upon the filing of a  
179 completed application, ~~payment of all fees,~~ and the posting of  
180 adequate bond. A temporary license shall automatically expire 90  
181 days after its effective date or, prior to the expiration of 90  
182 days or the period of any extension, upon issuance of a  
183 permanent license or of a notice of intent to deny a permanent  
184 license. A temporary license may be extended once for a period  
185 not to exceed 60 days, upon written request of the applicant,  
186 subject to the restrictions imposed by this subsection.

187 (8)

188 (b) Notwithstanding the provisions of this chapter  
189 requiring a license ~~tax~~ and a bond or criminal background check,  
190 the department may issue a temporary license as an importer or  
191 exporter to a person who holds a valid Florida wholesaler  
192 license or to a person who is an unlicensed dealer. A license  
193 may be issued under this subsection only to a business that has  
194 a physical location in this state and holds a valid Florida  
195 sales and use tax certificate of registration or that holds a  
196 valid fuel license issued by another state.

197 Section 3. Effective January 1, 2018, subsection (3) and  
198 paragraph (b) of subsection (5) of section 206.021, Florida  
199 Statutes, are amended to read:

200 206.021 Application for license; carriers.-

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

Page 7 of 26

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22-00963A-17

20171320\_\_

204 (5)

205 (b) Notwithstanding the provisions of this chapter  
206 requiring a license ~~tax~~ and a bond or criminal background check,  
207 the department may issue a temporary license as a carrier to a  
208 person who holds a valid Florida wholesaler, importer, exporter,  
209 or blender license or to a person who is an unlicensed dealer. A  
210 license may be issued under this subsection only to a business  
211 that has a physical location in this state and holds a valid  
212 Florida sales and use tax certificate of registration or that  
213 holds a valid fuel license issued by another state.

214 Section 4. Effective January 1, 2018, subsection (2) of  
215 section 206.022, Florida Statutes, is amended to read:

216 206.022 Application for license; terminal operators.-

217 (2) ~~The application shall require a \$30 license tax.~~ Each  
218 license shall be renewed annually through application, including  
219 an annual \$30 license tax.

220 Section 5. Effective January 1, 2018, subsection (1) of  
221 section 206.03, Florida Statutes, is amended to read:

222 206.03 Licensing of terminal suppliers, importers,  
223 exporters, and wholesalers.-

224 (1) The application in proper form having been accepted for  
225 filing, ~~the filing fee paid,~~ and the bond accepted and approved,  
226 except as provided in s. 206.05(1), the department shall issue  
227 to such person a license to transact business in the state,  
228 subject to cancellation of such license as provided by law.

229 Section 6. Effective January 1, 2018, section 206.045,  
230 Florida Statutes, is amended to read:

231 206.045 Licensing period; ~~cost for license issuance.~~-  
232 Beginning January 1, 1998, the licensing period under this

Page 8 of 26

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22-00963A-17 20171320\_\_

233 chapter shall be a calendar year, or any part thereof. ~~The cost~~  
 234 ~~of any such license issued pursuant to this chapter shall be~~  
 235 ~~\$30.~~

236 Section 7. Effective January 1, 2018, ss. 206.405 and  
 237 206.406, Florida Statutes, are repealed.

238 Section 8. Effective January 1, 2018, paragraph (c) of  
 239 subsection (5) of section 206.41, Florida Statutes, is amended  
 240 to read:

241 206.41 State taxes imposed on motor fuel.—

242 (5)

243 (c)1. No refund may be authorized unless a sworn  
 244 application therefor containing such information as the  
 245 department may determine is filed with the department not later  
 246 than the last day of the month following the quarter for which  
 247 the refund is claimed. However, when a justified excuse for late  
 248 filing is presented to the department and the last preceding  
 249 claim was filed on time, the deadline for filing may be extended  
 250 an additional month. No refund will be authorized unless the  
 251 amount due is for \$5 or more for any refund period and unless  
 252 application is made upon forms prescribed by the department.

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

257 Section 9. Effective January 1, 2018, subsection (3) of  
 258 section 206.9943, Florida Statutes, is amended to read:

259 206.9943 Pollutant tax license.—

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

22-00963A-17 20171320\_\_

262 Section 10. Effective January 1, 2018, subsection (9) of  
 263 section 206.9952, Florida Statutes, is amended to read:

264 206.9952 Application for license as a natural gas fuel  
 265 retailer.—

266 (9) ~~The license application requires a license fee of \$5.~~  
 267 Each license shall be renewed annually by submitting a  
 268 reapplication ~~and the license fee to the department. The license~~  
 269 ~~fee shall be paid to the department for deposit into the General~~  
 270 ~~Revenue Fund.~~

271 Section 11. Effective January 1, 2018, subsection (3) of  
 272 section 206.9865, Florida Statutes, is amended to read:

273 206.9865 Commercial air carriers; registration; reporting.—

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

276 Section 12. Effective January 1, 2018, subsections (3) and  
 277 (4) and present subsection (7) of section 212.0515, Florida  
 278 Statutes, are amended to read:

279 212.0515 Sales from vending machines; sales to vending  
 280 machine operators; special provisions; registration; penalties.—

281 (3) ~~(a)~~ An operator of a vending machine may not operate or  
 282 cause to be operated in this state any vending machine until the  
 283 operator has registered with the department ~~and~~, has obtained a  
 284 separate registration certificate for each county in which such  
 285 machines are located, ~~and has affixed a notice to each vending~~  
 286 ~~machine selling food or beverages. The notice must be~~  
 287 ~~conspicuously displayed on the vending machine when it is being~~  
 288 ~~operated in this state and shall contain the following language~~  
 289 ~~in conspicuous type: NOTICE TO CUSTOMER: FLORIDA LAW REQUIRES~~  
 290 ~~THIS NOTICE TO BE POSTED ON ALL FOOD AND BEVERAGE VENDING~~

22-00963A-17

20171320\_\_

291 ~~MACHINES. REPORT ANY MACHINE WITHOUT A NOTICE TO (TOLL-FREE~~  
 292 ~~NUMBER). YOU MAY BE ELIGIBLE FOR A CASH REWARD. DO NOT USE THIS~~  
 293 ~~NUMBER TO REPORT PROBLEMS WITH THE VENDING MACHINE SUCH AS LOST~~  
 294 ~~MONEY OR OUT-OF-DATE PRODUCTS.~~

295 ~~(b)~~ The department shall establish a toll-free number to  
 296 report any violations of this section. ~~Upon a determination that~~  
 297 ~~a violation has occurred, the department shall pay the informant~~  
 298 ~~a reward of up to 10 percent of previously unpaid taxes~~  
 299 ~~recovered as a result of the information provided. A person who~~  
 300 ~~receives information concerning a violation of this section from~~  
 301 ~~an employee as specified in s. 213.30 is not eligible for a cash~~  
 302 ~~reward.~~

303 ~~(4) A penalty of \$250 per machine is imposed on an operator~~  
 304 ~~who fails to properly obtain and display the required notice on~~  
 305 ~~any machine. Penalties accrue interest as provided for~~  
 306 ~~delinquent taxes under this chapter and apply in addition to all~~  
 307 ~~other applicable taxes, interest, and penalties.~~

308 ~~(6)(7) The department may adopt rules necessary to~~  
 309 ~~administer the provisions of this section and may establish a~~  
 310 ~~schedule for phasing in the requirement that existing notices be~~  
 311 ~~replaced with revised notices displayed on vending machines.~~

312 Section 13. Effective January 1, 2018, subsection (7) of  
 313 section 212.0596, Florida Statutes, is amended to read:

314 212.0596 Taxation of mail order sales.—

315 (7) The department may establish by rule procedures for  
 316 collecting the use tax from unregistered persons who but for  
 317 their mail order purchases would not be required to remit sales  
 318 or use tax directly to the department. The procedures may  
 319 provide for waiver of registration ~~and registration fees,~~

Page 11 of 26

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22-00963A-17

20171320\_\_

320 provisions for irregular remittance of tax, elimination of the  
 321 collection allowance, and nonapplication of local option  
 322 surtaxes.

323 Section 14. Effective January 1, 2018, paragraphs (a) and  
 324 (c) of subsection (3) of section 212.18, Florida Statutes, are  
 325 amended to read:

326 212.18 Administration of law; registration of dealers;  
 327 rules.—

328 (3) (a) A person desiring to engage in or conduct business  
 329 in this state as a dealer, or to lease, rent, or let or grant  
 330 licenses in living quarters or sleeping or housekeeping  
 331 accommodations in hotels, apartment houses, roominghouses, or  
 332 tourist or trailer camps that are subject to tax under s.  
 333 212.03, or to lease, rent, or let or grant licenses in real  
 334 property, and a person who sells or receives anything of value  
 335 by way of admissions, must file with the department an  
 336 application for a certificate of registration for each place of  
 337 business. The application must include the names of the persons  
 338 who have interests in such business and their residences, the  
 339 address of the business, and other data reasonably required by  
 340 the department. However, owners and operators of vending  
 341 machines or newspaper rack machines are required to obtain only  
 342 one certificate of registration for each county in which such  
 343 machines are located. The department, by rule, may authorize a  
 344 dealer that uses independent sellers to sell its merchandise to  
 345 remit tax on the retail sales price charged to the ultimate  
 346 consumer in lieu of having the independent seller register as a  
 347 dealer and remit the tax. The department may appoint the county  
 348 tax collector as the department's agent to accept applications

Page 12 of 26

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22-00963A-17

20171320\_\_

349 for registrations. The application must be submitted to the  
 350 department before the person, firm, copartnership, or  
 351 corporation may engage in such business, ~~and it must be~~  
 352 ~~accompanied by a registration fee of \$5. However, a registration~~  
 353 ~~fee is not required to accompany an application to engage in or~~  
 354 ~~conduct business to make mail order sales. The department may~~  
 355 ~~waive the registration fee for applications submitted through~~  
 356 ~~the department's Internet registration process.~~

357 (c)1. A person who engages in acts requiring a certificate  
 358 of registration under this subsection and who fails or refuses  
 359 to register commits a misdemeanor of the first degree,  
 360 punishable as provided in s. 775.082 or s. 775.083. Such acts  
 361 are subject to injunctive proceedings as provided by law. A  
 362 person who engages in acts requiring a certificate of  
 363 registration and who fails or refuses to register is also  
 364 subject to a \$100 initial registration fee ~~in lieu of the \$5~~  
 365 ~~registration fee required by paragraph (a).~~ However, the  
 366 department may waive the ~~increase in the~~ registration fee if it  
 367 finds that the failure to register was due to reasonable cause  
 368 and not to willful negligence, willful neglect, or fraud.

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

373 b. The department shall provide written notice of the duty  
 374 to register to the person by personal service or by sending  
 375 notice by registered mail to the person's last known address.  
 376 The department may provide written notice by both methods  
 377 described in this sub-subparagraph.

Page 13 of 26

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22-00963A-17

20171320\_\_

378 Section 15. Subsection (5) of section 336.021, Florida  
 379 Statutes, is amended to read:

380 336.021 County transportation system; levy of ninth-cent  
 381 fuel tax on motor fuel and diesel fuel.—

382 (5) All impositions of the tax shall be levied before  
 383 October 1 of each year to be effective January 1 of the  
 384 following year. However, levies of the tax which were in effect  
 385 on July 1, 2002, and which expire on August 31 of any year may  
 386 be reimposed at the current authorized rate if the imposition of  
 387 the tax is levied before July 1 and is ~~to be~~ effective September  
 388 1 of the year of expiration. All impositions shall be required  
 389 to end on December 31 of a year. A decision to rescind the tax  
 390 shall not take effect on any date other than December 31 and  
 391 shall require a minimum of 60 days' notice to the department of  
 392 such decision.

393 Section 16. Paragraphs (a) and (b) of subsection (1) and  
 394 paragraph (a) of subsection (5) of section 336.025, Florida  
 395 Statutes, are amended to read:

396 336.025 County transportation system; levy of local option  
 397 fuel tax on motor fuel and diesel fuel.—

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

404 1. All impositions and rate changes of the tax shall be  
 405 levied before October 1 to be effective January 1 of the  
 406 following year for a period not to exceed 30 years, and the

Page 14 of 26

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22-00963A-17

20171320\_\_

407 applicable method of distribution shall be established pursuant  
 408 to subsection (3) or subsection (4). However, levies of the tax  
 409 which were in effect on July 1, 2002, and which expire on August  
 410 31 of any year may be reimposed at the current authorized rate  
 411 if the imposition of the tax is levied before July 1 and is  
 412 effective September 1 of the year of expiration. Upon  
 413 expiration, the tax may be relieved provided that a  
 414 redetermination of the method of distribution is made as  
 415 provided in this section.

416 2. County and municipal governments shall utilize moneys  
 417 received pursuant to this paragraph only for transportation  
 418 expenditures.

419 3. Any tax levied pursuant to this paragraph may be  
 420 extended on a majority vote of the governing body of the county.  
 421 A redetermination of the method of distribution shall be  
 422 established pursuant to subsection (3) or subsection (4), if,  
 423 after July 1, 1986, the tax is extended or the tax rate changed,  
 424 for the period of extension or for the additional tax.

425 (b) In addition to other taxes allowed by law, there may be  
 426 levied as provided in s. 206.41(1)(e) a 1-cent, 2-cent, 3-cent,  
 427 4-cent, or 5-cent local option fuel tax upon every gallon of  
 428 motor fuel sold in a county and taxed under the provisions of  
 429 part I of chapter 206. The tax shall be levied by an ordinance  
 430 adopted by a majority plus one vote of the membership of the  
 431 governing body of the county or by referendum.

432 1. All impositions and rate changes of the tax shall be  
 433 levied before October 1, to be effective January 1 of the  
 434 following year. However, levies of the tax which were in effect  
 435 on July 1, 2002, and which expire on August 31 of any year may

Page 15 of 26

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22-00963A-17

20171320\_\_

436 be reimposed at the current authorized rate if the imposition of  
 437 the tax is levied before July 1 and is effective September 1 of  
 438 the year of expiration.

439 2. The county may, prior to levy of the tax, establish by  
 440 interlocal agreement with one or more municipalities located  
 441 therein, representing a majority of the population of the  
 442 incorporated area within the county, a distribution formula for  
 443 dividing the entire proceeds of the tax among county government  
 444 and all eligible municipalities within the county. If no  
 445 interlocal agreement is adopted before the effective date of the  
 446 tax, tax revenues shall be distributed pursuant to the  
 447 provisions of subsection (4). If no interlocal agreement exists,  
 448 a new interlocal agreement may be established prior to June 1 of  
 449 any year pursuant to this subparagraph. However, any interlocal  
 450 agreement agreed to under this subparagraph after the initial  
 451 levy of the tax or change in the tax rate authorized in this  
 452 section shall under no circumstances materially or adversely  
 453 affect the rights of holders of outstanding bonds which are  
 454 backed by taxes authorized by this paragraph, and the amounts  
 455 distributed to the county government and each municipality shall  
 456 not be reduced below the amount necessary for the payment of  
 457 principal and interest and reserves for principal and interest  
 458 as required under the covenants of any bond resolution  
 459 outstanding on the date of establishment of the new interlocal  
 460 agreement.

461 3. County and municipal governments shall use moneys  
 462 received pursuant to this paragraph for transportation  
 463 expenditures needed to meet the requirements of the capital  
 464 improvements element of an adopted comprehensive plan or for

Page 16 of 26

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22-00963A-17

20171320\_\_

465 expenditures needed to meet immediate local transportation  
 466 problems and for other transportation-related expenditures that  
 467 are critical for building comprehensive roadway networks by  
 468 local governments. For purposes of this paragraph, expenditures  
 469 for the construction of new roads, the reconstruction or  
 470 resurfacing of existing paved roads, or the paving of existing  
 471 graded roads shall be deemed to increase capacity and such  
 472 projects shall be included in the capital improvements element  
 473 of an adopted comprehensive plan. Expenditures for purposes of  
 474 this paragraph shall not include routine maintenance of roads.

