

Tab 1	CS/SB 1194 by CA, Boyd (CO-INTRODUCERS) Rodrigues ; (Identical to CS/H 00777) Local Tax Referenda Requirements						
Tab 2	SB 356 by Jones ; (Similar to H 00201) Sales Tax Holiday for ENERGY STAR and WaterSense Products						
726568	A	S	RCS	FT, Jones	Delete L.15 - 31:	01/27 10:08 AM	
Tab 3	CS/SB 1150 by CA, Rodriguez (CO-INTRODUCERS) Rodrigues ; (Compare to H 00495) Taxation of Affordable Housing						

The Florida Senate
COMMITTEE MEETING EXPANDED AGENDA

FINANCE AND TAX
Senator Rodriguez, Chair
Senator Cruz, Vice Chair

MEETING DATE: Thursday, January 27, 2022
TIME: 9:00—11:00 a.m.
PLACE: Toni Jennings Committee Room, 110 Senate Building

MEMBERS: Senator Rodriguez, Chair; Senator Cruz, Vice Chair; Senators Berman, Harrell, Hooper, Jones, Rodrigues, and Wright

TAB	BILL NO. and INTRODUCER	BILL DESCRIPTION and SENATE COMMITTEE ACTIONS	COMMITTEE ACTION
1	CS/SB 1194 Community Affairs / Boyd (Identical CS/H 777)	Local Tax Referenda Requirements; Requiring referenda elections related to tourist development taxes, tourist impact taxes, and children's services and independent special district property taxes to be held on the day of a general election; requiring referenda elections related to increases in county and municipal ad valorem tax millages to be held on the day of a general election; requiring referenda elections related to local option fuel taxes to be held on the day of a general election, etc. CA 01/18/2022 Fav/CS FT 01/27/2022 Favorable AP	Favorable Yeas 8 Nays 0
2	SB 356 Jones (Similar H 201)	Sales Tax Holiday for ENERGY STAR and WaterSense Products; Providing a sales tax exemption for certain ENERGY STAR and WaterSense products during a specified timeframe; defining terms; authorizing the Department of Revenue to adopt emergency rules, etc. CM 11/30/2021 Favorable FT 01/27/2022 Fav/CS AP	Fav/CS Yeas 8 Nays 0
3	CS/SB 1150 Community Affairs / Rodriguez (Compare H 495)	Taxation of Affordable Housing; Authorizing counties and municipalities to adopt ordinances to grant partial ad valorem tax exemptions to property owners whose properties are used to provide affordable housing; specifying requirements for eligibility for such exemptions; specifying duties of boards of county commissioners and municipal governing authorities adopting ordinances granting such exemptions; requiring property owners improperly granted such exemptions to pay owed taxes, penalties, and interest, etc. CA 01/18/2022 Fav/CS FT 01/27/2022 Favorable AP	Favorable Yeas 8 Nays 0

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.)

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

BILL: CS/SB 1194

INTRODUCER: Community Affairs Committee and Senator Boyd

SUBJECT: Local Tax Referenda Requirements

DATE: January 26, 2022

REVISED: _____

	ANALYST	STAFF DIRECTOR	REFERENCE	ACTION
1.	<u>Hunter</u>	<u>Ryon</u>	<u>CA</u>	<u>Fav/CS</u>
2.	<u>Covin</u>	<u>Babin</u>	<u>FT</u>	<u>Favorable</u>
3.	_____	_____	<u>AP</u>	_____

Please see Section IX. for Additional Information:

COMMITTEE SUBSTITUTE - Substantial Changes

I. Summary:

CS/SB 1194 requires referenda authorizing certain optional local taxes to be held at a general election. The affected taxes are the:

- Tourist Development Tax.
- Tourist Impact Tax.
- Property Tax levied by a children’s services independent special district.
- Property Taxes levied temporarily for county or municipal purposes.
- Ninth Cent Fuel Tax.
- Local Option Fuel Taxes.
- Optional Property Tax levied by school districts.

Presently, the referenda approving the above local taxes are held at elections called by the applicable local governing body. Such elections may be special elections or may be held in conjunction with other local elections, primary elections, or general elections.

The bill does not affect state or local revenue.

The bill takes effect July 1, 2022.

II. Present Situation:

Local Option Taxes

Counties and municipalities have authority to levy a variety of optional taxes conditioned upon approval of a majority of electors voting in a referendum. Presently, the referenda approving the local taxes contemplated by the bill are held at elections called by the applicable local governing body. Such elections may be special elections or may be held in conjunction with other local elections, primary elections, or general elections.¹ The taxes addressed in the bill are described below.

Tourist Development Tax

The Local Option Tourist Development Act² authorizes counties to levy five separate taxes on transient rental³ transactions (“tourist development taxes” or “TDTs”). Depending on a county’s eligibility to levy such taxes, the maximum tax rate varies from a minimum of 3 percent to a maximum of 6 percent:

- The original TDT may be levied at the rate of 1 or 2 percent.^{4,5}
- An additional 1 percent tax may be levied by counties that have previously levied a TDT at the 1 or 2 percent rate for at least three years.⁶
- A high tourism impact tax may be levied at an additional 1 percent.⁷
- A professional sports franchise facility tax may be levied up to an additional 1 percent.⁸
- An additional professional sports franchise facility tax no greater than 1 percent may be imposed by a county that has already levied the professional sports franchise facility tax.⁹

Prior to the authorization of the original 1 or 2 percent TDT, the levy must be approved by a countywide referendum,¹⁰ and additional TDT levies must be authorized by a vote of the county’s governing authority or by voter approval of a countywide referendum.¹¹

¹ FLA. CONST. art. IV, s. 5(a). Sections 100.151, 100.342, and 100.351, F.S.

² Section 125.0104, F.S.

³ Section 125.0104(3)(a)1., F.S. considers “transient rental” to be the rental or lease of any accommodation for a term of 6 months or less.

⁴ Section 125.0104(3)(c), F.S. Sixty-two counties levy the original tourist development tax, all at a rate of 2 percent. Office of Economic & Demographic Research (EDR), Local Option Tourist / Food & Beverage Tax Rates, *available at* <http://edr.state.fl.us/Content/local-government/data/county-municipal/> (last visited Jan. 21, 2022).

⁵ During Fiscal Year 2021-22, the 62 counties currently levying this tax will realize an estimated \$445 million in revenue. Office of Economic & Demographic Research (EDR), 2021 Local Financial Information Handbook at 239, *available at* <http://edr.state.fl.us/Content/local-government/reports/lghih21.pdf> (last visited Jan. 21, 2022).

⁶ Section 125.0104(3)(d), F.S. Fifty-six of the eligible 59 counties levy this tax, with an estimated 2021-22 state fiscal year collection of \$185 million. *Id at 259.*

⁷ Section 125.0104(3)(m), F.S. Eight of the nine eligible counties levy this tax, with an estimated 2021-22 state fiscal year collection of \$102 million. *Id at 265.*

⁸ Section 125.0104(3)(l), F.S. Revenue can be used to pay debt service on bonds for the construction or renovation of professional sports franchise facilities, spring training facilities or professional sports franchises, and convention centers and to promote and advertise tourism. Forty-five of the 67 eligible counties levy this additional tax, with an estimated 2021-22 state fiscal year collection of \$205 million. *Id at 263.*

⁹ Section 125.0104(3)(n) F.S. Thirty-one of the eligible 65 counties levy the additional professional sports franchise facility tax, with an estimated 2021-22 state fiscal year collection of \$150 million. *Id at 269.*

¹⁰ Section 125.0104(6), F.S.

¹¹ Section 125.0104(3)(d), F.S.