475 (5) (a) By October 1 of each year, the county shall notify  
 476 the Department of Revenue of the rate of the taxes levied  
 477 pursuant to paragraphs (1) (a) and (b), and of its decision to  
 478 rescind or change the rate of a tax, if applicable, and shall  
 479 provide the department with a certified copy of the interlocal  
 480 agreement established under subparagraph (1) (b) 2. or  
 481 subparagraph (3) (a) 1. with distribution proportions established  
 482 by such agreement or pursuant to subsection (4), if applicable.  
 483 A decision to rescind a tax may not take effect on any date  
 484 other than December 31, regardless of when the tax was  
 485 originally imposed, and requires a minimum of 60 days' notice to  
 486 the Department of Revenue of such decision.

487 Section 17. Effective January 1, 2018, subsection (2) of  
 488 section 376.70, Florida Statutes, is amended to read:

489 376.70 Tax on gross receipts of drycleaning facilities.—

490 (2) Each drycleaning facility or dry drop-off facility  
 491 imposing a charge for the drycleaning or laundering of clothing  
 492 or other fabrics is required to register with the Department of  
 493 Revenue and become licensed for the purposes of this section.

Page 17 of 26

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22-00963A-17

20171320\_\_

494 The owner or operator of the facility shall register the  
 495 facility with the Department of Revenue. Drycleaning facilities  
 496 or dry drop-off facilities operating at more than one location  
 497 are only required to have a single registration. ~~The fee for~~  
 498 ~~registration is \$30. The owner or operator of the facility shall~~  
 499 ~~pay the registration fee to the Department of Revenue. The~~  
 500 ~~department may waive the registration fee for applications~~  
 501 ~~submitted through the department's Internet registration~~  
 502 ~~process.~~

503 Section 18. Subsection (2) of section 376.75, Florida  
 504 Statutes, is amended to read:

505 376.75 Tax on production or importation of  
 506 perchloroethylene.—

507 (2) Any person producing in, importing into, or causing to  
 508 be imported into, or selling in, this state perchloroethylene  
 509 must register with the Department of Revenue and become licensed  
 510 for the purposes of remitting the tax pursuant to, or providing  
 511 information required by, this section. Such person must register  
 512 as a seller of perchloroethylene, a user of perchloroethylene in  
 513 drycleaning facilities, or a user of perchloroethylene for  
 514 purposes other than drycleaning. Persons operating at more than  
 515 one location are only required to have a single registration.  
 516 ~~The fee for registration is \$30.~~ Failure to timely register is a  
 517 misdemeanor of the first degree, punishable as provided in s.  
 518 775.082 or s. 775.083.

519 Section 19. Subsection (1) of section 443.131, Florida  
 520 Statutes, is amended to read:

521 443.131 Contributions.—

522 (1) PAYMENT OF CONTRIBUTIONS.—Contributions accrue and are

Page 18 of 26

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22-00963A-17 20171320\_\_

523 payable by each employer for each calendar quarter he or she is  
 524 subject to this chapter for wages paid during each calendar  
 525 quarter for employment. Contributions are due and payable by  
 526 each employer to the tax collection service provider, in  
 527 accordance with the rules adopted by the Department of Economic  
 528 Opportunity or the state agency providing tax collection  
 529 services. This subsection does not prohibit the tax collection  
 530 service provider from allowing, at the request of the employer,  
 531 employers of employees performing domestic services, as defined  
 532 in s. 443.1216(6), to pay contributions or report wages at  
 533 intervals other than quarterly when the nonquarterly payment or  
 534 reporting assists the service provider and when nonquarterly  
 535 payment and reporting is authorized under federal law. Employers  
 536 of employees performing domestic services may report wages and  
 537 pay contributions annually, with a due date of no later than  
 538 January 31, unless that day is a Saturday, Sunday, or holiday,  
 539 in which event the due date is the next day that is not a  
 540 Saturday, Sunday, or holiday. For purposes of this subsection,  
 541 the term "holiday" means a day designated under s. 110.117(1)  
 542 and (2) and any other day when the offices of the United States  
 543 Postal Service are closed January 1 and a delinquency date of  
 544 February 1. To qualify for this election, the employer must  
 545 employ only employees performing domestic services, be eligible  
 546 for a variation from the standard rate computed under subsection  
 547 (3), apply to this program no later than December 1 of the  
 548 preceding calendar year, and agree to provide the department or  
 549 its tax collection service provider with any special reports  
 550 that are requested, including copies of all federal employment  
 551 tax forms. An employer who fails to timely furnish any wage

22-00963A-17 20171320\_\_

552 information required by the department or its tax collection  
 553 service provider loses the privilege to participate in this  
 554 program, effective the calendar quarter immediately after the  
 555 calendar quarter the failure occurred. The employer may reapply  
 556 for annual reporting when a complete calendar year elapses after  
 557 the employer's disqualification if the employer timely furnished  
 558 any requested wage information during the period in which annual  
 559 reporting was denied. An employer may not deduct contributions,  
 560 interests, penalties, fines, or fees required under this chapter  
 561 from any part of the wages of his or her employees. A fractional  
 562 part of a cent less than one-half cent shall be disregarded from  
 563 the payment of contributions, but a fractional part of at least  
 564 one-half cent shall be increased to 1 cent.

565 Section 20. Paragraph (d) of subsection (1) of section  
 566 443.141, Florida Statutes, is amended to read:

567 443.141 Collection of contributions and reimbursements.—

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

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

575 1. For contributions due for wages paid in the first  
 576 quarter of each year, one-fourth of the contributions due must  
 577 be paid on or before April 30, one-fourth must be paid on or  
 578 before July 31, one-fourth must be paid on or before October 31,  
 579 and one-fourth must be paid on or before December 31.

580 2. In addition to the payments specified in subparagraph

22-00963A-17

20171320\_\_

581 1., for contributions due for wages paid in the second quarter  
 582 of each year, one-third of the contributions due must be paid on  
 583 or before July 31, one-third must be paid on or before October  
 584 31, and one-third must be paid on or before December 31.

585 3. In addition to the payments specified in subparagraphs  
 586 1. and 2., for contributions due for wages paid in the third  
 587 quarter of each year, one-half of the contributions due must be  
 588 paid on or before October 31, and one-half must be paid on or  
 589 before December 31.

590 4. If any of the due dates in this paragraph falls on a  
 591 Saturday, Sunday, or holiday, the due date is the next day that  
 592 is not a Saturday, Sunday, or holiday. For purposes of this  
 593 paragraph, the term "holiday" means a day designated under s.  
 594 110.117(1) and (2) and any other day when the offices of the  
 595 United States Postal Service are closed.

596 ~~5.4.~~ The annual administrative fee assessed for electing to  
 597 pay under the installment method shall be collected at the time  
 598 the employer makes the first installment payment each year. The  
 599 fee shall be segregated from the payment and deposited into the  
 600 Operating Trust Fund of the Department of Revenue.

601 ~~6.5.~~ Interest does not accrue on any contribution that  
 602 becomes due for wages paid in the first three quarters of each  
 603 year if the employer pays the contribution in accordance with  
 604 ~~subparagraphs 1.-5. subparagraphs 1.-4.~~ Interest and fees  
 605 continue to accrue on prior delinquent contributions and  
 606 commence accruing on all contributions due for wages paid in the  
 607 first three quarters of each year which are not paid in  
 608 accordance with ~~subparagraphs 1.-4. subparagraphs 1.-3.~~  
 609 Penalties may be assessed in accordance with this chapter. The

22-00963A-17

20171320\_\_

610 contributions due for wages paid in the fourth quarter are not  
 611 affected by this paragraph and are due and payable in accordance  
 612 with this chapter.

613 Section 21. Section 443.163, Florida Statutes, is amended  
 614 to read:

615 443.163 Electronic reporting and remitting of contributions  
 616 and reimbursements.—

617 (1) An employer may file any report and remit any  
 618 contributions or reimbursements required under this chapter by  
 619 electronic means. The Department of Economic Opportunity or the  
 620 state agency providing reemployment assistance tax collection  
 621 services shall adopt rules prescribing the format and  
 622 instructions necessary for electronically filing reports and  
 623 remitting contributions and reimbursements to ensure a full  
 624 collection of contributions and reimbursements due. The  
 625 acceptable method of transfer, the method, form, and content of  
 626 the electronic means, and the method, if any, by which the  
 627 employer will be provided with an acknowledgment shall be  
 628 prescribed by the department or its tax collection service  
 629 provider. However, any employer who employed 10 or more  
 630 employees in any quarter during the preceding state fiscal year  
 631 must file the Employers Quarterly Reports ~~(UCT-6)~~ for the  
 632 current calendar year and remit the contributions and  
 633 reimbursements due by electronic means approved by the tax  
 634 collection service provider. A person who prepared and reported  
 635 for 100 or more employers in any quarter during the preceding  
 636 state fiscal year must file the Employers Quarterly Reports  
 637 ~~(UCT-6)~~ for each calendar quarter in the current calendar year,  
 638 beginning with reports due for the second calendar quarter of

22-00963A-17

20171320\_\_

639 2003, by electronic means approved by the tax collection service  
640 provider.

641 (2) (a) An employer who is required by law to file an  
642 Employers Quarterly Report ~~(UCT-6)~~ by approved electronic means,  
643 but who files the report by a means other than approved  
644 electronic means, is liable for a penalty of \$50 for that report  
645 and \$1 for each employee. This penalty is in addition to any  
646 other penalty provided by this chapter. However, the penalty  
647 does not apply if the tax collection service provider waives the  
648 electronic filing requirement in advance. An employer who fails  
649 to remit contributions or reimbursements by approved electronic  
650 means as required by law is liable for a penalty of \$50 for each  
651 remittance submitted by a means other than approved electronic  
652 means. This penalty is in addition to any other penalty provided  
653 by this chapter.

654 (b) A person who prepared and reported for 100 or more  
655 employers in any quarter during the preceding state fiscal year,  
656 but who fails to file an Employers Quarterly Report ~~(UCT-6)~~ for  
657 each calendar quarter in the current calendar year by approved  
658 electronic means, is liable for a penalty of \$50 for that report  
659 and \$1 for each employee. This penalty is in addition to any  
660 other penalty provided by this chapter. However, the penalty  
661 does not apply if the tax collection service provider waives the  
662 electronic filing requirement in advance.

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

22-00963A-17

20171320\_\_

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

672 1. Currently file information or data electronically with  
673 any business or government agency; or

674 2. Have a compatible computer that meets or exceeds the  
675 standards prescribed by the department or its tax collection  
676 service provider.

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

681 1. That the employer needs additional time to program his  
682 or her computer;

683 2. That complying with this requirement causes the employer  
684 financial hardship; or

685 3. That complying with this requirement conflicts with the  
686 employer's business procedures.

687 (c) The department or the state agency providing  
688 reemployment assistance tax collection services may establish by  
689 rule the length of time a waiver is valid and may determine  
690 whether subsequent waivers will be authorized, based on this  
691 subsection.

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

22-00963A-17

20171320\_\_

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

703 (a) Death or serious illness of the person responsible for  
 704 the preparation and filing of the report.

705 (b) Destruction of the business records by fire or other  
 706 casualty.

707 (c) Unscheduled and unavoidable computer downtime.

708 Section 22. Paragraph (e) of subsection (3) of section  
 709 733.2121, Florida Statutes, is amended to read:

710 733.2121 Notice to creditors; filing of claims.—

711 (3)

712 (e) The personal representative may serve a notice to  
 713 creditors on the Department of Revenue only when the Department  
 714 of Revenue is determined to be a creditor under paragraph (a) ~~if~~  
 715 the Department of Revenue has not previously been served with a  
 716 copy of the notice to creditors, then service of the inventory  
 717 on the Department of Revenue shall be the equivalent of service  
 718 of a copy of the notice to creditors.

719 Section 23. For the purpose of incorporating the amendment  
 720 made by this act to section 733.2121, Florida Statutes, in a  
 721 reference thereto, section 733.701, Florida Statutes, is  
 722 reenacted to read:

723 733.701 Notifying creditors.—Unless creditors' claims are  
 724 otherwise barred by s. 733.710, every personal representative  
 725 shall cause notice to creditors to be published and served under

22-00963A-17

20171320\_\_

726 s. 733.2121.

727 Section 24. Effective January 1, 2018, section 206.998,  
 728 Florida Statutes, is amended to read:

729 206.998 Applicability of specified sections of parts I and  
 730 II.—The provisions of ss. 206.01, 206.02, 206.025, 206.026,  
 731 206.027, 206.028, 206.03, 206.05, 206.055, 206.06, 206.07,  
 732 206.075, 206.09, 206.10, 206.11, 206.12, 206.13, 206.14, 206.15,  
 733 206.16, 206.17, 206.175, 206.18, 206.199, 206.20, 206.204,  
 734 206.205, 206.21, 206.215, 206.22, 206.23, 206.24, 206.25,  
 735 206.27, 206.28, ~~206.405, 206.406,~~ 206.41, 206.413, 206.43,  
 736 206.44, 206.48, 206.485, 206.49, 206.56, 206.59, 206.606,  
 737 206.608, and 206.61 of part I of this chapter and ss. 206.86,  
 738 206.872, 206.874, 206.8745, 206.88, 206.90, and 206.93 of part  
 739 II of this chapter shall, as far as lawful or practicable, be  
 740 applicable to the tax levied and imposed and to the collection  
 741 thereof as if fully set out in this part. However, any provision  
 742 of any such section does not apply if it conflicts with any  
 743 provision of this part.

744 Section 25. Except as otherwise expressly provided in this  
 745 act, this act shall take effect upon becoming a law.

**The Florida Senate**  
**BILL ANALYSIS AND FISCAL IMPACT STATEMENT**

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

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Prepared By: The Professional Staff of the Appropriations Subcommittee on Finance and Tax

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BILL: CS/SB 1442

INTRODUCER: Transportation Committee and Senator Broxson

SUBJECT: Fee and Surcharge Reductions

DATE: April 12, 2017

REVISED: \_\_\_\_\_

	ANALYST	STAFF DIRECTOR	REFERENCE	ACTION
1.	Jones	Miller	TR	<b>Fav/CS</b>
2.	Gross	Diez-Arguelles	AFT	<b>Recommend: Favorable</b>
3.			AP	

**Please see Section IX. for Additional Information:**

COMMITTEE SUBSTITUTE - Substantial Changes

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**I. Summary:**

CS/SB 1442 reduces or eliminates numerous fees or surcharges imposed in the Florida Statutes. Specifically, the bill:

- Eliminates a \$10 fee for commissions for elected officers;
- Eliminates the \$2 fee deducted from each motor fuel sales tax refund claim;
- Eliminates the \$5 registration fee for persons or businesses required to register with the Department of Revenue for collecting, reporting, and remitting sale and use tax;
- Exempts a surviving spouse of a deceased motor vehicle owner from the motor vehicle title transfer fees when transferring the title into the surviving spouse's name;
- Eliminates the \$1 and \$2 fees for a veteran to receive a "Veteran" designation on his or her driver license or identification card;
- Exempts a veteran from the fee for an original commercial driver license;
- Exempts a person who is 80 years of age or older from the \$25 identification card fees;
- Provides a flat \$25 delinquency fee for specified Department of Business and Professional Regulation professional licensees, and removes the authority of a professional board to set the fee at a rate not to exceed the biennial renewal fee for such active status license;
- Reduces the application and license fees for commercial driver schools by one-half;
- Reduces the surcharge assessed on all building permit fees from 1.5 percent to one percent of the permit fee; and
- Eliminates or waives fees for professional educator certificates and required examinations for specified persons.

The Revenue Estimating Conference estimates the bill will reduce General Revenue Fund receipts by \$2.0 million and various state trust fund receipts by \$3.7 million in Fiscal Year 2017-2018.

Sections 3, 4, and 5 of the bill take effect January 1, 2018. The remaining sections of the bill take effect July 1, 2017.

## II. Present Situation:

### Elected Officer's Fee for Commission

Section 113.01, F.S., prescribes a \$10 fee for the issuance of each commission issued by the Governor and attested by the Secretary of State for an elected officer or a notary public. The commission shall not be issued or bear the state seal until the required fee is paid.<sup>1</sup> A commission to officers is a warrant or authority granted by government, which empowers the named individual to execute official acts. The \$10 fee is paid to the Chief Financial Officer, and deposited in the General Revenue Fund.<sup>2</sup>

The number of people charged the \$10 fee varies each year due to the number of elections and appointments. From July 1, 2016, to January 20, 2017, there were 1,936 commissions issued, and 202 commissions that will be issued upon payment of the fee, totaling \$21,380 in fees.<sup>3</sup>

### Motor Fuel Tax Refund Claims

Section 206.41, F.S., imposes the following state taxes on motor fuel:

- A “constitutional fuel tax” of two cents per net gallon;<sup>4</sup>
- A “county fuel tax” of one cent per net gallon;<sup>5</sup>
- A “municipal fuel tax” of one cent per net gallon;<sup>6</sup>
- A “ninth-cent fuel tax” may be imposed by each county of one cent per net gallon;<sup>7</sup>
- A “local option fuel tax” may be imposed by each county of between one and eleven cents per net gallon;<sup>8</sup>

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<sup>1</sup> Section 113.02, F.S.

<sup>2</sup> Section 15.09(3), F.S.

<sup>3</sup> Office of Economic and Demographic Research, Revenue Estimating Conference, *Elimination of \$10 Elected Officer's Commission Fee* (Mar. 10, 2017), available at <http://edr.state.fl.us/Content/conferences/revenueimpact/archives/2017/pdf/page319-332.pdf> (last visited April 11, 2017).

<sup>4</sup> To be placed monthly in the state roads distribution fund in the state treasury and distributed as required by s. 9(c), Art. XII of the State Constitution.

<sup>5</sup> To be used for public transportation purposes as required by s. 206.60, F.S.

<sup>6</sup> Which is transferred into the Revenue Sharing Trust Fund for Municipalities to be used for transportation purposes as authorized in s. 206.605, F.S.

<sup>7</sup> County and municipal governments may use the moneys received only for transportation expenditures; *see* s. 336.021, F.S.

<sup>8</sup> Section 336.025, F.S.; county and municipal governments may use the moneys received only for transportation expenditures needed: to meet the requirements of the capital improvements element of an adopted comprehensive plan; to meet immediate local transportation problems; and for building comprehensive roadway networks by local governmental, excluding routine road maintenance.

- The State Comprehensive Enhanced Transportation System Tax, which is a motor fuel tax equal to two-thirds of the lesser of the sum of a county's ninth-cent fuel tax and the local option fuel tax or six cents, rounded to the nearest tenth of a cent;<sup>9</sup>
- The "fuel sales tax" of at least 6.9 cents per net gallon, which may be increased by a percentage change in the average of the Consumer Price Index issued by the U.S. Department of Labor for the most recent 12-month period ending September 30, compared to the base year average (the average for the 12-month period ending September 30, 1989);<sup>10</sup> and
- An additional 0.125 cents per net gallon to defray expenses related to inspecting, testing, and analyzing motor fuel in this state.

Section 206.41, F.S., exempts qualified entities from certain motor fuel taxes, and authorizes refunds for qualified entities that have purchased and used tax-paid fuel for an exempt purpose. For example, any person who uses motor fuel for the following purposes on which the local option fuel tax, State Comprehensive Enhanced Transportation System Tax, or fuel sales tax was imposed is entitled to a refund of such tax:

- *Agricultural purposes*: motor fuel used in any tractor, vehicle, or farm equipment used exclusively on a farm or for processing farm products on the farm; and motor fuel used for transporting bees by water and the operating of equipment used in the apiary of a beekeeper;
- *Commercial fishing and aquacultural purposes*: motor fuel used in the operation of boats, vessels, or equipment used exclusively for the taking of fish, crayfish, oysters, shrimp, or sponges from salt or fresh water under the jurisdiction of the state for resale to the public. This does not include any fuel used for sport or pleasure fishing, or for any fuel used in any vehicle or equipment operated upon Florida highways; and
- *Commercial aviation purposes*: motor fuel used in the operation of aviation ground support vehicles or equipment, not used in any vehicle or equipment operated on Florida highways.<sup>11</sup>

A person must apply to receive a permit from the Department of Revenue (DOR) to be issued a refund. Such permits are in effect for a year and shall be continuous as long as the person files refund claims with the DOR each year. A person will need to apply for a new permit if he or she does not file a claim for any year.<sup>12</sup>

Refunds are issued quarterly, and no refund will be authorized unless the amount due is at least \$5. Additionally, DOR is authorized to deduct a fee of \$2 for each refund claim, which is deposited into the General Revenue Fund.<sup>13</sup>

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<sup>9</sup> Majority of the funds are deposited into and used from the State Transportation Trust Fund and may be used only for projects in the adopted work program in the district in which the tax proceeds are collected. See s. 206.608, F.S.

<sup>10</sup> Section 206.606, F.S., provides such proceeds are deposited in the Fuel Tax Collection Trust Fund to be distributed among the State Transportation Trust Fund, the Invasive Plant Control Trust Fund, the State Game Trust Fund, the Agricultural Emergency Eradication Trust Fund, and the Marine Resources Conservation Trust Fund.

<sup>11</sup> Additional entities entitled to certain motor fuel tax refunds are listed in s. 206.41(4), F.S.; more information is available on the Department of Revenue website, *Fuel Tax Refunds*, available at [http://floridarevenue.com/dor/taxes/fuel/fuel\\_tax\\_refunds.html](http://floridarevenue.com/dor/taxes/fuel/fuel_tax_refunds.html) (last visited April 11, 2017).

<sup>12</sup> Section 206.41(5)(a), F.S.

<sup>13</sup> Section 206.41(5)(c), F.S.



### **Registration Fee for Dealers and Businesses**

Section 212.18, F.S., provides that every person desiring to engage in or conduct business in this state as a sales and use tax dealer, or to lease, rent, or let or grant license in transient lodgings or real property, and every person who receives money for admissions must register with the DOR to collect, report, and remit such taxes.<sup>14</sup> A \$5 registration fee must accompany the application for a certificate of registration; however, the registration fee is not required to accompany an application to engage in or conduct business to make mail order sales. Additionally, the DOR may waive the registration fee for applications submitted through the DOR Internet registration process.<sup>15</sup>

A person who engages in activities that require registration but fails or refuses to do so commits a misdemeanor of the first degree and is subject to a \$100 registration fee in lieu of the \$5 fee. However, the DOR may waive the increase in the fee if it finds that the failure to register was due to reasonable cause and not to willful neglect, willful neglect, or fraud.<sup>16</sup>

Section 212.0596, F.S., provides that DOR may establish procedures to provide for the waiver of registration fees from unregistered persons who make mail order purchases for which tax is required to be remitted.

### **Motor Vehicle Title Transfer Fee**

Florida law provides the fees, service charges, and disposition of funds for motor vehicle certificates of title. Specifically, s. 319.32(1), F.S., provides for a \$70 fee for each original and duplicate certificate of title, except for motor vehicles for hire,<sup>17</sup> which are \$49, and \$2 for each salvage certificate of title. The Department of Highway Safety Motor Vehicles (DHSMV) also charges \$2 to note a lien on the certificate, \$1 to cover the cost of materials, and \$2.50 for shipping and handling. Additionally, s. 319.32(2), F.S., provides that there is a \$4.25 service charge for each certificate of title application, a \$10 additional fee for an original certificate of title issued for a vehicle registered outside of Florida, and a \$7 additional fee for each lien placed on a vehicle by the state child enforcement program.

The \$70 fee is distributed between the State Transportation Trust Fund and the General Revenue Fund, excluding \$1 that is deposited into the Highway Safety Operating Trust Fund (HSOTF) to fund the DHSMV's efforts to prevent and detect odometer fraud.<sup>18</sup> The DHSMV or the tax collector who processes the application retains the \$4.25 service charge.<sup>19</sup>

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<sup>14</sup> Section 212.18(3)(a), F.S.

<sup>15</sup> *Id.*

<sup>16</sup> Section 212.18(3)(c), F.S.

<sup>17</sup> Vehicles registered under s. 320.08(6), F.S.

<sup>18</sup> Sections 319.32(5) and 319.324, F.S.; Section 319.32(5), F.S., provides that \$47 of each fee collected for an original or duplicate certificate of title is deposited into the State Transportation Trust Fund, which may receive up to \$200 million in any fiscal year. The remainder of the fee and any fees in excess of the \$200 million are deposited into the General Revenue Fund.

<sup>19</sup> Section 319.32(2)(b), F.S.

A surviving spouse may dispose of the deceased's vehicle without being required to obtain a certificate of title in his or her name.<sup>20</sup> If the married couple are co-owners of the vehicle with names appearing conjoined by an "or" on the title, it is not necessary for the surviving spouse to apply for a new title, as he or she already has absolute rights to the vehicle. However, if the names are conjoined by "and" or if the vehicle is not co-owned by the surviving spouse and he or she wishes to maintain ownership of the vehicle, the surviving spouse is required to apply for an original certificate in his or her own name and pay the appropriate title fees.

### **"Veteran" Designation Fee**

Florida provides the option for a veteran<sup>21</sup> designation to be placed on a veteran's driver license or identification card upon request from the veteran, payment of a fee, and the presentation of a copy of the veteran's DD Form 214<sup>22</sup> or other acceptable form specified by the Florida Department of Veterans' Affairs (FDVA).<sup>23</sup> The designation is added onto a driver license or identification card for a \$1 fee when the license or card is being issued or renewed, or a \$2 fee solely to replace a license or card in order to add on the designation, which is deposited in the HSOTF.<sup>24</sup>

### **Commercial Driver License (CDL) for Veterans**

An original or renewal CDL is \$75; however, if an applicant for a CDL has completed training and is applying for employment or is currently employed in a public or nonpublic school system that requires a CDL, the CDL is \$48.<sup>25</sup> These fees are deposited in the General Revenue Fund.<sup>26</sup>

### **Free Identification (ID) Card for Persons 80 Years of Age and Older**

Section 322.21(1)(f), F.S., provides for a \$25 fee for an original, renewal, or replacement ID card. The fee is deposited as follows:

- For an original ID card, the fee is deposited into the General Revenue Fund;
- For a replacement ID card, \$6 is deposited into the HSOTF and \$19 into the General Revenue Fund;
- For a renewal ID issued by the DHSMV, \$9 is deposited into the HSOTF and \$16 into the General Revenue Fund; and

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<sup>20</sup> Section 319.28(1)(c), F.S.

<sup>21</sup> Section 1.01(14), F.S., defines a "veteran" as "a person who served in the active military, naval, or air service who was discharged or released under honorable conditions only or who later received an upgraded discharge under honorable conditions, notwithstanding any action by the United States Department of Veteran Affairs on individuals discharged or released with other than honorable discharges."

<sup>22</sup> The Department of Defense issues each veteran a DD-214. This form identifies the veteran's condition of discharge, and contains information commonly needed to verify military service for benefits, retirement, employment, and membership in veterans' organizations. See DD214, available at <http://www.dd214.us/> (last visited Mar. 23, 2017).

<sup>23</sup> See ss. 322.051(8)(b) and 322.14(1)(d), F.S.

<sup>24</sup> The current veteran designation is a "V" printed on the license or card; however, the designation will be changed to read "Veteran" upon implementation of new designs for the license and card by the DHSMV. See ss. 322.051(8)(b) and 322.14(1)(d), F.S.

<sup>25</sup> Section 322.21(1)(a), F.S.

<sup>26</sup> Section 322.21(5), F.S.

- For a renewal ID issued by a tax collector, \$9 is retained by the tax collector and \$16 is deposited into the General Revenue Fund.

Currently, the fee for an ID card is waived for the following individuals:

- A person who is homeless;
- A person whose annual income is at or below 100 percent of the federal poverty level; and
- A juvenile offender in the custody or under the supervision of the Department of Juvenile Justice who is participating in transition-to-adulthood services under s. 985.461, F.S., and issued the ID card from a DHSMV mobile issuing unit.

### **Delinquency Fee for Professional License**

The Department of Business and Professional Regulation (DBPR) is the governmental agency responsible for licensing and regulating many businesses and professionals in Florida.<sup>27</sup>

Chapter 455, F.S., provides the general powers of the DBPR and sets forth the procedural and administrative framework for all of the professional boards housed under the DBPR, as well as the divisions of Certified Public Accounting, Professions, Real Estate, and Regulation.<sup>28</sup>

When a person is authorized to engage in a profession or occupation in Florida, the DBPR issues a “permit, registration, certificate, or license” to the licensee.<sup>29</sup>

Sections 455.203 and 455.213, F.S., establish general licensing authority for the DBPR, including the authority to charge license fees and license renewal fees. Each board within the DBPR must determine by administrative rule<sup>30</sup> the amount of license fees for each profession, based on estimates of the required revenue to implement the regulatory laws affecting the profession.<sup>31</sup>

Licenses may practice a profession only if they have an active status license.<sup>32</sup> Generally, most licensees who practice a profession without an active status license<sup>33</sup> are subject to discipline, fines, or assessments as described in s. 455.227, F.S. At least 90 days before the end of a licensure cycle, the DBPR must provide a licensure renewal notification to an active or inactive licensee, and a notice of pending cancellation of licensure to a delinquent status licensee.<sup>34</sup>

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<sup>27</sup> See Department of Business and Professional Regulation, available at <http://www.myfloridalicense.com/dbpr/os/os-info.html> (last visited Mar. 23, 2017).

<sup>28</sup> See s. 455.203, F.S. The DBPR must also provide legal counsel for boards within the DBPR by contracting with the Department of Legal Affairs, by retaining private counsel, or by providing DBPR staff counsel. See s. 455.221(1), F.S.

<sup>29</sup> Sections 455.01(4) and (5), F.S.

<sup>30</sup> The administrative rules of the DBPR and of each board are available through the DBPR’s website, *Our Businesses and Professions*, available at <http://www.myfloridalicense.com/dbpr/divisions.html> (last visited Mar. 23, 2017).

<sup>31</sup> Section 455.219(1), F.S.

<sup>32</sup> Section 455.271(1), F.S.

<sup>33</sup> Section 455.271, F.S., on inactive and delinquent status of licenses, does not apply to a business establishment registered, permitted, or licensed by the DBPR to do business or to a person licensed, permitted, registered, or certified pursuant to ch. 310, F.S., on Pilots, Piloting, and Pilotage, or ch. 475, F.S., on Real Estate Brokers, Sales Associates, Schools, and Appraisers.

<sup>34</sup> See s. 455.273, F.S.

Each board, or the department when there is no board,<sup>35</sup> must permit a licensee to choose active or inactive status at the time of licensure renewal, and impose a fee for an inactive status license that does not exceed the fee for an active status license.<sup>36</sup> An inactive status licensee may change to active status at any time, if the licensee meets all requirements for active status, including paying all required fees and meeting all continuing education requirements. Failure of a licensee to renew a license before its expiration causes the license to become delinquent in the license cycle following expiration (delinquency cycle).<sup>37</sup>

A delinquent status licensee must re-apply for active or inactive status during the delinquency cycle (except public accountancy licenses issued under ch. 473, F.S.). Failure by a delinquent status licensee to become active or inactive before the expiration of the delinquency cycle renders the license void, with no further action by the board.<sup>38</sup>

The DBPR may, at its discretion, reinstate a license that has become void (except public accountancy licenses issued under ch. 473, F.S.) if the DBPR determines that the individual failed to comply because of illness or economic hardship. The individual must apply to the DBPR for reinstatement, pay all required fees, including a reinstatement fee, meet all continuing education requirements, and otherwise be eligible for renewal of licensure.<sup>39</sup>

Section 477.271(7), F.S., provides that each board must impose an additional delinquency fee, not to exceed the biennial renewal fee for an active status license, when a delinquent status licensee applies for active or inactive status. According to the DBPR, all boards have adopted delinquency fees, which vary by profession ranging from \$25 to \$260.<sup>40</sup> The fees collected are deposited into the Professional Regulation Trust Fund, which is used to carry out the provisions of ch. 455, F.S., as well as “provisions of law with respect to professions regulated by the department and any board within the department.”<sup>41</sup>

### **Commercial Driver School License Fee**

The DHSMV is responsible for overseeing and licensing all commercial driver schools except commercial truck driving schools. A commercial driving school, also known as “traffic school,” educates individuals on driving skills, traffic laws, road safety, substance abuse, and other behind-the-wheel skills necessary for non-commercial vehicle drivers.<sup>42</sup>

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<sup>35</sup> Whenever a board for a profession does not exist, the DBPR is generally authorized by law to act instead. *See e.g.*, ss. 455.219 and 455.271, F.S., for multiple references to actions of “the board, or the department when there is no board.”