Tourist Impact Tax; Areas of Critical State Concern

Counties containing a designated area of critical state concern¹² are authorized to create land authorities by ordinance¹³ to “equitably deal with the challenges of implementing comprehensive land use plans developed pursuant to the area of critical state concern program, which challenges are often complicated by the environmental sensitivity of such areas.”¹⁴

Any county creating a land authority may levy by ordinance, in the area or areas within said county designated as an area of critical state concern, a tourist impact tax.¹⁵ However, if the area or areas of critical state concern are greater than 50 percent of the land area of the county, the tax may be levied throughout the entire county.¹⁶ The tax is not effective until land development regulations and a local comprehensive plan that meet the requirements of ch. 380, F.S., have become effective and the tax is approved by referendum.¹⁷ The referendum must have approval of a majority vote of qualified electors held by the governing board of the county in conjunction with a general or special election.¹⁸

The county is authorized to levy a 1 percent tax of each dollar on transient rental facilities within the applicable area.¹⁹ The funds are used to buy property in the area of critical state concern and to offset the loss of ad valorem (property) taxes due to those land acquisitions.²⁰ Designated areas of critical state concern include the Big Cypress Area (mainly in Collier County), the Green Swamp Area in Central Florida, the Florida Keys Area in South Florida, and the Apalachicola Bay Area in Franklin County.²¹

Property Tax; Children’s Services Independent Special District

In 1986, the Legislature authorized Florida counties to create children’s services councils as countywide special districts to fund children’s services throughout the county.²² The county governing body must obtain approval, by a majority vote of those electors voting on the question, to levy ad valorem taxes to fund children’s services. The levy may not exceed .5

¹² The Areas of Critical State Concern Program, which was created by the Florida Environmental Land and Water Management Act of 1972, is intended to “protect resources and public facilities of major statewide significance, within designated geographic areas, from uncontrolled development that would cause substantial deterioration of such resources.” Florida Department of Economic Opportunity, *Areas of Critical State Concern Program*, <https://floridajobs.org/community-planning-and-development/programs/community-planning-table-of-contents/areas-of-critical-state-concern> (last visited Jan. 21, 2022).

¹³ Section 380.0663(1), F.S.

¹⁴ Section 380.0661(1), F.S.

¹⁵ Section 125.0108(1)(a), F.S.

¹⁶ *Id.*

¹⁷ *Id.*

¹⁸ Section 125.0108(5), F.S.

¹⁹ Section 125.0108(1)(d), F.S.

²⁰ Florida Department of Revenue, *Local Option Taxes, Tourist Impact Tax*, available at: https://floridarevenue.com/taxes/taxesfees/pages/local_option.aspx (last visited Jan. 7, 2022)

²¹ *Id.*

²² Chapter 86-197, Laws of Fla.; s. 125.901(1), F.S.

mills.²³ Ten counties currently have children's services councils organized as independent special districts.²⁴

Children's services councils may exercise the following powers and functions:

- Provide preventive, developmental, treatment, rehabilitative, and other services for children;
- Provide funds to other agencies that operate for the benefit of children, with the exception of the public school system;
- Collect data and conduct research to determine the needs of the children in the county;
- Coordinate with providers of children's services to prevent duplication of services;
- Lease or buy necessary real estate, equipment, and personal property; and
- Employ and provide benefits for needed personnel.²⁵

County, Municipal, and School District Voted Millage

Local governments, including counties, school districts, and municipalities, have the constitutional authority to levy ad valorem taxes. Special districts may also be given this authority by law.²⁶

Governing bodies of counties, municipalities, and other taxing authorities are responsible for determining the millage (tax) rate for the real property for which they are levying the tax.²⁷

The millage rate is the amount of property tax charged per \$1,000 of taxable property value.²⁸ County and municipal millages are set forth in four categories:

- General county and municipal nonvoted millage set by the respective governing body;
- County and municipal debt service millage;
- County and municipal voted millage set by the respective governing body as authorized by a vote of the electors; and
- County and municipal dependent special district millage.²⁹

County and municipality ad valorem millage is limited to 10 mills, except as approved by voters.³⁰ County and municipal millage may be increased for periods not exceeding 2 years, provided such levy has been approved by majority vote of the qualified electors in the county or municipality voting in an election called by the governing body for that purpose.³¹

The referendum to levy voted millage above 10 mills must specify the amount of millage sought to be levied and the purpose for which the proceeds will be expended.³²

²³ Section 125.901(3)(b), F.S.

²⁴ Florida Department of Economic Opportunity, Division of Community Development, Official List of Special Districts Online, available at <http://specialdistrictreports.floridajobs.org/webreports/sumfunctionlist.aspx> (last visited Jan. 21, 2022)

²⁵ Section 125.901(2), F.S.

²⁶ FLA. CONST. art VII, s. 9.

²⁷ Section 200.065, F.S.

²⁸ Sumter County Florida, County Millage Rate Information, available at <https://www.sumtercountyfl.gov/865/County-Millage-Rate-Information> (last visited Jan. 21, 2022)

²⁹ Section 200.001(1) and (2), F.S.

³⁰ Sections 200.071 and 200.081, F.S.

³¹ Sections 200.091 and 200.101, F.S.

³² *Id.*

General law provides specific requirements on school district millage elections, as needed to fund education in a county as allowed under s. 9, Art. VII of the State Constitution.³³ Funds from voted millages may be temporary up to two years, or temporary up to four years, and are supplemental to nonvoted millages levied by the school district. A district school board must direct the county commissioners to call an election at which the voters in the school district approve an ad valorem tax millage.³⁴ Such election may be held at any time, except that not more than one such election shall be held during any 12-month period.³⁵ A district school board may propose an election for a single millage or two millages, with one for operating expenses and another for a local capital improvement reserve fund. When two millage figures are proposed, each millage must be voted on separately.³⁶

Local Option Fuel Taxes

Counties may levy a ninth-cent fuel tax (1 cent on every net gallon of motor and diesel fuel sold within a county) if approved by extraordinary vote of its governing board or by voter referendum.³⁷

Counties also may levy other local option fuel taxes which include a tax of 1 to 6 cents on every net gallon of motor and diesel fuel sold within a county, and a tax of 1 to 5 cents on every net gallon of motor fuel (excluding diesel) sold within a county.³⁸ The latter tax on motor fuel may be levied by an ordinance adopted by a majority plus one vote of the membership of the governing body of the county or by referendum.³⁹

All impositions of the ninth-cent fuel tax or the local option fuel tax must be levied before October 1 of each year to be effective January 1 of the following year.⁴⁰ The Department of Revenue administers, collects, enforces, and distributes local option fuel taxes. The funds are used for transportation expenditures.⁴¹

General Elections

A general election is an election held on the first Tuesday after the first Monday in November in the even-numbered years, for the purpose of filling national, state, county, and district offices and for voting on constitutional amendments not otherwise provided for by law.⁴²

III. Effect of Proposed Changes:

Section 1 amends s. 125.0104, F.S., to require that a referendum relating to local tourist development taxes be held at a general election, as defined in s. 97.021, F.S.

³³ Section 1011.73, F.S.

³⁴ Section 1011.73(1)-(2), F.S.

³⁵ *Id.*

³⁶ Section 1011.73(4)(a), F.S.

³⁷ Section 336.021(1)(a), F.S.

³⁸ Section 336.025, F.S.

³⁹ Section 336.025(1)(b), F.S.

⁴⁰ Section 336.025(1)(a)-(b), F.S.

⁴¹ Florida Department of Revenue, *Local Option Taxes, Local Option Fuel Taxes*, available at https://floridarevenue.com/taxes/taxesfees/pages/local_option.aspx (last visited Jan. 21, 2022)

⁴² Section 97.021(17), F.S.

Section 2 amends s. 125.0108, F.S., to require that a referendum to levy the tourist impact tax in an area of critical state concern be held at a general election, as defined in s. 97.021, F.S.

Section 3 amends s. 125.901, F.S., to require a county to gain approval to levy ad valorem taxes for a children's services independent special district at a general election, as defined in s. 97.021, F.S.

Section 4 amends s. 200.091, F.S., relating to county voted millage increases, to require a referendum be held at a general election, as defined in s. 97.021, F.S.

Section 5 amends s. 200.101, F.S., relating to municipal voted millage increases, to require a referendum be held at a general election, as defined in s. 97.021, F.S.

Section 6 amends s. 336.021, F.S., to require a referendum to levy the ninth-cent fuel tax on motor fuel and diesel fuel be held at a general election, as defined in s. 97.021, F.S.

Section 7 amends s. 336.025, F.S., relating to local option fuel taxes to require a referendum be held at a general election, as defined in s. 97.021, F.S.

Section 8 amends s. 1011.73, F.S., relating to school district millage elections to require a referendum be held at a general election, as defined in s. 97.021, F.S.

Section 9 provides an effective date of July 1, 2022.

IV. Constitutional Issues:

A. Municipality/County Mandates Restrictions:

Article VII, section 18 of the Florida Constitution requires a two-thirds vote of the membership of each house of the Legislature to pass legislation requiring counties and municipalities to spend funds, limiting their ability to raise revenue, or reducing the percentage of a state tax shared with them. The bill does not require counties or municipalities to spend funds, limit their authority to raise revenue, or reduce the percentage of a state tax shared with them as specified in Article VII, section 18 of the Florida Constitution.

The bill requires that a referendum to adopt or amend a local government discretionary surtax must be held at a general election. While the bill limits the flexibility that counties and municipalities have for scheduling a referendum, it does not limit the *authority* they have to raise revenues. Therefore, the provisions of Article VII, section 18 of the Florida Constitution do not apply.

B. Public Records/Open Meetings Issues:

None.

C. Trust Funds Restrictions:

None.

D. State Tax or Fee Increases:

The bill does not create or raise a state tax or fee. Therefore, the requirements of Article VII, s. 19 of the Florida Constitution do not apply.

E. Other Constitutional Issues:

None identified.

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

The timing of certain tax changes may vary due to the requirement that elections be held at the general election. The bill does not affect state or local revenue.

B. Private Sector Impact:

None.

C. Government Sector Impact:

By moving certain local referenda to the general election ballot, there may be efficiency realized in the election processes of local governments. While the bill has no direct impact on local government revenue, there may be an indirect impact on revenue due to the shift in timing of revenue collected.

VI. Technical Deficiencies:

None.

VII. Related Issues:

None.

VIII. Statutes Affected:

The bill substantially amends the following sections of the Florida Statutes: 125.0104, 125.0108, 125.901, 200.091, 200.101, 336.021, 336.025, and 1011.73

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 January 18, 2022:

The committee substitute removed unnecessary conforming language relating to a referendum to approve Charter County and Regional Transportation System Sales Surtaxes to a 2019 law requiring that such referenda be held at general elections.

B. Amendments:

None.

By the Committee on Community Affairs; and Senator Boyd

578-02094-22

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1 A bill to be entitled
 2 An act relating to local tax referenda requirements;
 3 amending ss. 125.0104, 125.0108, and 125.901, F.S.;
 4 requiring referenda elections related to tourist
 5 development taxes, tourist impact taxes, and
 6 children's services and independent special district
 7 property taxes to be held on the day of a general
 8 election; amending ss. 200.091 and 200.101, F.S.;
 9 requiring referenda elections related to increases in
 10 county and municipal ad valorem tax millages to be
 11 held on the day of a general election; amending s.
 12 336.021, F.S.; requiring referenda elections related
 13 to the ninth-cent fuel tax to be held on the day of a
 14 general election; amending s. 336.025, F.S.; requiring
 15 referenda elections related to local option fuel taxes
 16 to be held on the day of a general election; amending
 17 s. 1011.73, F.S.; requiring referenda elections
 18 related to certain school district millage elections
 19 to be held on the day of a general election; providing
 20 an effective date.

21
 22 Be It Enacted by the Legislature of the State of Florida:

23
 24 Section 1. Paragraphs (a) and (b) of subsection (6) of
 25 section 125.0104, Florida Statutes, are amended to read:

26 125.0104 Tourist development tax; procedure for levying;
 27 authorized uses; referendum; enforcement.—

28 (6) REFERENDUM.—

29 (a) No ordinance enacted by any county levying the tax

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30 authorized by paragraphs (3) (b) and (c) shall take effect until
 31 the ordinance levying and imposing the tax has been approved in
 32 a referendum held at a general election, as defined in s.
 33 97.021, by a majority of the electors voting in such election in
 34 the county or by a majority of the electors voting in the
 35 subcounty special tax district affected by the tax.

36 (b) The governing board of the county levying the tax shall
 37 arrange to place a question on the ballot at a general ~~the next~~
 38 ~~regular or special~~ election, as defined in s. 97.021, to be held
 39 within the county, which question shall be in substantially the
 40 following form as follows:

41 ...FOR the Tourist Development Tax

42 ...AGAINST the Tourist Development Tax.

43 Section 2. Subsection (5) of section 125.0108, Florida
 44 Statutes, is amended to read:

45 125.0108 Areas of critical state concern; tourist impact
 46 tax.—

47 (5) The tourist impact tax authorized by this section shall
 48 take effect only upon express approval by a majority vote of
 49 those qualified electors in the area or areas of critical state
 50 concern in the county seeking to levy such tax, voting in a
 51 referendum to be held ~~by the governing board of such county~~ in
 52 conjunction with a general ~~or special~~ election, as defined in s.
 53 97.021, ~~in accordance with the provisions of law relating to~~
 54 ~~elections currently in force.~~ However, if the area or areas of
 55 critical state concern are greater than 50 percent of the land
 56 area of the county and the tax is to be imposed throughout the
 57 entire county, the tax shall take effect only upon express
 58 approval of a majority of the qualified electors of the county

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59 voting in such a referendum.

60 Section 3. Subsection (1) of section 125.901, Florida
61 Statutes, is amended to read:

62 125.901 Children's services; independent special district;
63 council; powers, duties, and functions; public records
64 exemption.-

65 (1) Each county may by ordinance create an independent
66 special district, as defined in ss. 189.012 and 200.001(8)(e),
67 to provide funding for children's services throughout the county
68 in accordance with this section. The boundaries of such district
69 shall be coterminous with the boundaries of the county. The
70 county governing body shall obtain approval at a general
71 election, as defined in s. 97.021, by a majority vote of those
72 electors voting on the question, to annually levy ad valorem
73 taxes which shall not exceed the maximum millage rate authorized
74 by this section. Any district created pursuant to the provisions
75 of this subsection shall be required to levy and fix millage
76 subject to the provisions of s. 200.065. Once such millage is
77 approved by the electorate, the district shall not be required
78 to seek approval of the electorate in future years to levy the
79 previously approved millage.

80 (a) The governing body of the district shall be a council
81 on children's services, which may also be known as a juvenile
82 welfare board or similar name as established in the ordinance by
83 the county governing body. Such council shall consist of 10
84 members, including: the superintendent of schools; a local
85 school board member; the district administrator from the
86 appropriate district of the Department of Children and Families,
87 or his or her designee who is a member of the Senior Management

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88 Service or of the Selected Exempt Service; one member of the
89 county governing body; and the judge assigned to juvenile cases
90 who shall sit as a voting member of the board, except that said
91 judge shall not vote or participate in the setting of ad valorem
92 taxes under this section. If there is more than one judge
93 assigned to juvenile cases in a county, the chief judge shall
94 designate one of said juvenile judges to serve on the board. The
95 remaining five members shall be appointed by the Governor, and
96 shall, to the extent possible, represent the demographic
97 diversity of the population of the county. After soliciting
98 recommendations from the public, the county governing body shall
99 submit to the Governor the names of at least three persons for
100 each vacancy occurring among the five members appointed by the
101 Governor, and the Governor shall appoint members to the council
102 from the candidates nominated by the county governing body. The
103 Governor shall make a selection within a 45-day period or
104 request a new list of candidates. All members appointed by the
105 Governor shall have been residents of the county for the
106 previous 24-month period. Such members shall be appointed for 4-
107 year terms, except that the length of the terms of the initial
108 appointees shall be adjusted to stagger the terms. The Governor
109 may remove a member for cause or upon the written petition of
110 the county governing body. If any of the members of the council
111 required to be appointed by the Governor under the provisions of
112 this subsection shall resign, die, or be removed from office,
113 the vacancy thereby created shall, as soon as practicable, be
114 filled by appointment by the Governor, using the same method as
115 the original appointment, and such appointment to fill a vacancy
116 shall be for the unexpired term of the person who resigns, dies,

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117 or is removed from office.