<sup>36</sup> The status or a change in status of a licensee does not alter the board’s right to impose discipline or to enforce discipline previously imposed on a licensee for acts or omissions committed by the licensee while holding a license, whether active, inactive, or delinquent. *See s.* 455.271(11), F.S.

<sup>37</sup> Section 455.271(5), F.S.

<sup>38</sup> Section 455.271(6), F.S.

<sup>39</sup> *Id.*

<sup>40</sup> Department of Business and Profession Regulation, *Senate Bill 514 Fiscal Analysis* (identical language in SB 1442) (Feb. 28, 2017) (on file with the Senate Committee on Transportation).

<sup>41</sup> Section 455.219(3), F.S.

<sup>42</sup> Department of Highway Safety and Motor Vehicles, *Commercial Driving Schools*, available at <https://www.flhsmv.gov/driver-licenses-id-cards/education-courses/commercial-driving-schools/> (last visited April 5, 2017).

To become a licensed commercial driving school, the applicant must submit an application to the DHSMV. The application must include: the business's name and a certified copy of a certificate of Fictitious Name or Certificate of Incorporation from the Department of State; the business's address with a certificate of occupancy or a lease agreement; the names of all owners and operators of the business; a list of instructors and agents employed by the school; a list of the school's vehicles (including current certificates of insurance for each vehicle); fingerprints for a background check of every owner, officer, or partner of the school; and a nonrefundable application fee of \$50.<sup>43</sup>

If the application is approved the school must pay a \$200 fee to receive the license. The license is valid for one year, and costs \$100 to renew. Additionally, the license is nontransferable. In the event that there is any change in ownership or interest in the business, the commercial driving school must surrender its current license and apply for a new license.<sup>44</sup>

Application and license fees, including the renewal fee, are deposited into the General Revenue Fund.<sup>45</sup>

### **Florida Building Code Permit Surcharge**

Section 553.721, F.S., provides that all local building departments are required to assess and collect a surcharge at the rate of 1.5 percent on building permit fees (with a minimum surcharge of \$2) for the purpose of administering and enforcing the Florida Building Code.<sup>46</sup>

The governmental authority responsible for collecting building permit fees in its local jurisdiction is authorized to retain 10 percent of the surcharge amount, which must be used to fund participation of building departments in the national and state building code adoption processes and to provide education related to enforcement of the Florida Building Code. The remaining amount is remitted to the DBPR quarterly to be deposited into the Professional Regulation Trust Fund to fund the Florida Building Commission and the Florida Building Code Compliance and Mitigation Program.

From these funds, the Florida Building Code Compliance and Mitigation Program must be allocated \$925,000 each fiscal year, and the program must fund recommendations made by the Building Code System Uniform Implementation Evaluation Workgroup, dated April 8, 2013, from existing resources, not to exceed \$30,000 in Fiscal Year 2016-2017. Additionally, funds collected from the surcharge must be used to fund Florida Fire Prevention Code informal interpretations managed by the State Fire Marshall for each fiscal year; however, funds used for this purpose may not exceed \$15,000. Funds collected from the surcharge may not be used to fund research on techniques for mitigation of radon in existing buildings.

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<sup>43</sup> DHSMV, *Form HSMV 77074S – CDS Application* (September 2010), available at <https://www.flhsmv.gov/pdf/forms/77074s.pdf> (last visited April 5, 2017).

<sup>44</sup> Section 488.03, F.S.

<sup>45</sup> Section 488.08, F.S.

<sup>46</sup> Part IV of ch. 553, F.S., is cited as the "Florida Building Codes Act."

## Florida Professional Educator's Certificate Fees

Florida educators<sup>47</sup> must be certified by the state to teach in Florida's public schools as well as many private schools.<sup>48</sup> The State Board of Education establishes, by rule, educator certification fees for such applications, examinations, certifications, certification renewals, late renewals, recordmaking, and recordkeeping.<sup>49</sup> Such fees are required to be based on Florida Department of Education (DOE) estimates of the revenue required to implement the provisions of law with respect to certification of school personnel, and are deposited into the DOE's Educational Certification and Service Trust Fund.<sup>50</sup>

Three types of educator certificates issued by the the DOE include:<sup>51</sup>

- A professional educator certificate is the highest type of full-time certificate issued. The professional certificate is a 5-year renewable certificate.<sup>52</sup>
- A temporary educator certificate is a 3-year nonrenewable certificate issued to an applicant who does not qualify for a professional certificate.<sup>53</sup>
- An Athletic Coaching certificate covers a full-time or part-time individual who is employed as an athletic coach in any public school in any district of the state.<sup>54</sup>

To be eligible to seek a Florida educator's certificate, an individual must submit an application and meet specific requirements.<sup>55</sup>

An applicant must demonstrate mastery of general knowledge, subject area knowledge, and professional preparation and education competence by passing state examinations. The registration fees for such examinations are as follows:<sup>56</sup>

Examination	First-Time Registration Fee	Retake Registration Fee
General Knowledge Exam	\$130	\$150
Professional Education Test	\$150	\$170
Subject Area Examination	\$200	\$220

The fee for an initial and a subsequent renewal of the professional certificate is \$75. A 2016 preliminary survey by DOE indicates there are currently 171,468 teachers in Florida's public schools.<sup>57</sup>

<sup>47</sup> In addition to classroom teachers, "educators" include school administrators and other school support professionals. See s. 1012.01(2) and (3), F.S.

<sup>48</sup> Department of Education, *Educator Certification*, available at <http://www.fldoe.org/teaching/certification/> (last visited Mar. 28, 2017).

<sup>49</sup> Section 1012.59, F.S.

<sup>50</sup> *Id.*

<sup>51</sup> Section 1012.55, F.S.

<sup>52</sup> Section 1012.56(1), (2), (3), (5), (6), and (7)(a), F.S.

<sup>53</sup> Section 1012.56(7)(b), F.S.; Rule 6A-4.004(1), F.A.C.

<sup>54</sup> Section 1012.55(2)(a), F.S.

<sup>55</sup> See, s. 1012.56(2), F.S.; Rule 6A-4.002, F.A.C.

<sup>56</sup> Rule 6A-4.0021, F.A.C.

<sup>57</sup> This count does not include administrative staff or other instructional staff such as guidance counselors or librarians. See Department of Education, *Staff – Instructional Staff* (Fall 2016), available at <http://www.fldoe.org/core/fileparse.php/7584/urlt/ARInstructionalStaff.xls> (last visited Mar. 28, 2017).

### III. Effect of Proposed Changes:

**Sections 1 and 2** eliminate the \$10 fee for commissions for elected officers.

**Section 3** eliminates the \$2 fee deducted from each motor fuel sales tax refund claim.

**Sections 4 and 5** eliminate the \$5 registration fee for persons or businesses required to register with the DOR in order to collect, report, and remit sales and use tax.

**Sections 6 and 7** exempt a surviving spouse from motor vehicle title transfer fees provided under s. 319.32(1), F.S., when the title is being transferred from the deceased motor vehicle owner to the surviving spouse. The exemption applies regardless of whether the surviving spouse is named on the deceased motor vehicle owner's title.

**Sections 8 and 9** eliminate the \$1 and \$2 fees to receive the "Veteran" designation on a driver license or ID card.

**Section 10** exempts a veteran from the \$75 or \$48 fee for an original CDL upon presentation of his or her DD Form 214 or another acceptable form specified by the FDVA.

**Section 10 also** exempts a person who is 80 years of age or older from the \$25 fee for an original, renewal, or replacement ID card.

**Section 11** creates a \$25 delinquency fee that is assessed against a licensee applying for active or inactive status while in delinquent status (current delinquent fees range between \$25 and \$260).<sup>58</sup> The bill removes the authority for the delinquency fee to be adopted by each DBPR board at a rate not exceeding the biennial renewal fee for an active status license.

**Section 12** reduces the application and license fees, by one-half, for commercial driver schools. For commercial driver schools, the license application fee is \$25, instead of \$50; the license issuance fee is \$100, instead of \$200; and the annual license renewal fee is \$50, instead of \$100.

**Section 13** reduces the surcharge assessed on all building permit fees from 1.5 percent of the permit fee to one percent of the permit fee.

**Sections 14 and 15** eliminate the \$75 application fee for an initial Florida Professional Educator's Certificate, and eliminate the fee for first-time registration for the General Knowledge Test (\$130) and the Professional Education Test (\$150). The one subject area examination fee (\$200) is also waived for an initial Florida Professional Educator's Certificate applicant. In addition, the renewal fee (\$75) for a Florida Professional Educator's Certificate is no longer required for a certified teacher employed at a Florida public school.

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<sup>58</sup> The Department of Business and Professional Regulation provided to the Revenue Estimating Conference a table that includes the current delinquency fees per profession. See Office of Economic and Demographic Research, Revenue Estimating Conference, *Reduces or eliminates several fees and surcharges administered by various state agencies* (Mar. 10, 2017), available at <http://edr.state.fl.us/Content/conferences/revenueimpact/archives/2017/pdf/page319-332.pdf> (last visited April 11, 2017).



The bill provides that these fees are eliminated beginning in Fiscal Year 2017-2018 and each year thereafter. However, the bill also provides that the elimination of the fee is subject to funding appropriated in the General Appropriations Act.

Sections 3, 4, and 5 of the bill take effect January 1, 2018. The remaining sections of the bill take effect July 1, 2017.

#### **IV. Constitutional Issues:**

A. Municipality/County Mandates Restrictions:

None.

B. Public Records/Open Meetings Issues:

None.

C. Trust Funds Restrictions:

None.

#### **V. Fiscal Impact Statement:**

A. Tax/Fee Issues:

The Revenue Estimating Conference estimates the bill will reduce General Revenue Fund receipts by \$2.0 million and reduce various state trust funds by \$3.7 million in Fiscal Year 2017-2018.

B. Private Sector Impact:

Due to the reduction of fees and surcharges, the bill may have an indeterminate positive fiscal impact on: elected officers; motor fuel sales tax refund recipients; persons or businesses required to register with DOR for sales and use tax purposes; surviving spouses transferring a motor vehicle title into their name from their deceased spouse; veterans receiving a "Veteran" designation on the driver license or ID card; veterans applying for an original CDL; persons 80 years of age or older receiving an ID card; licensees required to pay a delinquency fee to the DBPR; commercial driver schools; persons or businesses acquiring a building permit; initial applicants for the professional educator's certificate and Florida public school teachers.

C. Government Sector Impact:

The bill is unlikely to have a significant fiscal impact to state agencies.

#### **VI. Technical Deficiencies:**

None.



**VII. Related Issues:**

None.

**VIII. Statutes Affected:**

This bill substantially amends the following sections of the Florida Statutes: 15.09, 113.01, 206.41, 212.0596, 212.18, 319.28, 319.32, 322.051, 322.14, 322.21, 455.271, 488.03, 553.721, 1012.56, and 1012.59.

**IX. Additional Information:**

- A. **Committee Substitute – Statement of Substantial Changes:**  
(Summarizing differences between the Committee Substitute and the prior version of the bill.)

**CS by Transportation on March 28, 2017:**

The CS:

- Clarifies that, for the title transfer fee exemption, the surviving spouse does not have to be named on the deceased vehicle owner's title to receive the fee waiver.
- Adds that beginning in Fiscal Year 2017-2018 and each year thereafter (subject to funding appropriated), fees are eliminated for:
  - The application fee for an initial Florida Professional Educator's Certificate;
  - A first-time registration for the General Knowledge Test;
  - A first-time registration for the Professional Education Test;
  - One subject area examination for an initial Florida Professional Educator's Certificate applicant; and
  - The renewal of a Florida Professional Educator's Certificate by a certified teacher employed at a Florida public school.

- B. **Amendments:**

None.

By the Committee on Transportation; and Senator Broxson

596-03006-17

20171442c1

1 A bill to be entitled  
 2 An act relating to fee and surcharge reductions;  
 3 amending s. 113.01, F.S.; deleting the fee for a  
 4 commission of an elected officer by the Governor;  
 5 amending s. 206.41, F.S.; deleting the fee for a claim  
 6 for refund of the tax on motor fuel; amending s.  
 7 212.18, F.S.; deleting a registration fee for certain  
 8 dealers or businesses; amending s. 319.32, F.S.;  
 9 exempting a surviving spouse from the fee to transfer  
 10 a motor vehicle title; amending ss. 322.051 and  
 11 322.14, F.S.; deleting fees for adding the word  
 12 "Veteran" to an identification card or driver license;  
 13 amending s. 322.21, F.S.; exempting veterans from the  
 14 fee for an original commercial driver license;  
 15 exempting certain persons from the fee for an  
 16 identification card; amending s. 455.271, F.S.;  
 17 revising provisions relating to imposition and amount  
 18 of a delinquency fee for licensees regulated by the  
 19 Department of Business and Professional Regulation;  
 20 amending s. 488.03, F.S.; reducing fees for  
 21 application, licensure, and renewal of licensure to  
 22 operate a driver school; amending s. 553.721, F.S.;  
 23 reducing the amount of the surcharge assessed by the  
 24 department on Florida Building Code permit fees;  
 25 amending ss. 1012.56 and 1012.59, F.S.; eliminating  
 26 the application fee and the fees for certain  
 27 examinations for an initial Florida Professional  
 28 Educator's Certificate beginning in a specified fiscal  
 29 year; waiving the fee for one subject area examination

Page 1 of 16

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596-03006-17

20171442c1

30 for an initial Florida Professional Educator's  
 31 Certificate beginning in a specified fiscal year;  
 32 eliminating the fee for renewing a Florida  
 33 Professional Educator's Certificate for a certified  
 34 teacher employed at a Florida public school beginning  
 35 in a specified fiscal year; providing specified  
 36 provisions are subject to certain funding; amending  
 37 ss. 15.09, 212.0596, and 319.28, F.S.; conforming  
 38 provisions to changes made by the act; providing  
 39 effective dates.  
 40  
 41 Be It Enacted by the Legislature of the State of Florida:  
 42  
 43 Section 1. Subsection (3) of section 15.09, Florida  
 44 Statutes, is amended to read:  
 45 15.09 Fees.—  
 46 (3) All fees arising from certificates of election or  
 47 appointment to office ~~and from commissions to officers~~ shall be  
 48 paid to the Chief Financial Officer for deposit in the General  
 49 Revenue Fund.  
 50 Section 2. Section 113.01, Florida Statutes, is amended to  
 51 read:  
 52 113.01 Fee for commissions issued by Governor.—A fee of \$10  
 53 is prescribed for the issuance of each commission issued by the  
 54 Governor of the state and attested by the Secretary of State for  
 55 ~~an elected officer or~~ a notary public.  
 56 Section 3. Effective January 1, 2018, paragraph (c) of  
 57 subsection (5) of section 206.41, Florida Statutes, is amended  
 58 to read:

Page 2 of 16

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596-03006-17

20171442c1

59 206.41 State taxes imposed on motor fuel.-  
 60 (5)  
 61 (c)1. No refund may be authorized unless a sworn  
 62 application therefor containing such information as the  
 63 department may determine is filed with the department not later  
 64 than the last day of the month following the quarter for which  
 65 the refund is claimed. However, when a justified excuse for late  
 66 filing is presented to the department and the last preceding  
 67 claim was filed on time, the deadline for filing may be extended  
 68 an additional month. No refund will be authorized unless the  
 69 amount due is for \$5 or more for any refund period and unless  
 70 application is made upon forms prescribed by the department.  
 71 2. Claims made for refunds provided pursuant to subsection  
 72 (4) shall be paid quarterly. ~~The department shall deduct a fee~~  
 73 ~~of \$2 for each claim, which fee shall be deposited in the~~  
 74 ~~General Revenue Fund.~~  
 75 Section 4. Effective January 1, 2018, subsection (7) of  
 76 section 212.0596, Florida Statutes, is amended to read:  
 77 212.0596 Taxation of mail order sales.-  
 78 (7) The department may establish by rule procedures for  
 79 collecting the use tax from unregistered persons who but for  
 80 their mail order purchases would not be required to remit sales  
 81 or use tax directly to the department. The procedures may  
 82 provide for waiver of registration ~~and registration fees,~~  
 83 provisions for irregular remittance of tax, elimination of the  
 84 collection allowance, and nonapplication of local option  
 85 surtaxes.  
 86 Section 5. Effective January 1, 2018, paragraphs (a) and  
 87 (c) of subsection (3) of section 212.18, Florida Statutes, are

Page 3 of 16

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596-03006-17

20171442c1

88 amended to read:  
 89 212.18 Administration of law; registration of dealers;  
 90 rules.-  
 91 (3) (a) A person desiring to engage in or conduct business  
 92 in this state as a dealer, or to lease, rent, or let or grant  
 93 licenses in living quarters or sleeping or housekeeping  
 94 accommodations in hotels, apartment houses, roominghouses, or  
 95 tourist or trailer camps that are subject to tax under s.  
 96 212.03, or to lease, rent, or let or grant licenses in real  
 97 property, and a person who sells or receives anything of value  
 98 by way of admissions, must file with the department an  
 99 application for a certificate of registration for each place of  
 100 business. The application must include the names of the persons  
 101 who have interests in such business and their residences, the  
 102 address of the business, and other data reasonably required by  
 103 the department. However, owners and operators of vending  
 104 machines or newspaper rack machines are required to obtain only  
 105 one certificate of registration for each county in which such  
 106 machines are located. The department, by rule, may authorize a  
 107 dealer that uses independent sellers to sell its merchandise to  
 108 remit tax on the retail sales price charged to the ultimate  
 109 consumer in lieu of having the independent seller register as a  
 110 dealer and remit the tax. The department may appoint the county  
 111 tax collector as the department's agent to accept applications  
 112 for registrations. The application must be submitted to the  
 113 department before the person, firm, copartnership, or  
 114 corporation may engage in such business, ~~and it must be~~  
 115 ~~accompanied by a registration fee of \$5. However, a registration~~  
 116 ~~fee is not required to accompany an application to engage in or~~

Page 4 of 16

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596-03006-17

20171442c1

117 ~~conduct business to make mail order sales. The department may~~  
 118 ~~waive the registration fee for applications submitted through~~  
 119 ~~the department's Internet registration process.~~

120 (c)1. A person who engages in acts requiring a certificate  
 121 of registration under this subsection and who fails or refuses  
 122 to register commits a misdemeanor of the first degree,  
 123 punishable as provided in s. 775.082 or s. 775.083. Such acts  
 124 are subject to injunctive proceedings as provided by law. A  
 125 person who engages in acts requiring a certificate of  
 126 registration and who fails or refuses to register is also  
 127 subject to a \$100 initial registration fee ~~in lieu of the \$5~~  
 128 ~~registration fee required by paragraph (a).~~ However, the  
 129 department may waive the ~~increase in the~~ registration fee if it  
 130 finds that the failure to register was due to reasonable cause  
 131 and not to willful negligence, willful neglect, or fraud.

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

136 b. The department shall provide written notice of the duty  
 137 to register to the person by personal service or by sending  
 138 notice by registered mail to the person's last known address.  
 139 The department may provide written notice by both methods  
 140 described in this sub-subparagraph.

141 Section 6. Paragraph (a) of subsection (1) of section  
 142 319.28, Florida Statutes, is amended to read:

143 319.28 Transfer of ownership by operation of law.—

144 (1)(a) In the event of the transfer of ownership of a motor  
 145 vehicle or mobile home by operation of law as upon inheritance,

596-03006-17

20171442c1

146 devise or bequest, order in bankruptcy, insolvency, replevin,  
 147 attachment, execution, or other judicial sale or whenever the  
 148 engine of a motor vehicle is replaced by another engine or  
 149 whenever a motor vehicle is sold to satisfy storage or repair  
 150 charges or repossession is had upon default in performance of  
 151 the terms of a security agreement, chattel mortgage, conditional  
 152 sales contract, trust receipt, or other like agreement, and upon  
 153 the surrender of the prior certificate of title or, when that is  
 154 not possible, presentation of satisfactory proof to the  
 155 department of ownership and right of possession to such motor  
 156 vehicle or mobile home, and upon payment of the fee prescribed  
 157 by law, except as provided in s. 319.32(1)(d), and presentation  
 158 of an application for certificate of title, the department may  
 159 issue to the applicant a certificate of title thereto.

160 Section 7. Subsection (1) of section 319.32, Florida  
 161 Statutes, is amended to read:

162 319.32 Fees; service charges; disposition.—

163 (1)(a) The department shall charge a fee of \$70 for each  
 164 original certificate of title, except for a certificate of title  
 165 for a motor vehicle for hire registered under s. 320.08(6) for  
 166 which the title fee shall be \$49; \$70 for each duplicate copy of  
 167 a certificate of title, except for a certificate of title for a  
 168 motor vehicle for hire registered under s. 320.08(6) for which  
 169 the title fee shall be \$49; \$2 for each salvage certificate of  
 170 title; and \$3 for each assignment by a lienholder. The  
 171 department shall also charge a fee of \$2 for noting a lien on a  
 172 title certificate, which fee includes the services for the  
 173 subsequent issuance of a corrected certificate or cancellation  
 174 of lien when that lien is satisfied.

596-03006-17

20171442c1

175 (b) If an application for a certificate of title is for a  
 176 vehicle that is required by s. 319.14(1)(b) to have a physical  
 177 examination, the department shall charge an additional fee of  
 178 \$40 for the initial examination and \$20 for each subsequent  
 179 examination. The initial examination fee shall be deposited into  
 180 the General Revenue Fund, and each subsequent examination fee  
 181 shall be deposited into the Highway Safety Operating Trust Fund.  
 182 The physical examination of the vehicle includes, but is not  
 183 limited to, verification of the vehicle identification number  
 184 and verification of the bill of sale or title for major  
 185 components.

186 (c) In addition to all other fees charged, a sum of \$1  
 187 shall be paid for the issuance of an original or duplicate  
 188 certificate of title to cover the cost of materials used for  
 189 security purposes. A service fee of \$2.50, to be deposited into  
 190 the Highway Safety Operating Trust Fund, shall be charged for  
 191 shipping and handling for each paper title mailed by the  
 192 department.

193 (d) The surviving spouse of a deceased motor vehicle owner  
 194 who applies for a transfer of title in his or her own name,  
 195 regardless of whether the surviving spouse is named on the  
 196 deceased motor vehicle owner's title, is exempt from the fees  
 197 imposed under this subsection.

198 Section 8. Paragraph (b) of subsection (8) of section  
 199 322.051, Florida Statutes, is amended to read:

200 322.051 Identification cards.—

201 (8)

202 (b) The word "Veteran" shall be exhibited on the  
 203 identification card of a veteran upon ~~the payment of an~~

Page 7 of 16

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596-03006-17

20171442c1

204 ~~additional \$1 fee for the identification card and the~~  
 205 presentation of a copy of the person's DD Form 214, issued by  
 206 the United States Department of Defense, or another acceptable  
 207 form specified by the Department of Veterans' Affairs. Until a  
 208 veteran's identification card is next renewed, the veteran may  
 209 have the word "Veteran" added to his or her identification card  
 210 upon surrender of his or her current identification card,  
 211 ~~payment of a \$2 fee to be deposited into the Highway Safety~~  
 212 ~~Operating Trust Fund,~~ and presentation of a copy of his or her  
 213 DD Form 214 or another acceptable form specified by the  
 214 Department of Veterans' Affairs. If the applicant is not  
 215 conducting any other transaction affecting the identification  
 216 card, a replacement identification card shall be issued with the  
 217 word "Veteran" without payment of the fee required in s.  
 218 322.21(1)(f)3.

219 Section 9. Paragraph (d) of subsection (1) of section  
 220 322.14, Florida Statutes, is amended to read:

221 322.14 Licenses issued to drivers.—

222 (1)

223 (d) The word "Veteran" shall be exhibited on the driver  
 224 license of a veteran upon ~~the payment of an additional \$1 fee~~  
 225 ~~for the license and~~ the presentation of a copy of the person's  
 226 DD Form 214, issued by the United States Department of Defense,  
 227 or another acceptable form specified by the Department of  
 228 Veterans' Affairs. Until a veteran's license is next renewed,  
 229 the veteran may have the word "Veteran" added to his or her  
 230 license upon surrender of his or her current license, ~~payment of~~  
 231 ~~a \$2 fee to be deposited into the Highway Safety Operating Trust~~  
 232 ~~Fund,~~ and presentation of a copy of his or her DD Form 214 or

Page 8 of 16

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596-03006-17 20171442c1

233 another acceptable form specified by the Department of Veterans'  
 234 Affairs. If the applicant is not conducting any other  
 235 transaction affecting the driver license, a replacement license  
 236 shall be issued with the word "Veteran" without payment of the  
 237 fee required in s. 322.21(1)(e).

238 Section 10. Paragraphs (a) and (f) of subsection (1) of  
 239 section 322.21, Florida Statutes, are amended to read:

240 322.21 License fees; procedure for handling and collecting  
 241 fees.—

242 (1) Except as otherwise provided herein, the fee for:

243 (a) An original or renewal commercial driver license is  
 244 \$75, which shall include the fee for driver education provided  
 245 by s. 1003.48. However, if an applicant has completed training  
 246 and is applying for employment or is currently employed in a  
 247 public or nonpublic school system that requires the commercial  
 248 license, the fee is the same as for a Class E driver license. A  
 249 delinquent fee of \$15 shall be added for a renewal within 12  
 250 months after the license expiration date. A veteran is exempt  
 251 from the fee for an original commercial driver license upon  
 252 presentation of his or her DD Form 214, issued by the United  
 253 States Department of Defense, or another acceptable form  
 254 specified by the Department of Veterans' Affairs.

255 (f) An original, renewal, or replacement identification  
 256 card issued pursuant to s. 322.051 is \$25, except that an  
 257 applicant who presents evidence satisfactory to the department  
 258 that he or she is homeless as defined in s. 414.0252(7); his or  
 259 her annual income is at or below 100 percent of the federal  
 260 poverty level; ~~or~~ he or she is a juvenile offender who is in the  
 261 custody or under the supervision of the Department of Juvenile

Page 9 of 16

CODING: Words ~~stricken~~ are deletions; words underlined are additions.

596-03006-17 20171442c1

262 Justice, is receiving services pursuant to s. 985.461, and whose  
 263 identification card is issued by the department's mobile issuing  
 264 units; or he or she is 80 years of age or older is exempt from  
 265 such fee. Funds collected from fees for original, renewal, or  
 266 replacement identification cards shall be distributed as  
 267 follows:

268 1. For an original identification card issued pursuant to  
 269 s. 322.051, the fee shall be deposited into the General Revenue  
 270 Fund.

271 2. For a renewal identification card issued pursuant to s.  
 272 322.051, \$6 shall be deposited into the Highway Safety Operating  
 273 Trust Fund, and \$19 shall be deposited into the General Revenue  
 274 Fund.

275 3. For a replacement identification card issued pursuant to  
 276 s. 322.051, \$9 shall be deposited into the Highway Safety  
 277 Operating Trust Fund, and \$16 shall be deposited into the  
 278 General Revenue Fund. Beginning July 1, 2015, or upon completion  
 279 of the transition of the driver license issuance services, if  
 280 the replacement identification card is issued by the tax  
 281 collector, the tax collector shall retain the \$9 that would  
 282 otherwise be deposited into the Highway Safety Operating Trust  
 283 Fund and the remaining revenues shall be deposited into the  
 284 General Revenue Fund.

285 Section 11. Subsection (7) of section 455.271, Florida  
 286 Statutes, is amended to read:

287 455.271 Inactive and delinquent status.—

288 (7) Notwithstanding the provisions of the professional  
 289 practice acts administered by the department, each board, or the  
 290 department when there is no board, shall, ~~by rule,~~ impose an

Page 10 of 16

CODING: Words ~~stricken~~ are deletions; words underlined are additions.

596-03006-17 20171442c1

291 additional delinquency fee of \$25, ~~not to exceed the biennial~~  
 292 ~~renewal fee for an active status license~~, on a delinquent status  
 293 licensee when such licensee applies for active or inactive  
 294 status.

295 Section 12. Section 488.03, Florida Statutes, is amended to  
 296 read:

297 488.03 License; application; expiration; renewal; fees.—An  
 298 application for a license shall be made in the form prescribed  
 299 by the Department of Highway Safety and Motor Vehicles. Every  
 300 application for an original license must be accompanied by an  
 301 application fee of \$25 ~~\$50~~, which fee may not be refunded. If  
 302 the application is approved, a further fee of \$100 ~~\$200~~ must be  
 303 paid before the license may be issued. The license shall be  
 304 valid for a period of 1 year from the date of issuance and is  
 305 not transferable. In the event of any change in ownership or  
 306 interest in the business, an application for a new license,  
 307 together with all instructors' certificates issued thereunder,  
 308 must be surrendered to the department before a license will be  
 309 issued to a new owner of the business. The fee for the annual  
 310 renewal of a license is \$50 ~~\$100~~.

311 Section 13. Section 553.721, Florida Statutes, is amended  
 312 to read:

313 553.721 Surcharge.—In order for the Department of Business  
 314 and Professional Regulation to administer and carry out the  
 315 purposes of this part and related activities, there is created a  
 316 surcharge, to be assessed at the rate of 1 ~~1.5~~ percent of the  
 317 permit fees associated with enforcement of the Florida Building  
 318 Code as defined by the uniform account criteria and specifically  
 319 the uniform account code for building permits adopted for local

596-03006-17 20171442c1

320 government financial reporting pursuant to s. 218.32. The  
 321 minimum amount collected on any permit issued shall be \$2. The  
 322 unit of government responsible for collecting a permit fee  
 323 pursuant to s. 125.56(4) or s. 166.201 shall collect the  
 324 surcharge and electronically remit the funds collected to the  
 325 department on a quarterly calendar basis for the preceding  
 326 quarter and continuing each third month thereafter. The unit of  
 327 government shall retain 10 percent of the surcharge collected to  
 328 fund the participation of building departments in the national  
 329 and state building code adoption processes and to provide  
 330 education related to enforcement of the Florida Building Code.  
 331 All funds remitted to the department pursuant to this section  
 332 shall be deposited in the Professional Regulation Trust Fund.  
 333 Funds collected from the surcharge shall be allocated to fund  
 334 the Florida Building Commission and the Florida Building Code  
 335 Compliance and Mitigation Program under s. 553.841. Funds  
 336 allocated to the Florida Building Code Compliance and Mitigation  
 337 Program shall be \$925,000 each fiscal year. The Florida Building  
 338 Code Compliance and Mitigation Program shall fund the  
 339 recommendations made by the Building Code System Uniform  
 340 Implementation Evaluation Workgroup, dated April 8, 2013, from  
 341 existing resources, not to exceed \$30,000 in the 2016-2017  
 342 fiscal year. Funds collected from the surcharge shall also be  
 343 used to fund Florida Fire Prevention Code informal  
 344 interpretations managed by the State Fire Marshal and shall be  
 345 limited to \$15,000 each fiscal year. The State Fire Marshal  
 346 shall adopt rules to address the implementation and expenditure  
 347 of the funds allocated to fund the Florida Fire Prevention Code  
 348 informal interpretations under this section. The funds collected

596-03006-17 20171442c1

349 from the surcharge may not be used to fund research on  
350 techniques for mitigation of radon in existing buildings. Funds  
351 used by the department as well as funds to be transferred to the  
352 Department of Health and the State Fire Marshal shall be as  
353 prescribed in the annual General Appropriations Act. The  
354 department shall adopt rules governing the collection and  
355 remittance of surcharges pursuant to chapter 120.