118 (b) However, any county as defined in s. 125.011(1) may

119 instead have a governing body consisting of 33 members,

120 including: the superintendent of schools, or his or her

121 designee; two representatives of public postsecondary education

122 institutions located in the county; the county manager or the

123 equivalent county officer; the district administrator from the

124 appropriate district of the Department of Children and Families,

125 or the administrator's designee who is a member of the Senior

126 Management Service or the Selected Exempt Service; the director

127 of the county health department or the director's designee; the

128 state attorney for the county or the state attorney's designee;

129 the chief judge assigned to juvenile cases, or another juvenile

130 judge who is the chief judge's designee and who shall sit as a

131 voting member of the board, except that the judge may not vote

132 or participate in setting ad valorem taxes under this section;

133 an individual who is selected by the board of the local United

134 Way or its equivalent; a member of a locally recognized faith-

135 based coalition, selected by that coalition; a member of the

136 local chamber of commerce, selected by that chamber or, if more

137 than one chamber exists within the county, a person selected by

138 a coalition of the local chambers; a member of the early

139 learning coalition, selected by that coalition; a representative

140 of a labor organization or union active in the county; a member

141 of a local alliance or coalition engaged in cross-system

142 planning for health and social service delivery in the county,

143 selected by that alliance or coalition; a member of the local

144 Parent-Teachers Association/Parent-Teacher-Student Association,

145 selected by that association; a youth representative selected by

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146 the local school system's student government; a local school

147 board member appointed by the chair of the school board; the

148 mayor of the county or the mayor's designee; one member of the

149 county governing body, appointed by the chair of that body; a

150 member of the state Legislature who represents residents of the

151 county, selected by the chair of the local legislative

152 delegation; an elected official representing the residents of a

153 municipality in the county, selected by the county municipal

154 league; and 4 members-at-large, appointed to the council by the

155 majority of sitting council members. The remaining 7 members

156 shall be appointed by the Governor in accordance with procedures

157 set forth in paragraph (a), except that the Governor may remove

158 a member for cause or upon the written petition of the council.

159 Appointments by the Governor must, to the extent reasonably

160 possible, represent the geographic and demographic diversity of

161 the population of the county. Members who are appointed to the

162 council by reason of their position are not subject to the

163 length of terms and limits on consecutive terms as provided in

164 this section. The remaining appointed members of the governing

165 body shall be appointed to serve 2-year terms, except that those

166 members appointed by the Governor shall be appointed to serve 4-

167 year terms, and the youth representative and the legislative

168 delegate shall be appointed to serve 1-year terms. A member may

169 be reappointed; however, a member may not serve for more than

170 three consecutive terms. A member is eligible to be appointed

171 again after a 2-year hiatus from the council.

172 (c) This subsection does not prohibit a county from

173 exercising such power as is provided by general or special law

174 to provide children's services or to create a special district

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175 to provide such services.

176 Section 4. Section 200.091, Florida Statutes, is amended to
177 read:

178 200.091 Referendum to increase millage.—The millage
179 authorized to be levied in s. 200.071 for county purposes,
180 including dependent districts therein, may be increased for
181 periods not exceeding 2 years, provided such levy has been
182 approved by majority vote of the qualified electors in the
183 county or district voting in a general ~~an~~ election, as defined
184 in s. 97.021, called for such purpose. Such an election may be
185 called by the governing body of any such county or district on
186 its own motion and shall be called upon submission of a petition
187 specifying the amount of millage sought to be levied and the
188 purpose for which the proceeds will be expended and containing
189 the signatures of at least 10 percent of the persons qualified
190 to vote in such election, signed within 60 days prior to the
191 date the petition is filed.

192 Section 5. Section 200.101, Florida Statutes, is amended to
193 read:

194 200.101 Referendum for millage in excess of limits.—The
195 qualified electors of a municipality may, by majority vote at a
196 general election, as defined in s. 97.021, ~~of those voting~~
197 ~~approve an~~ increase ~~of~~ millage above those limits imposed by s.
198 200.081 in a referendum called for such purpose by the governing
199 body of the municipality, but the period of such increase may
200 not exceed 2 years. Such referendum also may be initiated by
201 submission of a petition to the governing body of the
202 municipality containing the signatures of 10 percent of those
203 persons eligible to vote in such referendum, which signatures

Page 7 of 11

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578-02094-22

20221194c1

204 were affixed to the petition within 60 days prior to its
205 submission.

206 Section 6. Paragraph (a) of subsection (4) of section
207 336.021, Florida Statutes, is amended to read:

208 336.021 County transportation system; levy of ninth-cent
209 fuel tax on motor fuel and diesel fuel.—

210 (4) (a) 1. A certified copy of the ordinance proposing to
211 levy the tax pursuant to referendum shall be furnished by the
212 county to the department within 10 days after approval of such
213 ordinance.

214 2. A referendum under this subsection shall be held only at
215 a general election, as defined in s. 97.021.

216 3. Furthermore, The county levying the tax pursuant to
217 referendum shall notify the department within 10 days after the
218 passage of the referendum of such passage and of the time period
219 during which the tax will be levied. The failure to furnish the
220 certified copy will not invalidate the passage of the ordinance.

221 Section 7. Paragraph (b) of subsection (1) and paragraph
222 (b) of subsection (3) of section 336.025, Florida Statutes, are
223 amended to read:

224 336.025 County transportation system; levy of local option
225 fuel tax on motor fuel and diesel fuel.—

226 (1)

227 (b) In addition to other taxes allowed by law, there may be
228 levied as provided in s. 206.41(1)(e) a 1-cent, 2-cent, 3-cent,
229 4-cent, or 5-cent local option fuel tax upon every gallon of
230 motor fuel sold in a county and taxed under the provisions of
231 part I of chapter 206. The tax shall be levied by an ordinance
232 adopted by a majority plus one vote of the membership of the

Page 8 of 11

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578-02094-22

20221194c1

233 governing body of the county or by referendum. A referendum
 234 under this subsection shall be held only at a general election,
 235 as defined in s. 97.021.

236 1. All impositions and rate changes of the tax shall be
 237 levied before October 1, to be effective January 1 of the
 238 following year. However, levies of the tax which were in effect
 239 on July 1, 2002, and which expire on August 31 of any year may
 240 be reimposed at the current authorized rate provided the tax is
 241 levied before July 1 and is effective September 1 of the year of
 242 expiration.

243 2. The county may, prior to levy of the tax, establish by
 244 interlocal agreement with one or more municipalities located
 245 therein, representing a majority of the population of the
 246 incorporated area within the county, a distribution formula for
 247 dividing the entire proceeds of the tax among county government
 248 and all eligible municipalities within the county. If no
 249 interlocal agreement is adopted before the effective date of the
 250 tax, tax revenues shall be distributed pursuant to the
 251 provisions of subsection (4). If no interlocal agreement exists,
 252 a new interlocal agreement may be established prior to June 1 of
 253 any year pursuant to this subparagraph. However, any interlocal
 254 agreement agreed to under this subparagraph after the initial
 255 levy of the tax or change in the tax rate authorized in this
 256 section shall under no circumstances materially or adversely
 257 affect the rights of holders of outstanding bonds which are
 258 backed by taxes authorized by this paragraph, and the amounts
 259 distributed to the county government and each municipality shall
 260 not be reduced below the amount necessary for the payment of
 261 principal and interest and reserves for principal and interest

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578-02094-22

20221194c1

262 as required under the covenants of any bond resolution
 263 outstanding on the date of establishment of the new interlocal
 264 agreement.