356 Section 14. Subsection (1) of section 1012.56, Florida  
357 Statutes, is amended to read:

358 1012.56 Educator certification requirements.—

359 (1) APPLICATION.—Each person seeking certification pursuant  
360 to this chapter shall submit a completed application containing  
361 the applicant's social security number to the Department of  
362 Education and remit the fee required pursuant to s. 1012.59 and  
363 rules of the State Board of Education.

364 (a) Beginning in the 2017-2018 fiscal year and each year  
365 thereafter, the application fee and the fees for the following  
366 examinations are eliminated for an applicant for the initial  
367 Florida Professional Educator's Certificate: the General  
368 Knowledge Test, for a first-time registration; and the  
369 Professional Education Test, for a first-time registration. This  
370 paragraph is subject to funding appropriated in the General  
371 Appropriations Act.

372 (b) Beginning in the 2017-2018 fiscal year and each year  
373 thereafter, one subject area examination fee is waived for an  
374 applicant for the initial Florida Professional Educator's  
375 Certificate. This paragraph is subject to funding appropriated  
376 in the General Appropriations Act.

377 (c) Beginning in the 2017-2018 fiscal year and each year

596-03006-17 20171442c1

378 thereafter, the fee for renewing a Florida Professional  
379 Educator's Certificate is eliminated for a certified teacher  
380 employed at a Florida public school. This paragraph is subject  
381 to funding appropriated in the General Appropriations Act.

382 (d) Pursuant to the federal Personal Responsibility and  
383 Work Opportunity Reconciliation Act of 1996, each party is  
384 required to provide his or her social security number in  
385 accordance with this section. Disclosure of social security  
386 numbers obtained through this requirement is limited to the  
387 purpose of administration of the Title IV-D program of the  
388 Social Security Act for child support enforcement. Pursuant to  
389 s. 120.60, the department shall issue within 90 calendar days  
390 after the stamped receipted date of the completed application:

391 1.(a) If the applicant meets the requirements, a  
392 professional certificate covering the classification, level, and  
393 area for which the applicant is deemed qualified and a document  
394 explaining the requirements for renewal of the professional  
395 certificate;

396 2.(b) If the applicant meets the requirements and if  
397 requested by an employing school district or an employing  
398 private school with a professional education competence  
399 demonstration program pursuant to paragraphs (6) (f) and (8) (b),  
400 a temporary certificate covering the classification, level, and  
401 area for which the applicant is deemed qualified and an official  
402 statement of status of eligibility; or

403 3.(e) If an applicant does not meet the requirements for  
404 either certificate, an official statement of status of  
405 eligibility.

406



596-03006-17 20171442c1

407 The statement of status of eligibility must advise the applicant  
408 of any qualifications that must be completed to qualify for  
409 certification. Each statement of status of eligibility is valid  
410 for 3 years after its date of issuance, except as provided in  
411 paragraph (2) (d).

412 Section 15. Section 1012.59, Florida Statutes, is amended  
413 to read:

414 1012.59 Certification fees.—

415 (1) The State Board of Education, by rule, shall establish  
416 separate fees for applications, examinations, certification,  
417 certification renewal, late renewal, recordmaking, and  
418 recordkeeping, and may establish procedures for scheduling and  
419 administering an examination upon an applicant's request. Each  
420 fee shall be based on department estimates of the revenue  
421 required to implement the provisions of law with respect to  
422 certification of school personnel. The application fee shall be  
423 nonrefundable. Each examination fee shall be sufficient to cover  
424 the actual cost of developing and administering the examination.

425 (a) Beginning in the 2017-2018 fiscal year and each year  
426 thereafter, the application fee and the fees for the following  
427 examinations are eliminated for an applicant for the initial  
428 Florida Professional Educator's Certificate: the General  
429 Knowledge Test, for a first-time registration; and the  
430 Professional Education Test, for a first-time registration. This  
431 paragraph is subject to funding appropriated in the General  
432 Appropriations Act.

433 (b) Beginning in the 2017-2018 fiscal year and each year  
434 thereafter, one subject area examination fee is waived for an  
435 applicant for the initial Florida Professional Educator's

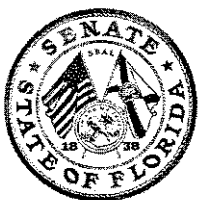
596-03006-17 20171442c1

436 Certificate. This paragraph is subject to funding appropriated  
437 in the General Appropriations Act.

438 (c) Beginning in the 2017-2018 fiscal year and each year  
439 thereafter, the fee for renewing a Florida Professional  
440 Educator's Certificate is eliminated for a certified teacher  
441 employed at a Florida public school. This paragraph is subject  
442 to funding appropriated in the General Appropriations Act.

443 (2) The proceeds from the collection of certification fees,  
444 fines, penalties, and costs levied pursuant to this chapter  
445 shall be remitted by the Department of Education to the Chief  
446 Financial Officer for deposit into a separate fund to be known  
447 as the "Educational Certification and Service Trust Fund" and  
448 disbursed for the payment of expenses incurred by the  
449 Educational Practices Commission and in the printing of forms  
450 and bulletins and the issuing of certificates, upon vouchers  
451 approved by the department.

452 Section 16. Except as otherwise expressly provided in this  
453 act, this act shall take effect July 1, 2017.



## THE FLORIDA SENATE

Tallahassee, Florida 32399-1100

### COMMITTEES:

Military and Veterans Affairs, Space, and Domestic Security, *Vice Chair*  
Appropriations Subcommittee on General Government  
Appropriations Subcommittee on Pre-K - 12 Education  
Children, Families, and Elder Affairs  
Communications, Energy, and Public Utilities

### JOINT COMMITTEE:

Joint Committee on Public Counsel Oversight,  
*Alternating Chair*

**SENATOR DOUG BROXSON**

1st District

April 4, 2017

Senator Kelli Stargel

322 Senate Office Building  
404 South Monroe Street  
Tallahassee, FL 32399-1100

Dear Senator Stargel,

I respectfully request that Senate Bill 1442 be placed on the Appropriations Subcommittee on Finance and Tax agenda at your earliest convenience.

Thank you for your consideration and I look forward to discussing this good bill with you, and the members of the committee.

Respectfully,

A handwritten signature in black ink, appearing to read "Doug Broxson".

Doug Broxson  
State Senator

#### REPLY TO:

- 418 West Garden Street, 4th Floor, Room 403, Pensacola, Florida 32502 (850) 595-1036
- 311 Senate Office Building, 404 South Monroe Street, Tallahassee, Florida 32399-1100 (850) 487-5001

Senate's Website: [www.flsenate.gov](http://www.flsenate.gov)

**JOE NEGRON**  
President of the Senate

**ANITERE FLORES**  
President Pro Tempore

THE FLORIDA SENATE  
**APPEARANCE RECORD**

(Deliver BOTH copies of this form to the Senator or Senate Professional Staff conducting the meeting)

4/13/17  
Meeting Date

1442  
Bill Number (if applicable)

Topic Fee + Surcharge Reductions

Amendment Barcode (if applicable)

Name Angela Bonds

Job Title Legislative Affairs Director

Address 500 S Bronough  
Street

Phone 850 245 6512

Tallahassee FL 32399  
City State Zip

Email angela.bonds@dos.myflorida.com

Speaking:  For  Against  Information

Waive Speaking:  In Support  Against  
(The Chair will read this information into the record.)

Representing Department of State

Appearing at request of Chair:  Yes  No

Lobbyist registered with Legislature:  Yes  No

*While it is a Senate tradition to encourage public testimony, time may not permit all persons wishing to speak to be heard at this meeting. Those who do speak may be asked to limit their remarks so that as many persons as possible can be heard.*

**This form is part of the public record for this meeting.**

THE FLORIDA SENATE  
**APPEARANCE RECORD**

4-13-17 (Deliver BOTH copies of this form to the Senator or Senate Professional Staff conducting the meeting)  
Meeting Date

1442  
Bill Number (if applicable)

Topic Fee + Surcharge Reductions

Amendment Barcode (if applicable)

Name SUZIE CAREY

Job Title Chief Financial Officer

Address Naul Korman Bldg

Phone 677-3404

City

State

Zip

Email

Speaking:  For  Against  Information

Waive Speaking:  In Support  Against  
(The Chair will read this information into the record.)

Representing Department of Highway Safety & Motor Vehicle

Appearing at request of Chair:  Yes  No

Lobbyist registered with Legislature:  Yes  No

While it is a Senate tradition to encourage public testimony, time may not permit all persons wishing to speak to be heard at this meeting. Those who do speak may be asked to limit their remarks so that as many persons as possible can be heard.

This form is part of the public record for this meeting.

**The Florida Senate**  
**BILL ANALYSIS AND FISCAL IMPACT STATEMENT**

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

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Prepared By: The Professional Staff of the Appropriations Subcommittee on Finance and Tax

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BILL: PCS/CS/SB 1536 (877152)

INTRODUCER: Appropriations Subcommittee on Finance and Tax; Agriculture Committee; and Senator Perry and others

SUBJECT: Agricultural Practices

DATE: April 14, 2017

REVISED: \_\_\_\_\_

	ANALYST	STAFF DIRECTOR	REFERENCE	ACTION
1.	<u>Akhavein</u>	<u>Becker</u>	<u>AG</u>	<u>Fav/CS</u>
2.	<u>Gross</u>	<u>Diez-Arguelles</u>	<u>AFT</u>	<u>Recommend: Fav/CS</u>
3.	<u>                    </u>	<u>                    </u>	<u>AP</u>	<u>                    </u>

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**Please see Section IX. for Additional Information:**

COMMITTEE SUBSTITUTE - Substantial Changes

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**I. Summary:**

PCS/CS/SB 1536 addresses issues related to agricultural practices. The bill:

- Increases the portion of a farm trailers' sales price that is exempt from state sales and use tax;
- Exempts specified animal and aquaculture health products from the sales and use tax;
- Exempts from the sales and use tax fencing materials used on a farm to protect animals;
- Exempts oxygen products used in aquaculture production from the sales and use tax;
- Increases the distance a truck tractor that hauls agricultural products or forestry products and equipment may travel from within 150 miles of its home address to anywhere in the state and continue to pay a lower registration fee; and
- Eliminates the supplemental fee for each registered brand of pesticide that contains an active ingredient for which the Environmental Protection Agency has established a food tolerance limit.

The Revenue Estimating Conference estimates this bill will reduce General Revenue Fund receipts by \$11.1 million, state trust funds receipts by \$1.7 million, and local government revenues by \$2.7 million in Fiscal Year 2017-2018.

The bill takes effect July 1, 2017, except that the amendments made to the definition of "posted land" take effect October 1, 2017.

## II. Present Situation:

Florida levies a six percent state sales and use tax on the sale or rental of most tangible personal property, admissions, rentals of transient accommodations, rentals of commercial real estate, and a limited number of services.<sup>1</sup>

Chapter 212, F.S., contains statutory provisions authorizing the levy and collection of Florida's sales and use tax, as well as the exemptions and credits applicable to certain items or uses under specified circumstances.

In addition to the state sales and use tax, s. 212.055, F.S., authorizes counties to impose nine local discretionary sales surtaxes.<sup>2</sup> A surtax applies to all transactions occurring in the county that are subject to the state tax imposed on sales, use, services, rental, admissions, and other transactions by ch. 212, F.S., and on communications services as defined in ch. 202, F.S.<sup>3</sup>

Sales tax is added to the price of taxable goods or services and the tax is collected from the purchaser at the time of sale.

### **Agricultural Products**

Current law exempts from the sales and use tax certain items used for agricultural purposes and nets used by commercial fisheries.<sup>4</sup> An exemption is not allowed unless the purchaser or lessee signs a certificate stating that the item to be exempted is for the exclusive use designated in s. 212.08(5)(a), F.S.

Trailers to be used by a farmer exclusively in agricultural production or agricultural transportation, including the moving of farm equipment, are exempt from the sales and use tax on the portion of the sales price below \$20,000. The trailer must weigh 12,000 pounds or less.<sup>5</sup>

Aquaculture health products used to treat or prevent disease when used by an aquaculture producer are not currently exempt.

### **Vehicle Registration Fees**

Currently, the registration fee for a truck tractor or heavy truck ranges between \$60.75 and \$1,322, depending upon the gross vehicle weight.<sup>6</sup>

### ***Agricultural Restricted License Plate***

Current law provides for a restricted license plate for a truck tractor or heavy truck,<sup>7</sup> not operated as a for-hire vehicle, which is engaged exclusively in transporting raw, unprocessed, or non-

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<sup>1</sup> See ch. 212, F.S.

<sup>2</sup> The tax rates, duration of the surtaxes, method of imposition, and proceed uses are individually specified in s. 212.055, F.S.

<sup>3</sup> Section 212.054, F.S.

<sup>4</sup> Section. 212.08(5)(a), F.S.

<sup>5</sup> Section. 212.08(3)(b), F.S.

<sup>6</sup> Section 320.08(4), F.S.

<sup>7</sup> Section 320.01, F.S., defines "truck tractor" and "heavy truck."

manufactured agricultural or horticultural products within a 150-mile radius of its home address.<sup>8</sup>

The fees for a restricted license plate are:

- \$87.75 if the vehicle's declared gross vehicle weight<sup>9</sup> is less than 44,000 pounds.
- \$324 if the vehicle's declared gross vehicle weight is 44,000 pounds or more and such vehicle only transports from the point of production to:
  - The point of primary manufacture;
  - The point of assembling the same; or
  - A shipping point by rail, water, or motor transportation company.<sup>10</sup>

### ***Registration of Vehicles that Haul Forestry Products and Equipment***

The fee to register a truck tractor that is used within 150 miles of its home address for hauling forestry products or used primarily for hauling forestry products and equipment used by the owner is \$324.<sup>11</sup>

### **Pesticide Registration**

Currently, pesticide registrants are required to pay a supplemental biennial registration fee for each registered brand of pesticide that contains an active ingredient for which the United States Environmental Protection Agency has established a food tolerance limit. The supplemental fee is \$630 per brand of pesticide that is subject to the fee. This fee is deposited into the General Inspection Trust Fund and is used by the department for pesticide residue testing for food safety.<sup>12</sup>

## **III. Effect of Proposed Changes:**

**Section 1** amends s. 212.08, F.S., to increase the portion of the sales price exempt from sales and use tax for farm trailers from \$20,000 to \$25,000.

The bill also exempts from the sales and use tax:

- Animal health products which are administered to, applied to, or consumed by livestock or poultry to relieve pain or sickness;
- Aquaculture health products that are used by an aquaculture producer<sup>13</sup> to prevent or treat fungi, bacteria, and parasitic diseases;
- Hog wire and nylon mesh netting used on a farm for protection from predatory or destructive animals;
- Barbed wire fencing used on a beef or dairy cattle farm, including gates and materials used to construct or repair such fencing; and
- Compressed or liquefied oxygen used in aquaculture production.

<sup>8</sup> Section. 320.08(4)(n), F.S.

<sup>9</sup> Section 320.01(12), F.S., defines "gross vehicle weight."

<sup>10</sup> Section 320.08(4)(n), F.S.

<sup>11</sup> Section 320.08(4)(m), F.S.

<sup>12</sup> Section 487.041(1), F.S.

<sup>13</sup> Section 597.0015(2), F.S., defines "aquaculture producers" as those persons engaging in the production of aquaculture products and certified under s. 597.004, F.S.

**Section 2** increases the distance a truck tractor that hauls agricultural products or forestry products and equipment may travel from within 150 miles of its home address to anywhere in the state and continue to pay a lower registration fee.