265 3. County and municipal governments shall use moneys
 266 received pursuant to this paragraph for transportation
 267 expenditures needed to meet the requirements of the capital
 268 improvements element of an adopted comprehensive plan or for
 269 expenditures needed to meet immediate local transportation
 270 problems and for other transportation-related expenditures that
 271 are critical for building comprehensive roadway networks by
 272 local governments. For purposes of this paragraph, expenditures
 273 for the construction of new roads, the reconstruction or
 274 resurfacing of existing paved roads, or the paving of existing
 275 graded roads shall be deemed to increase capacity and such
 276 projects shall be included in the capital improvements element
 277 of an adopted comprehensive plan. Expenditures for purposes of
 278 this paragraph shall not include routine maintenance of roads.

279 (3) The tax authorized pursuant to paragraph (1)(a) shall
 280 be levied using either of the following procedures:

281 (b) If no interlocal agreement or resolution is adopted
 282 pursuant to subparagraph (a)1. or subparagraph (a)2.,
 283 municipalities representing more than 50 percent of the county
 284 population may, prior to June 20, adopt uniform resolutions
 285 approving the local option tax, establishing the duration of the
 286 levy and the rate authorized in paragraph (1)(a), and setting
 287 the date for a countywide referendum on whether to levy the tax.
 288 A referendum under this subsection shall be held only at a
 289 general election, as defined in s. 97.021 ~~shall be held in~~
 290 ~~accordance with the provisions of such resolution and applicable~~

Page 10 of 11

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578-02094-22

20221194c1

291 ~~state law, provided that the county shall bear the costs~~
292 ~~thereof.~~ The tax shall be levied and collected countywide on
293 January 1 following 30 days after voter approval.

294 Section 8. Subsection (3) of section 1011.73, Florida
295 Statutes, is amended to read:

296 1011.73 District millage elections.—

297 (3) HOLDING ELECTIONS.—All school district millage
298 elections shall be held and conducted in the manner prescribed
299 by law for holding general elections, except as provided in this
300 chapter. A referendum under this part shall be held only at a
301 general election, as defined in s. 97.021.

302 Section 9. This act shall take effect July 1, 2022.



THE FLORIDA SENATE

Tallahassee, Florida 32399-1100

COMMITTEES:

Banking and Insurance, *Chair*
Agriculture
Appropriations Subcommittee on Agriculture,
Environment, and General Government
Appropriations Subcommittee on Transportation,
Tourism, and Economic Development
Judiciary
Rules

JOINT COMMITTEE:

Joint Legislative Auditing Committee

SENATOR JIM BOYD

21st District

January 19, 2022

Senator Ana Maria Rodriguez
404 South Monroe Street
215 Knott Building
Tallahassee, FL 32399

Dear Madam Chair Rodriguez:

I respectfully request CS/SB 1194: Local Tax Referenda Requirements, be scheduled for a hearing in the Committee on Finance and Tax at your earliest convenience.

If I may be of assistance to you on this or any other matter, please do not hesitate to contact me.

Thank you for your consideration of this matter.

Best regards,

A handwritten signature in blue ink that reads "Jim Boyd".

Jim Boyd

cc: Robin Babin
Stephanie Bell-Parke

REPLY TO:

- 717 Manatee Avenue West, Bradenton, Florida 34205 (941) 742-6445
- 312 Senate Building, 404 South Monroe Street, Tallahassee, Florida 32399-1100 (850) 487-5021

Senate's Website: www.flsenate.gov

WILTON SIMPSON
President of the Senate

AARON BEAN
President Pro Tempore

The Florida Senate

APPEARANCE RECORD

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1/27/22

Meeting Date

Finance & Tax

Committee

1194

Bill Number or Topic

Amendment Barcode (if applicable)

Name Philip Suderman

Phone _____

Address _____

Email _____

Street

City

State

Zip

Speaking: For Against Information **OR** Waive Speaking: In Support Against

PLEASE CHECK ONE OF THE FOLLOWING:

I am appearing without compensation or sponsorship.

I am a registered lobbyist, representing:

Americans for Prosperity

I am not a lobbyist, but received something of value for my appearance (travel, meals, lodging, etc.), sponsored by:

While it is a tradition to encourage public testimony, time may not permit all persons wishing to speak to be heard at this hearing. Those who do speak may be asked to limit their remarks so that as many persons as possible can be heard. If you have questions about registering to lobby please see Fla. Stat. §11.045 and Joint Rule 1. [2020-2022 Joint Rules.pdf](#) [flsenate.gov](#)

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1-27-22

The Florida Senate APPEARANCE RECORD

1194

Meeting Date

F&T

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Bill Number or Topic

Committee

Amendment Barcode (if applicable)

Name

Chris Doolin

Phone

850-508-5492

Address

1018 Thomasville Rd 102B

Email

cdoolin@doolinandassoc.com

Street

Talla, FL

32303

City

State

Zip

Speaking: For Against Information **OR** Waive Speaking: In Support Against

PLEASE CHECK ONE OF THE FOLLOWING:

I am appearing without compensation or sponsorship.

I am a registered lobbyist, representing:

I am not a lobbyist, but received something of value for my appearance (travel, meals, lodging, etc.), sponsored by:

SMALL COUNTY COALITION / SMALL SCHOOL DISTRICT CONSORTIUM

While it is a tradition to encourage public testimony, time may not permit all persons wishing to speak to be heard at this hearing. Those who do speak may be asked to limit their remarks so that as many persons as possible can be heard. If you have questions about registering to lobby please see Fla. Stat. §11.045 and Joint Rule 1. [2020-2022 Joint Rules.pdf \(flsenate.gov\)](#)

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

S-001 (08/10/2021)

The Florida Senate
BILL ANALYSIS AND FISCAL IMPACT STATEMENT

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

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

BILL: CS/SB 356

INTRODUCER: Finance and Tax Committee and Senator Jones

SUBJECT: Sales Tax Holiday for ENERGY STAR and WaterSense Products

DATE: January 27, 2022

REVISED: _____

	ANALYST	STAFF DIRECTOR	REFERENCE	ACTION
1.	<u>Renner</u>	<u>McKay</u>	<u>CM</u>	Favorable
2.	<u>Sachmorov</u>	<u>Babin</u>	<u>FT</u>	Fav/CS
3.	_____	_____	<u>AP</u>	_____

Please see Section IX. for Additional Information:

COMMITTEE SUBSTITUTE - Substantial Changes

I. Summary:

CS/SB 356 establishes a three-day sales tax holiday period, from April 22, 2023, to April 24, 2023, on the retail sale of a new ENERGY STAR or WaterSense product.

The Revenue Estimating Conference (REC) has not analyzed this version of the bill. Staff estimates that the bill will reduce General Revenue Fund receipts by approximately \$4.4 million and local government revenues by \$1.3 million.

The bill takes effect upon becoming law.

II. Present Situation:

Florida Sales Tax

Florida levies a 6 percent sales and use tax on the sale or rental of most tangible personal property,¹ admissions,² transient rentals,³ and a limited number of services. Chapter 212, F.S., contains provisions authorizing the levy and collection of Florida's sales and use tax, as well as the exemptions and credits applicable to certain sales. Sales tax is added to the sales price of the taxable good or service and collected from the purchaser at the time of sale.⁴

¹ Section 212.05(1)(a)1.a., F.S.

² Section 212.04(1)(b), F.S.

³ Section 212.03(1)(a), F.S.

⁴ Section 212.07(2), F.S.

Counties are authorized to impose local discretionary sales surtaxes in addition to the state sales tax.⁵ A surtax applies to “all transactions occurring in the county which transactions are subject to the state tax imposed on sales, use, services, rentals, admissions, and other transactions by [ch. 212, F.S.], and communications services as defined in ch. 202.”⁶ The discretionary sales surtax is based on the tax rate imposed by the county where the taxable goods or services are sold or delivered. Discretionary sales surtax may be levied in a range of 0.5 to 2.5 percent.⁷

ENERGY STAR and WaterSense

In 1992, the United States Environmental Protection Agency (EPA) established the ENERGY STAR program under the authority of section 103(g) of the Clean Air Act to promote energy efficiency.⁸ The program provides unbiased information on the energy consumption of products to consumers and businesses.⁹ The EPA ensures that each product that earns the ENERGY STAR label is independently certified to deliver energy efficiency. In Florida, approximately 530 businesses and organizations participate in the program.¹⁰

WaterSense is a voluntary partnership program sponsored by the EPA with a mission to encourage water efficiency through the use of a label for water-efficient products. WaterSense maintains partnerships with manufacturers, retailers and distributors, homebuilders, and utilities throughout the United States.¹¹

Emergency Rulemaking

State agencies with rulemaking authority in a specific area generally may adopt emergency rules in that area if there is an immediate danger to the public health, safety, or welfare.¹² Emergency rules typically are effective only for 90 days and may not be renewed except in certain circumstances.¹³

III. Effect of Proposed Changes:

The bill establishes a three-day sales tax holiday period, from April 22, 2023, to April 24, 2023, on the retail sale of a new ENERGY STAR or WaterSense product.

⁵ Section 212.055, F.S.

⁶ Section 212.054(2)(a), F.S.

⁷ Office of Economic and Demographic Research, *Florida Tax Handbook*, 227-228 (2021), available at <http://edr.state.fl.us/Content/revenues/reports/tax-handbook/taxhandbook2021.pdf> (last visited Dec. 06, 2021).

⁸ ENERGY STAR, *EPA's Role*, available at https://www.energystar.gov/about/origins_mission/epas_role_energy_star (last visited Dec. 01, 2021).

⁹ ENERGY STAR, *What is ENERGY STAR*, available at <https://www.energystar.gov/about> (last visited Dec. 01, 2021).

¹⁰ ENERGY STAR, *Florida Fact Sheet* (April 2021), available at https://www.energystar.gov/sites/default/files/asset/document/2020_State_Fact_Sheet_FL_508.pdf (last visited Dec. 01, 2021).

¹¹ United States Environmental Protection Agency, *About WaterSense*, available at <https://www.epa.gov/watersense/about-watersense> (last visited Dec. 01, 2021).

¹² Section 120.54(4), F.S.

¹³ Section 120.54(4)(c), F.S. Emergency rules typically may be renewed only if the agency has initiated rulemaking to adopt permanent rules on the same subject and either a challenge to those proposed rules is pending or the proposed rule is still pending legislative ratification.

The bill defines an “ENERGY STAR” product as a room air conditioner, air purifier, ceiling fan, clothes washer or dryer, dehumidifier, dishwasher, freezer, refrigerator, water heater, swimming pool pump, or a package of light bulbs. Additionally, each product must be affixed with an ENERGY STAR label.

The bill defines a “WaterSense” product as a bathroom sink faucet, faucet accessory, high-efficiency toilet or urinal, showerhead, or weather- or sensor-based irrigation controller. Each product must be affixed with a WaterSense label.

The bill provides that only ENERGY STAR products designated by the EPA and the United States Department of Energy as meeting or exceeding each agency’s requirements under the ENERGY STAR program or WaterSense products recognized as water efficient by the WaterSense program by April 1, 2023, qualify for the sales tax holiday.

The Department of Revenue may adopt emergency rules pursuant to s. 120.54(4), F.S.

The bill takes effect upon becoming law.

IV. Constitutional Issues:

A. Municipality/County Mandates Restrictions:

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

Subsection (b) of Art. VII, s. 18 of the Florida Constitution provides that except upon approval of each house of the Legislature by two-thirds vote of the membership, the legislature may not enact, amend, or repeal any general law if the anticipated effect of doing so would be to reduce the authority that municipalities or counties have to raise revenue in the aggregate, as such authority existed on February 1, 1989. However, the mandates requirements do not apply to laws having an insignificant impact,^{14, 15} which is \$2.3 million or less for Fiscal Year 2022-2023.¹⁶

The Revenue Estimating Conference has not analyzed this version of the bill. Postponing the exemption period by one year may not significantly change the REC’s analysis for the originally filed bill, which determined that the bill will reduce the authority that counties have to raise revenue from the local option sales tax by \$700,000 in Fiscal Year 2021-

¹⁴ FLA. CONST. art. VII, s. 18(d).

¹⁵ An insignificant fiscal impact is the amount not greater than the average statewide population for the applicable fiscal year multiplied by \$0.10. See Florida Senate Committee on Community Affairs, *Interim Report 2012-115: Insignificant Impact*, (September 2011), available at <http://www.flsenate.gov/PublishedContent/Session/2012/InterimReports/2012-115ca.pdf> (last visited Dec. 01, 2021).

¹⁶ Based on the Demographic Estimating Conference’s estimated population adopted on March 3, 2021. The conference packet is available at <http://edr.state.fl.us/Content/conferences/population/archives/210303demographic.pdf> (last visited Jan. 27, 2022).

2022. Therefore, it appears that the mandates provision does not apply because the impact is insignificant.

B. Public Records/Open Meetings Issues:

None.

C. Trust Funds Restrictions:

None.

D. State Tax or Fee Increases:

Section 19 of Article VII, Florida Constitution requires increased taxes or fees to be passed in a separate bill and by two-thirds vote of the membership of each house of the Legislature. This bill does not increase any taxes or fees; therefore, the increased tax or fee requirements do not apply.

E. Other Constitutional Issues:

None identified.

V. Fiscal Impact Statement:

A. Tax/Fee Issues:

The Revenue Estimating Conference has not analyzed this version of the bill. Staff estimates that postponing the exemption period by one year will not significantly change the REC's analysis of the originally filed bill, which reduced the General Revenue Fund receipts by \$4.4 million and local government revenues by \$1.3 million.

B. Private Sector Impact:

Persons purchasing certain ENERGY STAR or WaterSense products during the sales tax holiday will realize savings.

C. Government Sector Impact:

None.

VI. Technical Deficiencies:

None.

VII. Related Issues:

The bill provides that only ENERGY STAR products meeting or exceeding the requirements under the ENERGY STAR program by April 1, 2023, or WaterSense products recognized as water efficient by the WaterSense program by April 1, 2023, qualify for the sales tax holiday.

Dealers may not be aware of the date an item is made eligible under the program; however, the bill says that to qualify the items have to have been recognized by April 1, 2023. Therefore, dealers may find it difficult to know if any of their products are ineligible because they were recognized after April 1, 2023.

VIII. Statutes Affected:

The bill creates an undesignated section of chapter law.

IX. Additional Information:

A. Committee Substitute – Statement of Changes:

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

CS by Finance and Tax on January 27, 2022:

The CS:

- Changes the dates of the holiday from April 22, 2022, through April 24, 2022, to the same days in April of 2023.

B. Amendments:

None.



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LEGISLATIVE ACTION

Senate	.	House
Comm: RCS	.	
01/27/2022	.	
	.	
	.	
	.	

The Committee on Finance and Tax (Jones) recommended the following:

Senate Amendment

Delete lines 15 - 31
and insert:
2023, through 11:59 p.m. on April 24, 2023, on the retail sale
of a new ENERGY STAR or WaterSense product.

(2) As used in this section, the term:

(a) "ENERGY STAR product" means a room air conditioner, air
purifier, ceiling fan, clothes washer, clothes dryer,
dehumidifier, dishwasher, freezer, refrigerator, water heater,



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11 swimming pool pump, or package of light bulbs designated by the
12 United States Environmental Protection Agency and the United
13 States Department of Energy by April 1, 2023, as meeting or
14 exceeding each agency's requirements under the ENERGY STAR
15 program. Each product must be affixed with an ENERGY STAR label.