**Section 3** amends s. 487.041, F.S., to repeal the supplemental pesticide registration fee that registrants pay for pesticides that contain an active ingredient for which the United States Environmental Protection Agency has established a food tolerance limit. It also amends provisions in this section to conform to the bill's changes and deletes obsolete provisions.

**Section 4** amends s. 810.011, F.S., to make technical changes in the definition of "posted land." This section is effective October 1, 2017.

**Section 5** provides that except as otherwise expressly provided in the bill, the bill is effective July 1, 2017.

#### **IV. Constitutional Issues:**

##### **A. Municipality/County Mandates Restrictions:**

Subsection (b) of section 18, Art. VII of the Florida Constitution, provides that except upon approval of each house of the Legislature by two-thirds vote of the membership, the Legislature may not enact, amend, or repeal any general law if the anticipated effect of doing so would be to reduce the authority that municipalities or counties have to raise revenue in the aggregate, as such authority existed on February 1, 1989. However, the mandate requirements do not apply to laws having an insignificant impact, which for Fiscal Year 2017-2018 is \$2 million or less.<sup>14,15,16</sup>

The Revenue Estimating Conference estimates this bill reduces the authority that counties have to raise revenue from the local option sales tax by \$1.3 million in Fiscal Year 2017-2018 and \$1.4 million in Fiscal Year 2018-2019. Therefore, this bill has an insignificant fiscal impact on local governments and the mandates provision does not apply.

##### **B. Public Records/Open Meetings Issues:**

None.

##### **C. Trust Funds Restrictions:**

None.

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<sup>14</sup> FLA. CONST. art. VII, s. 18(d).

<sup>15</sup> An insignificant fiscal impact is the amount not greater than the average statewide population for the applicable fiscal year times \$0.10. See Florida Senate Committee on Community Affairs, Interim Report 2012-115: Insignificant Impact, (Sept. 2011), available at <http://www.flsenate.gov/PublishedContent/Session/2012/InterimReports/2012-115ca.pdf> (last visited April 5, 2017).

<sup>16</sup> Based on the Demographic Estimating Conference's population adopted on February 13, 2017. The conference packet is available at <http://edr.state.fl.us/Content/conferences/population/ConferenceResults.pdf> (last visited April 5, 2017).



**V. Fiscal Impact Statement:****A. Tax/Fee Issues:**

The Revenue Estimating Conference estimates this bill will reduce General Revenue Fund receipts by \$11.1 million, state trust funds receipts by \$1.7 million, and local government revenues by \$2.7 million in Fiscal Year 2017-2018.

**B. Private Sector Impact:**

None.

**C. Government Sector Impact:**

Eliminating the supplemental pesticide fee will reduce revenues of the General Inspection Trust Fund by \$1.7 million lower in Fiscal Year 2017-2018.<sup>17</sup>

**VI. Technical Deficiencies:**

None.

**VII. Related Issues:**

None.

**VIII. Statutes Affected:**

This bill amends the following sections of the Florida Statutes: 212.08, 320.08, 487.041, and 801.011.

**IX. Additional Information:****A. Committee Substitute – Statement of Changes:**

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

**Recommended CS/CS by Appropriations Subcommittee on Finance and Tax on April 13, 2017:**

The committee substitute:

- Clarifies that injectable substances qualify for the animal health product exemption;
- Clarifies that the aquaculture health products exemption applies to aquaculture producers who purchase medications that prevent or treat fungus, bacteria, and parasitic diseases; and
- Increases the distance a truck tractor that hauls agricultural products or forestry products and equipment may travel from within 150 miles of its home address to anywhere in the state and continue to pay a lower registration fee.

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<sup>17</sup> Office of Economic and Demographic Research, Florida Legislature, *Revenue Estimating Impact Conference, Eliminates a supplemental biennial registration fee on certain pesticides*, (Mar. 24, 2017), available at <http://edr.state.fl.us/Content/conferences/revenueimpact/archives/2017/pdf/page405-407.pdf> (last visited April 10, 2017).

**CS by Agriculture on March 21, 2017:**

The committee substitute:

- Revises the maximum sales price of certain farm trailers exempt from the sales and use tax;
- Exempts certain animal health products and agricultural items from sales and use tax;
- Deletes provisions authorizing the use of international orange paint on trees or posts to indicate posted lands; and
- Deletes Section 5, which narrows the scope of farm products that qualify a property for protection under the Right to Farm Act.

**B. Amendments:**

None.



544388

LEGISLATIVE ACTION

Senate	.	House
Comm: RCS	.	
04/13/2017	.	
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Appropriations Subcommittee on Finance and Tax (Perry)  
recommended the following:

**Senate Amendment**

Delete lines 52 - 56  
and insert:  
animal health products that are administered to, applied to, or  
consumed by livestock or poultry to alleviate pain or to cure or  
prevent sickness, disease, or suffering, including, but not  
limited to, antiseptics, absorbent cotton, gauze for bandages,  
lotions, vaccines, vitamins, and worm remedies; aquaculture  
health products that are used by aquaculture producers, as



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11 defined in s. 597.0015, to prevent or treat fungi, bacteria, and  
12 parasitic diseases;



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LEGISLATIVE ACTION

Senate	.	House
Comm: RCS	.	
04/13/2017	.	
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Appropriations Subcommittee on Finance and Tax (Perry)  
recommended the following:

**Senate Amendment (with title amendment)**

Delete lines 80 - 90

and insert:

Section 2. Paragraphs (m) and (n) of subsection (4) of  
section 320.08, Florida Statutes, are amended to read:

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



503268

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

14 (4) HEAVY TRUCKS, TRUCK TRACTORS, FEES ACCORDING TO GROSS  
15 VEHICLE WEIGHT.—

16 (m) Notwithstanding the declared gross vehicle weight, a  
17 truck tractor used within this state ~~a 150-mile radius of its~~  
18 ~~home address~~ is eligible for a license plate for a fee of \$324  
19 flat if:

20 1. The truck tractor is used exclusively for hauling  
21 forestry products; or

22 2. The truck tractor is used primarily for the hauling of  
23 forestry products, and is also used for the hauling of  
24 associated forestry harvesting equipment used by the owner of  
25 the truck tractor.

26  
27 Of the fee imposed by this paragraph, \$84 shall be deposited  
28 into the General Revenue Fund.

29  
30 ===== T I T L E A M E N D M E N T =====

31 And the title is amended as follows:

32 Delete line 9

33 and insert:

34 F.S.; revising the circumstances under which truck  
35 tractors used in certain forestry-related activities  
36 are eligible for a specified license plate fee;  
37 revising the circumstances under which a truck

By the Committee on Agriculture; and Senators Perry, Hutson, Broxson, and Grimsley

575-02672-17

20171536c1

A bill to be entitled

An act relating to agricultural practices; amending s. 212.08, F.S.; increasing the portion of the sales price for certain farm trailers that is exempt from the sales and use tax; exempting certain animal and aquaculture health products, fencing materials, and oxygen products from sales, rental, use, consumption, distribution, and storage taxes; amending s. 320.08, F.S.; revising the circumstances under which a truck tractor or heavy truck engaged in transporting certain agricultural or horticultural products is eligible for a restricted license plate for a fee; amending s. 487.041, F.S.; deleting a requirement that registrants pay a supplemental fee for pesticides that contain an active ingredient for which the United States Environmental Protection Agency has established a food tolerance limit; conforming provisions to changes made by the act; deleting obsolete provisions; amending s. 801.011, F.S.; deleting an obsolete provision; making technical changes; providing effective dates.

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

Section 1. Paragraph (b) of subsection (3) and paragraph (a) of subsection (5) of section 212.08, Florida Statutes, are amended to read:

212.08 Sales, rental, use, consumption, distribution, and storage tax; specified exemptions.—The sale at retail, the rental, the use, the consumption, the distribution, and the

Page 1 of 9

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575-02672-17

20171536c1

storage to be used or consumed in this state of the following are hereby specifically exempt from the tax imposed by this chapter.

(3) EXEMPTIONS; CERTAIN FARM EQUIPMENT.—

(b) The tax may not be imposed on that portion of the sales price below ~~\$25,000~~ ~~\$20,000~~ for a trailer weighing 12,000 pounds or less and purchased by a farmer for exclusive use in agricultural production or to transport farm products from his or her farm to the place where the farmer transfers ownership of the farm products to another. This exemption is not forfeited by using a trailer to transport the farmer's farm equipment. The exemption provided under this paragraph does not apply to the lease or rental of a trailer.

(5) EXEMPTIONS; ACCOUNT OF USE.—

(a) Items in agricultural use and certain nets.—There are exempt from the tax imposed by this chapter nets designed and used exclusively by commercial fisheries; disinfectants, fertilizers, insecticides, pesticides, herbicides, fungicides, and weed killers used for application on crops or groves, including commercial nurseries and home vegetable gardens, used in dairy barns or on poultry farms for the purpose of protecting poultry or livestock, or used directly on poultry or livestock; animal health products which are applied to or consumed by livestock or poultry for alleviation of pain or the cure or prevention of sickness, disease, or suffering, including antiseptics, absorbent cotton, gauze for bandages, lotions, vitamins, and worm remedies; aquaculture health products; portable containers or movable receptacles in which portable containers are placed, used for processing farm products; field

Page 2 of 9

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575-02672-17 20171536c1

59 and garden seeds, including flower seeds; nursery stock,  
 60 seedlings, cuttings, or other propagative material purchased for  
 61 growing stock; seeds, seedlings, cuttings, and plants used to  
 62 produce food for human consumption; cloth, plastic, and other  
 63 similar materials used for shade, mulch, or protection from  
 64 frost or insects on a farm; hog wire and nylon mesh netting used  
 65 on a farm for protection from predatory or destructive animals;  
 66 barbed wire fencing, including gates and materials used to  
 67 construct or repair such fencing, used on a beef or dairy cattle  
 68 farm; stakes used by a farmer to support plants during  
 69 agricultural production; generators used on poultry farms;  
 70 compressed or liquefied oxygen used in aquaculture production;  
 71 and liquefied petroleum gas or other fuel used to heat a  
 72 structure in which started pullets or broilers are raised;  
 73 however, such exemption is not allowed unless the purchaser or  
 74 lessee signs a certificate stating that the item to be exempted  
 75 is for the exclusive use designated herein. Also exempt are  
 76 cellophane wrappers, glue for tin and glass (apiarists), mailing  
 77 cases for honey, shipping cases, window cartons, and baling wire  
 78 and twine used for baling hay, when used by a farmer to contain,  
 79 produce, or process an agricultural commodity.

80 Section 2. Paragraph (n) of subsection (4) of section  
 81 320.08, Florida Statutes, is amended to read:

82 320.08 License taxes.—Except as otherwise provided herein,  
 83 there are hereby levied and imposed annual license taxes for the  
 84 operation of motor vehicles, mopeds, motorized bicycles as  
 85 defined in s. 316.003(2), tri-vehicles as defined in s. 316.003,  
 86 and mobile homes as defined in s. 320.01, which shall be paid to  
 87 and collected by the department or its agent upon the

575-02672-17 20171536c1

88 registration or renewal of registration of the following:

89 (4) HEAVY TRUCKS, TRUCK TRACTORS, FEES ACCORDING TO GROSS  
 90 VEHICLE WEIGHT.—

91 (n) A truck tractor or heavy truck, not operated as a for-  
 92 hire vehicle, which is engaged exclusively in transporting raw,  
 93 unprocessed, and nonmanufactured agricultural or horticultural  
 94 products within the state ~~a 150-mile radius of its home address,~~  
 95 is eligible for a restricted license plate for a fee of:

96 1. If such vehicle's declared gross vehicle weight is less  
 97 than 44,000 pounds, \$87.75 flat, of which \$22.75 shall be  
 98 deposited into the General Revenue Fund.

99 2. If such vehicle's declared gross vehicle weight is  
 100 44,000 pounds or more and such vehicle only transports from the  
 101 point of production to the point of primary manufacture; to the  
 102 point of assembling the same; or to a shipping point of a rail,  
 103 water, or motor transportation company, \$324 flat, of which \$84  
 104 shall be deposited into the General Revenue Fund.

105 Such not-for-hire truck tractors and heavy trucks used  
 106 exclusively in transporting raw, unprocessed, and  
 107 nonmanufactured agricultural or horticultural products may be  
 108 incidentally used to haul farm implements and fertilizers  
 109 delivered direct to the growers. The department may require any  
 110 documentation deemed necessary to determine eligibility prior to  
 111 issuance of this license plate. For the purpose of this  
 112 paragraph, "not-for-hire" means the owner of the motor vehicle  
 113 must also be the owner of the raw, unprocessed, and  
 114 nonmanufactured agricultural or horticultural product, or the  
 115 user of the farm implements and fertilizer being delivered.  
 116



575-02672-17

20171536c1

117 Section 3. Paragraphs (d) through (j) of subsection (1) and  
 118 subsection (2) of section 487.041, Florida Statutes, are amended  
 119 to read:

120 487.041 Registration.—

121 (1)

122 ~~(d)1. Effective January 1, 2009, in addition to the fees~~  
 123 ~~assessed pursuant to paragraphs (b) and (c), for the purpose of~~  
 124 ~~defraying the expenses of the department for testing pesticides~~  
 125 ~~for food safety, each registrant shall pay a supplemental~~  
 126 ~~biennial registration fee for each registered brand of pesticide~~  
 127 ~~that contains an active ingredient for which the United States~~  
 128 ~~Environmental Protection Agency has established a food tolerance~~  
 129 ~~limit in 40 C.F.R. part 180. The department shall biennially~~  
 130 ~~publish by rule a list of the pesticide active ingredients for~~  
 131 ~~which a brand of pesticide is subject to the supplemental~~  
 132 ~~registration fee.~~

133 2. Each registration issued by the department to a  
 134 registrant for a period beginning in an odd-numbered year shall  
 135 be assessed a supplemental registration fee of \$630 per brand of  
 136 pesticide that is subject to the fee pursuant to subparagraph 1.  
 137 Each registration issued by the department to a registrant for a  
 138 period beginning in an even-numbered year shall be assessed a  
 139 supplemental registration fee of \$315 per brand of pesticide  
 140 that is subject to the fee pursuant to subparagraph 1. The  
 141 department shall retroactively assess the supplemental  
 142 registration fee for each brand of pesticide that registered on  
 143 or after January 1, 2009, and that is subject to the fee  
 144 pursuant to subparagraph 1.

145 (d)(e) All revenues collected, less those costs determined

575-02672-17

20171536c1

146 by the department to be nonrecurring or one-time costs, shall be  
 147 deferred over the 2-year registration period, deposited in the  
 148 General Inspection Trust Fund, and used by the department in  
 149 carrying out the provisions of this chapter. ~~Revenues collected~~  
 150 ~~from the supplemental registration fee may also be used by the~~  
 151 ~~department for testing pesticides for food safety.~~

152 (e)(f) If the renewal of a brand of pesticide, including  
 153 the special local need label and experimental use permit, is not  
 154 filed by January 31 of the renewal year, an additional fee of  
 155 \$25 per brand of pesticide shall be assessed per month and added  
 156 to the original fee. This additional fee may not exceed \$250 per  
 157 brand of pesticide. The additional fee must be paid by the  
 158 registrant before the renewal certificate for the registration  
 159 of the brand of pesticide is issued. The additional fee shall be  
 160 deposited into the General Inspection Trust Fund.

161 (f)(g) This subsection does not apply to distributors or  
 162 retail dealers selling brands of pesticide if such brands of  
 163 pesticide are registered by another person.

164 (g)(h) All registration fees, including ~~supplemental fees~~  
 165 ~~and late fees~~, are nonrefundable.

166 (h)(i) For any currently registered pesticide product brand  
 167 that undergoes labeling revisions during the registration  
 168 period, the registrant shall submit to the department a copy of  
 169 the revised labeling along with a cover letter detailing such  
 170 revisions before the sale or distribution in this state of the  
 171 product brand with the revised labeling. If the labeling  
 172 revisions require notification of an amendment review by the  
 173 United States Environmental Protection Agency, the registrant  
 174 shall submit an additional copy of the labeling marked to

575-02672-17

20171536c1

175 identify those revisions.

176 ~~(i)(j)~~ Effective January 1, 2013, All payments of any  
 177 pesticide registration fees, including ~~supplemental fees and~~  
 178 late fees, shall be submitted electronically using the  
 179 department's Internet website for registration of pesticide  
 180 product brands.

181 (2) The department shall adopt rules governing the  
 182 procedures for the registration of a brand of pesticide and, for  
 183 the review of data submitted by an applicant for registration of  
 184 the brand of pesticide, ~~and for biennially publishing the list~~  
 185 ~~of active ingredients for which a brand of pesticide is subject~~  
 186 ~~to the supplemental registration fee pursuant to subparagraph~~  
 187 ~~(1)(d)1.~~ The department shall determine whether the brand of  
 188 pesticide should be registered, registered with conditions, or  
 189 tested under field conditions in this state. The department  
 190 shall determine whether each request for registration of a brand  
 191 of pesticide meets the requirements of current state and federal  
 192 law. The department, whenever it deems it necessary in the  
 193 administration of this part, may require the manufacturer or  
 194 registrant to submit the complete formula, quantities shipped  
 195 into or manufactured in the state for distribution and sale,  
 196 evidence of the efficacy and the safety of any pesticide, and  
 197 other relevant data. The department may review and evaluate a  
 198 registered pesticide if new information is made available that  
 199 indicates that use of the pesticide has caused an unreasonable  
 200 adverse effect on public health or the environment. Such review  
 201 shall be conducted upon the request of the State Surgeon General  
 202 in the event of an unreasonable adverse effect on public health  
 203 or the Secretary of Environmental Protection in the event of an

Page 7 of 9

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575-02672-17

20171536c1

204 unreasonable adverse effect on the environment. Such review may  
 205 result in modifications, revocation, cancellation, or suspension  
 206 of the registration of a brand of pesticide. The department, for  
 207 reasons of adulteration, misbranding, or other good cause, may  
 208 refuse or revoke the registration of the brand of any pesticide  
 209 after notice to the applicant or registrant giving the reason  
 210 for the decision. The applicant may then request a hearing,  
 211 pursuant to chapter 120, on the intention of the department to  
 212 refuse or revoke registration, and, upon his or her failure to  
 213 do so, the refusal or revocation shall become final without  
 214 further procedure. The registration of a brand of pesticide may  
 215 not be construed as a defense for the commission of any offense  
 216 prohibited under this part.

217 Section 4. Effective October 1, 2017, subsection (5) of  
 218 section 810.011, Florida Statutes, is amended to read:

219 810.011 Definitions.—As used in this chapter:

220 (5) (a) "Posted land" is that land upon which:

221 1. Signs are placed not more than 500 feet apart along, and  
 222 at each corner of, the boundaries of the land, upon which signs  
 223 there appears prominently, in letters of not less than 2 inches  
 224 in height, the words "no trespassing" and in addition thereto  
 225 the name of the owner, lessee, or occupant of said land. Said  
 226 signs shall be placed along the boundary line of posted land in  
 227 a manner and in such position as to be clearly noticeable from  
 228 outside the boundary line; or

229 2.a. Conspicuous no trespassing notice is painted on trees  
 230 or posts on the property, provided that the notice is:

231 (I) Painted in an international orange color and displaying  
 232 the stenciled words "No Trespassing" in letters no less than 2

Page 8 of 9

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575-02672-17

20171536c1

233 inches high and 1 inch wide either vertically or horizontally;

234 (II) Placed so that the bottom of the painted notice is not  
235 less than 3 feet from the ground or more than 5 feet from the  
236 ground; and

237 (III) Placed at locations that are readily visible to any  
238 person approaching the property and no more than 500 feet apart  
239 on agricultural land.

240 b. ~~Beginning October 1, 2007,~~ When a landowner uses the  
241 painted no trespassing posting to identify a "no trespassing"  
242 area, such ~~these~~ painted notices must ~~shall~~ be accompanied by  
243 signs complying with subparagraph 1. and placed conspicuously at  
244 all places where entry to the property is normally expected or  
245 known to occur.

246 (b) It is ~~shall~~ not ~~be~~ necessary to give notice by posting  
247 on any enclosed land or place not exceeding 5 acres in area on  
248 which there is a dwelling house in order to obtain the benefits  
249 of ss. 810.09 and 810.12 pertaining to trespass on enclosed  
250 lands.

251 Section 5. Except as otherwise expressly provided in this  
252 act, this act shall take effect July 1, 2017.



*The Florida Senate*

## Committee Agenda Request

**To:** Senator Kelli Stargel, Chair  
Appropriations Subcommittee on Finance and Tax

**Subject:** Committee Agenda Request

**Date:** April 10, 2017

---

I respectfully request that **Senate Bill #1536**, relating to Agricultural Practices, be placed on the:

- committee agenda at your earliest possible convenience.
- next committee agenda.

*W. Keith Perry*

---

Senator Keith Perry  
Florida Senate, District 8

THE FLORIDA SENATE  
**APPEARANCE RECORD**

(Deliver BOTH copies of this form to the Senator or Senate Professional Staff conducting the meeting)

4/13/17

Meeting Date

1536

Bill Number (if applicable)

544388

Amendment Barcode (if applicable)

Topic Agricultural Practices

Name Josie Tomkow

Job Title lobbyist

Address 207 W Park Ave  
Street

Phone 352 458-1456

Tallahassee Florida  
City State Zip

Email jtomkow@asrlegal.com

Speaking:  For  Against  Information

Waive Speaking:  In Support  Against  
(The Chair will read this information into the record.)

Representing Florida Cattlemen's Association

Appearing at request of Chair:  Yes  No

Lobbyist registered with Legislature:  Yes  No

While it is a Senate tradition to encourage public testimony, time may not permit all persons wishing to speak to be heard at this meeting. Those who do speak may be asked to limit their remarks so that as many persons as possible can be heard.

This form is part of the public record for this meeting.

THE FLORIDA SENATE  
**APPEARANCE RECORD**

(Deliver BOTH copies of this form to the Senator or Senate Professional Staff conducting the meeting)

4/13/17  
Meeting Date

1536  
Bill Number (if applicable)

Topic Agricultural Practices

Amendment Barcode (if applicable)

Name SIM SPEATT

Job Title \_\_\_\_\_

Address PO Box 10011  
Street  
TLH FL 32302  
City State Zip

Phone 850-228-1296

Email simemagnoliastrategiesllc.com

Speaking:  For  Against  Information

Waive Speaking:  In Support  Against  
(The Chair will read this information into the record.)

Representing Associated Industries of Florida

Appearing at request of Chair:  Yes  No

Lobbyist registered with Legislature:  Yes  No

While it is a Senate tradition to encourage public testimony, time may not permit all persons wishing to speak to be heard at this meeting. Those who do speak may be asked to limit their remarks so that as many persons as possible can be heard.

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THE FLORIDA SENATE

APPEARANCE RECORD

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4/13/17

Meeting Date

CS/SB 1536

Bill Number (if applicable)

Topic AGRICULTURE PRACTICES

Amendment Barcode (if applicable)

Name NANCY STEPHENS

Job Title

Address 11025 SUMMIT LAKE DRIVE, STE 300

Phone 850 402 2954

TALLAHASSEE

FL

32317

Email nancy@nstephens.com

Speaking: [X] For [ ] Against [ ] Information

Waive Speaking: [X] In Support [ ] Against (The Chair will read this information into the record.)

Representing FLORIDA POULTRY FEDERATION

Appearing at request of Chair: [ ] Yes [X] No

Lobbyist registered with Legislature: [X] Yes [ ] No

While it is a Senate tradition to encourage public testimony, time may not permit all persons wishing to speak to be heard at this meeting. Those who do speak may be asked to limit their remarks so that as many persons as possible can be heard.

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THE FLORIDA SENATE  
**APPEARANCE RECORD**

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4/13/17  
Meeting Date

1536  
Bill Number (if applicable)

Topic AG PRACTICES

Amendment Barcode (if applicable)

Name LANCE PIERCE

Job Title ASST. DIRECTOR OF STATE LEG AFFAIRS

Address 310 W. COLLEGE AVE  
Street

Phone 850-228-4088

TALLAHASSEE FL 32301  
City State Zip

Email \_\_\_\_\_

Speaking:  For  Against  Information

Waive Speaking:  In Support  Against  
(The Chair will read this information into the record.)

Representing FLORIDA FARM BUREAU

Appearing at request of Chair:  Yes  No

Lobbyist registered with Legislature:  Yes  No

While it is a Senate tradition to encourage public testimony, time may not permit all persons wishing to speak to be heard at this meeting. Those who do speak may be asked to limit their remarks so that as many persons as possible can be heard.

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THE FLORIDA SENATE  
**APPEARANCE RECORD**

(Deliver BOTH copies of this form to the Senator or Senate Professional Staff conducting the meeting)

4/13/17  
Meeting Date

1536  
Bill Number (if applicable)

Topic \_\_\_\_\_

Amendment Barcode (if applicable)

Name Butch Calhoun

Job Title \_\_\_\_\_

Address 119 S. Monroe St. Suite 300

Phone 850-521-0455

~~Street~~

allahassee FL 32301  
City State Zip

Email \_\_\_\_\_

Speaking:  For  Against  Information

Waive Speaking:  In Support  Against  
(The Chair will read this information into the record.)

Representing Florida Fruit & Vegetable Association

Appearing at request of Chair:  Yes  No

Lobbyist registered with Legislature:  Yes  No

While it is a Senate tradition to encourage public testimony, time may not permit all persons wishing to speak to be heard at this meeting. Those who do speak may be asked to limit their remarks so that as many persons as possible can be heard.

This form is part of the public record for this meeting.

# CourtSmart Tag Report

**Room:** SB 401  
**Caption:** Senate Appropriations Subcommittee on Finance And Tax

**Case No.:**

**Type:**  
**Judge:**

**Started:** 4/13/2017 1:02:00 PM

**Ends:** 4/13/2017 1:59:15 PM

**Length:** 00:57:16

1:02:02 PM Sen. Stargel (Chair)  
1:02:33 PM CS/CS/SB 764  
1:02:45 PM Sen. Baxley  
1:03:06 PM Sen. Stargel  
1:03:06 PM AM 934970  
1:03:13 PM Sen. Baxley  
1:03:33 PM Sen. Stargel  
1:03:51 PM Loren Levy, General Counsel, Property Appraisers Association of Florida  
1:04:11 PM Martha Cleaver, Consultant, Florida Association of Property Appraisers', waives in support  
1:04:25 PM Sen. Baxley  
1:04:27 PM Sen. Stargel  
1:04:46 PM CS/SB 1442  
1:04:55 PM Sen. Broxson  
1:05:17 PM Sen. Stargel  
1:05:25 PM Angela Bonds, Legislative Affairs Director, Department of State, waives in support  
1:05:30 PM Suzie Carey, Chief Financial Officer, Department of Highway Safety and Motor Vehicles, waives in support  
1:05:42 PM Sen. Broxson  
1:05:58 PM Sen. Stargel  
1:06:21 PM CS/SB 330  
1:06:25 PM Sen. Steube  
1:06:40 PM Sen. Stargel  
1:06:49 PM AM 757198  
1:06:50 PM Sen. Steube  
1:07:04 PM Sen. Stargel  
1:07:23 PM Jorge Chamizo, Attorney, Opportunity Solutions Project, waives in support  
1:07:34 PM Sen. Steube  
1:07:37 PM Sen. Stargel  
1:08:06 PM Sen. Steube  
1:08:10 PM SB 1320  
1:08:14 PM Sen. Stargel  
1:08:56 PM Sen. Steube  
1:08:57 PM AM 768908  
1:09:01 PM Sen. Stargel  
1:09:08 PM Sen. Steube  
1:09:20 PM Sen. Stargel  
1:09:21 PM Sen. Steube  
1:09:57 PM Sen. Stargel  
1:10:16 PM Recording Paused  
1:24:25 PM Recording Resumed  
1:24:33 PM CS/SB 1536  
1:24:44 PM Sen. Perry  
1:25:11 PM Sen. Stargel  
1:25:24 PM AM 544388  
1:25:30 PM Sen. Perry  
1:25:35 PM Sen. Stargel  
1:25:40 PM Josie Tomkow, Florida Cattlemens' Association, waives in support of AM 544388  
1:25:53 PM AM 503268  
1:26:00 PM Sen. Perry  
1:26:08 PM Sen. Stargel  
1:26:23 PM Jim Spratt, Associated Industries of Florida, waives in support  
1:26:29 PM Nancy Stephens, Florida Poultry Federation, waives in support

1:26:35 PM Lance Pierce, Assistant Director of State Legislative Affairs, Florida Farm Bureau, waives in support  
1:26:44 PM Butch Calhoun, Florida Fruit and Vegetable Association, waives in support  
1:26:53 PM Sen. Rodriguez  
1:28:03 PM Sen. Stargel  
1:28:09 PM Sen. Perry  
1:28:39 PM Sen. Stargel  
1:29:10 PM Recording Paused  
1:48:51 PM Recording Resumed  
1:48:56 PM Sen. Garcia  
1:49:06 PM Sen. Stargel  
1:49:11 PM CS/SB 226  
1:49:18 PM Sen. Artilles  
1:49:23 PM Sen. Stargel  
1:49:34 PM AM 871512  
1:49:37 PM Sen. Artilles  
1:52:17 PM Sen. Stargel  
1:52:25 PM AM 295428  
1:52:31 PM Sen. Artilles  
1:52:55 PM Sen. Rodriguez  
1:53:37 PM Sen. Artilles  
1:54:01 PM Sen. Rodriguez  
1:54:15 PM Jose Diaz, City of Homestead, waives in support of AM 295428  
1:54:40 PM Sen. Stargel  
1:55:06 PM Loren Levy, General Counsel, Property Appraisers' Association of Florida  
1:55:45 PM Martha Cleaver, Legislative Consultant, Florida Association of Property Appraisers', waives in support  
1:55:50 PM Carey Baker, Lake County Property Appraiser, Florida Association of Property Appraisers', waives in support  
1:55:59 PM Sen. Artilles  
1:56:00 PM Sen. Stargel  
1:56:23 PM CS/SB 90  
1:56:28 PM Sen. Brandes  
1:56:57 PM Sen. Stargel  
1:57:05 PM Alike Moncriet, Executive Director, Florida Conservation Voters, waives in support  
1:57:08 PM Janet Bowman, Director of Legislative Policy and Strategies, The Nature Conservancy, waives in support  
1:57:10 PM Marty Cassini, Legislative Counsel Broward County, waives in support  
1:57:12 PM Jennifer Green, The Advanced Energy Economy, waives in support  
1:57:13 PM Brian Lee, Director of Development, Rethink Energy Action Fund, waives in support  
1:57:14 PM Susan Glickman, Florida Director, Southern Alliance for Clean Energy, waives in support  
1:57:15 PM Charles Hinson, Vice President,TECO Energy, waives in support  
1:57:16 PM Richard Pinsky, Florida Solar Energy Industry Association, waives in support  
1:57:17 PM David Cullen, Sierra Club Florida, waives in support  
1:57:19 PM Jeff Sharkey, Capital Alliance Group, Energy Freedom Coalition of America, waives in support  
1:57:20 PM Greg Black, Attorney, Vote Solar, waives in support  
1:57:25 PM Sen. Rodriguez  
1:57:28 PM Sen. Stargel  
1:57:30 PM Sen. Brandes  
1:57:31 PM Sen. Stargel  
1:57:57 PM Sen. Artilles  
1:57:59 PM CS/SB 282  
1:58:01 PM Sen. Stargel  
1:58:09 PM Sen. Artilles  
1:58:11 PM AM 273438  
1:58:14 PM Sen. Stargel  
1:58:16 PM David Custin, Beach Towing Services and Tremont Towing, waives in opposition of AM 273438  
1:58:35 PM Sam Brewer, Past President of Professional Wrecker Operators of Florida, waives in support  
1:58:44 PM Sen. Artilles  
1:58:45 PM Sen. Stargel  
1:59:12 PM Meeting Adjourned