16 (b) "WaterSense product" means a bathroom sink faucet,
17 faucet accessory, high-efficiency toilet or urinal, showerhead,
18 or weather- or sensor-based irrigation controller that is
19 recognized as water efficient by the WaterSense program
20 sponsored by the United States Environmental Protection Agency
21 by April 1, 2023. Each product must be affixed with a WaterSense

By Senator Jones

35-00548-22

2022356__

A bill to be entitled

An act relating to a sales tax holiday for ENERGY STAR and WaterSense products; providing a sales tax exemption for certain ENERGY STAR and WaterSense products during a specified timeframe; defining terms; authorizing the Department of Revenue to adopt emergency rules; providing an effective date.

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

Section 1. ENERGY STAR and WaterSense products; sales tax holiday.-

(1) The tax levied under chapter 212, Florida Statutes, may not be collected during the period from 12:01 a.m. on April 22, 2022, through 11:59 p.m. on April 24, 2022, on the retail sale of a new ENERGY STAR or WaterSense product.

(2) As used in this section, the term:

(a) "ENERGY STAR product" means a room air conditioner, air purifier, ceiling fan, clothes washer, clothes dryer, dehumidifier, dishwasher, freezer, refrigerator, water heater, swimming pool pump, or package of light bulbs designated by the United States Environmental Protection Agency and the United States Department of Energy by April 1, 2022, as meeting or exceeding each agency's requirements under the ENERGY STAR program. Each product must be affixed with an ENERGY STAR label.

(b) "WaterSense product" means a bathroom sink faucet, faucet accessory, high-efficiency toilet or urinal, showerhead, or weather- or sensor-based irrigation controller that is recognized as water efficient by the WaterSense program

Page 1 of 2

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35-00548-22

2022356__

sponsored by the United States Environmental Protection Agency by April 1, 2022. Each product must be affixed with a WaterSense label.

(3) The Department of Revenue is authorized, and all conditions are deemed met, to adopt emergency rules pursuant to s. 120.54(4), Florida Statutes, to administer this section.

Section 2. This act shall take effect upon becoming a law.

Page 2 of 2

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The Florida Senate

Committee Agenda Request

Senator Shevrin D. "Shev" Jones
214 Senate Building
404 South Monroe Street
Tallahassee, FL 32399-1100

To: Chair Ana Maria Rodriguez
Committee on Finance and Tax

Subject: Committee Agenda Request

Date: January 13, 2022

I respectfully request **SB 356: Sales Tax Holiday for ENERGY STAR and WaterSense Products**, be placed on the:

- Committee agenda at your earliest possible convenience.
- Next committee agenda.

A handwritten signature in blue ink, appearing to be "Shev Jones".

Senator Shevrin Jones
Florida Senate, District 35

356

The Florida Senate

APPEARANCE RECORD

Deliver both copies of this form to Senate professional staff conducting the meeting

1/27/22

Meeting Date

SB 356

Bill Number or Topic

Finance & Tax

Committee

Amendment Barcode (if applicable)

Name JEFF SCALA

Phone 727 637 4081

Address 100 S Monroe St

Email jscalag@gmail.com

Street

Tallahassee

FL

32301

City

State

Zip

Speaking: For Against Information OR Waive Speaking: In Support Against

PLEASE CHECK ONE OF THE FOLLOWING:

I am appearing without compensation or sponsorship.

I am a registered lobbyist, representing:

I am not a lobbyist, but received something of value for my appearance (travel, meals, lodging, etc.), sponsored by:

Florida Association of Counties

While it is a tradition to encourage public testimony, time may not permit all persons wishing to speak to be heard at this hearing. Those who do speak may be asked to limit their remarks so that as many persons as possible can be heard. If you have questions about registering to lobby please see Fla. Stat. §11.045 and Joint Rule 1. [2020-2022JointRules.pdf \(flsenate.gov\)](#)

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S-001 (08/10/2021)

1/27/2022

Meeting Date

Finance & Tax

Committee

The Florida Senate

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356

Bill Number or Topic

Amendment Barcode (if applicable)

Name Lorena Holley

Phone 850.222.4082

Address 227 S. Adams Street

Email lorena@frf.org

Street

Tallahassee

FL

32301

City

State

Zip

Speaking: For Against Information **OR** Waive Speaking: In Support Against

PLEASE CHECK ONE OF THE FOLLOWING:

I am appearing without compensation or sponsorship.

I am a registered lobbyist, representing:

Florida Retail Federation

I am not a lobbyist, but received something of value for my appearance (travel, meals, lodging, etc.), sponsored by:

While it is a tradition to encourage public testimony, time may not permit all persons wishing to speak to be heard at this hearing. Those who do speak may be asked to limit their remarks so that as many persons as possible can be heard. If you have questions about registering to lobby please see Fla. Stat. §11.045 and Joint Rule 1. [2020-2022JointRules.pdf](#) ([flsenate.gov](#))

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S-001 (08/10/2021)

The Florida Senate
BILL ANALYSIS AND FISCAL IMPACT STATEMENT

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

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

BILL: CS/SB 1150

INTRODUCER: Community Affairs Committee and Senator Rodriguez

SUBJECT: Taxation of Affordable Housing

DATE: January 26, 2022

REVISED: _____

	ANALYST	STAFF DIRECTOR	REFERENCE	ACTION
1.	<u>Hackett</u>	<u>Ryon</u>	<u>CA</u>	Fav/CS
2.	<u>Gross</u>	<u>Babin</u>	<u>FT</u>	Favorable
3.	_____	_____	<u>AP</u>	_____

Please see Section IX. for Additional Information:

COMMITTEE SUBSTITUTE - Substantial Changes

I. Summary:

CS/SB 1150 authorizes a county or municipality to adopt an ordinance to grant an ad valorem tax exemption for property used to provide affordable housing. The property must be in a multifamily project that contains 50 or more residential units, and at least 10 percent must be used to provide affordable housing.

The bill limits the exemption to 75 percent of the assessed value of the units used to provide affordable housing. Units may be entirely exempt if 100 percent of the multifamily project's residential units are used to provide affordable housing.

The bill details certain requirements for the ordinance authorizing the exemption as well as administration of the exemption.

The provisions of the bill first apply to the 2023 tax roll.

The Revenue Estimating Conference analyzed the original version of the bill and estimated an indeterminate reduction to local property tax revenue. Staff does not expect the committee substitute to affect this result substantially.

The bill takes effect July 1, 2022.

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.¹ The property appraiser annually determines the “just value”² of property within the taxing jurisdiction and then applies relevant exclusions, assessment limitations, and exemptions to determine the property’s “taxable value.”³ 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,⁴ and it limits the Legislature’s authority to provide for property valuations at less than just value, unless expressly authorized.⁵

The just valuation standard generally requires the property appraiser to consider the highest and best use of property;⁶ however, the Florida Constitution authorizes certain types of property to be valued based on their current use (classified use assessments), which often results 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;⁷ land used for conservation purposes;⁸ historic properties when authorized by the county or municipality;⁹ and certain working waterfront property.¹⁰

Ad Valorem Exemption for Literary, Scientific, Religious, or Charitable Organizations

The Florida Constitution allows the Legislature to exempt from ad valorem taxation portions of property that are used predominantly for educational, literary, scientific, religious or charitable purposes.¹¹ The Legislature has implemented these exemptions and set forth criteria to determine whether property is entitled to an exemption.¹²

¹ 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.

² 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).

³ See s. 192.001(2) and (16), F.S.

⁴ FLA. CONST. art. VII, s. 1(a).

⁵ See FLA. CONST. art. VII, s. 4.

⁶ Section 193.011(2), F.S.

⁷ FLA. CONST. art. VII, s. 4(a).

⁸ FLA. CONST. art. VII, s. 4(b).

⁹ FLA. CONST. art. VII, s. 4(e).

¹⁰ FLA. CONST. art. VII, s. 4(j).

¹¹ FLA. CONST. art. VII, s. 3(a).

¹² Section 196.196, F.S.

To determine whether a property's use qualifies for an education, literary, scientific, religious, or charitable exemption, the property appraiser must consider the nature and extent of the qualifying activity compared to other activities or other uses of the property.¹³

Incidental use of property for an exempt purpose will not qualify the property for an exemption nor will the incidental use of the property for a non-exempt purpose impair an exemption.^{14, 15, 16}

Property claimed as exempt which is used for profitmaking purposes is not exempt and is subject to ad valorem taxation; however, the Legislature has allowed certain property to remain exempt even when used for profitmaking purposes when the use of the property does not require a business or occupational license and the revenue derived from the profitmaking activity is used wholly for exempt purposes.¹⁷

Exemption of Property Tax for Charitable Purposes and Affordable Housing

In 1999, the Legislature authorized a charitable use property tax exemption for property owned by a nonprofit corporation that provides affordable housing.^{18, 19} The exemption is limited to only those portions of the property that house persons or families whose income does not exceed 120 percent of the median income of the state, the metropolitan area, or the county where the person lives, whichever is greater.

In 2017, the Legislature authorized a charitable use property tax discount for property where more than 70 of the units provide affordable housing. The discount is limited to only those portions of the property that house persons or families whose income does not exceed 80 percent of the median income of the state, the metropolitan area, or the county where the person lives, whichever is greater. The tax discount amounted to 50 percent of the taxable value of eligible units and was applicable to taxes assessed after the 15th completed year of an agreement with the Florida Housing Finance Corporation.²⁰

In 2021, the Legislature increased the 50 percent discount to a full exemption.²¹

¹³ Section 196.196(1), F.S.

¹⁴ Section 196.196(2), F.S.

¹⁵ *Underhill v. Edwards*, 400 So.2d 129, 132 (Fla. 5th DCA 1981). The district court found that trustees of a private not-for-profit hospital were not entitled to an exemption on the new wing's first floor, which was used for a private purpose and not for a charitable purpose or other exempt purpose, despite the fact that the portion of the hospital used for a non-exempt purpose represented only a very small percentage of the otherwise exempt property.

¹⁶ *Central Baptist Church of Miami, Florida Incorporated v. Dade County, Florida, et. al.*, 216 So.2d 4, 6 (Fla 1968). The Supreme Court found that "limited part time rental of a portion of the church lot for commercial parking on weekday business hours is reasonably incidental to the primary use of the church property as a whole for church or religious purposes and is not a sufficiently divergent commercial use that eliminates the exemption as to the commercial parking lot portion of the property." at 6.

¹⁷ See section 196.196(4), F.S.

¹⁸ Chapter 99-378, s. 15, Laws of Fla. (creating s. 196.1978, F.S, effective July 1, 1999).

¹⁹ The not-for-profit corporation must qualify as charitable under s. 501(c)(3) of the Internal Revenue Code and other federal regulations. See 26 U.S.C. § 501(c)(3) ("charitable purposes" include relief of the poor, the distressed or the underprivileged, the advancement of religion, and lessening the burdens of government).

²⁰ Section 196.1978(2)(a), F.S. (2018) and ch. 2017-36, s. 6, Laws of Fla.

²¹ See ch. 2021-31, s. 10, Laws of Fla.

Affordable Housing

One major goal at all levels of government is to ensure that citizens have access to affordable housing. Housing is considered affordable when it costs less than 30 percent of a family's gross income. A family paying more than 30 percent of its income for housing is considered "cost burdened," while those paying more than 50 percent are considered "extremely cost burdened." Severely cost burdened households are more likely to sacrifice other necessities like healthy food and healthcare to pay for housing, and to experience unstable housing situations like evictions.

Affordable housing is defined in terms of household income. Resident eligibility for Florida's state and federally funded housing programs is typically governed by area median income (AMI) levels. These levels are published annually by the U.S. Department of Housing and Urban Development (HUD) for every county and metropolitan area.

Housing costs reflect what people are willing to pay to live in an area, which may make it difficult for the workforce, elders, and people with disabilities to find affordable homes and apartments. The government helps make housing affordable through decreased monthly rent or mortgage payments so that income eligible families are able to pay less for housing than it would otherwise cost at "market rate." Lower monthly payments or down payment assistance is a result of affordable housing financing.

Florida Housing Finance Corporation

The 1997 Legislature created the Florida Housing Finance Corporation (FHFC) as a public-private entity to assist in providing a range of affordable housing opportunities for Floridians.²² The FHFC is a corporation held by the state and housed within the Department of Economic Opportunity (DEO). The FHFC is a separate budget entity and its operations, including those relating to personnel, purchasing, transactions involving real or personal property, and budgetary matters, are not subject to control, supervision, or direction by the DEO.²³

The goal of the FHFC is to increase the supply of safe, affordable housing for individuals and families with very low to moderate incomes by stimulating investment of private capital and encouraging public and private sector housing partnerships. As a financial institution, the FHFC administers federal and state resources to finance the development and preservation of affordable homeowner and rental housing and assist homebuyers with financing and down payment assistance.

Land Use Restrictive Agreements

A Land Use Restrictive Agreement (LURA) limits an owner's rights and typically restricts rental of the property to persons who do not surpass specific income levels. Property owners benefit by receiving tax credits, funding, and other benefits. Such restrictions are documented in the LURA, which is recorded by the county clerk's office and runs with the land. A LURA can include a

²² Chapter 97-167, Laws of Fla. From 1980 through 1997, the former Florida Housing Finance Agency, placed within the former Department of Community Affairs, performed similar duties.

²³ Section 420.504(1), F.S.

time period associated with restriction compliance enforced by the IRS, HUD, or other housing authority.²⁴

III. Effect of Proposed Changes:

The bill creates section 196.1979, F.S., to exempt property used to provide affordable housing upon the adoption of an ordinance by a county or municipality. The property must be in a multifamily project that contains 50 or more residential units, and at least 10 percent must be used provide affordable housing. The property must have a recorded land use restriction agreement in favor of the FHFC or other governmental or quasi-governmental jurisdiction which requires that units qualifying for the exemption are used for providing affordable housing.

The bill defines “affordable” to mean that monthly rents or monthly mortgage payments including taxes, insurance, and utilities do not exceed 30 percent of that amount which represents the percentage of the median adjusted gross annual income for the households as indicated in subsection (9), subsection (11), subsection (12), or subsection (17) of s. 420.0004, F.S. The subsections listed reference the definitions of “extremely-low-income persons,” “low-income persons,” “moderate-income persons,” and “very-low-income persons.” The amount of rent that may be charged to a person who is considered extremely-low-income, for example, is 30 percent of the established income limits of that group, which varies based on where the person lives.

The bill limits the exemption to 75 percent of the assessed value for each residential unit used for providing affordable housing. Units may be entirely exempt if 100 percent of the residential units are used for providing affordable housing.

The bill provides that an ordinance granting the exemption must:

- Be adopted pursuant to procedures for adoption of a non-emergency ordinance;
- Require that the taxpayer submit an application to the property appraiser by March 1 of each year and be accompanied by an affidavit from the property owner that each person or family occupying restricted units meet the income limitations of the exemption;
- Specify that the exemption applies only to taxes levied by the local government granting the exemption;
- Specify that the property may not receive an exemption after the expiration or repeal of the ordinance; and
- Identify the percentage of the assessed value that may be exempt.

The bill provides that the local government body must deliver a copy of this ordinance to the property appraiser no later than December 1 of the year before the exemption takes effect, and must notify the property appraiser no later than December 1 of the year before the exemption expires.

The bill specifies that the property appraiser may only apply the exemption to those portions of property which are used to provide affordable housing. Vacant units are to be treated as

²⁴ Commercial Real Estate Finance Company of America, *Multifamily Housing – Land Use Restrictive Agreement (LURA) LIHTC*, available at <https://www.crefcoa.com/land-use-restrictive-agreement.html> (last visited Jan. 22, 2022).

affordable housing property if the use of the units is restricted to providing affordable housing and a reasonable effort is made to lease the units.

The bill provides that any person who improperly received the exemption for any year in the prior ten years will be subject to a tax lien on their property in the value of the unpaid taxes, as well as subject to repayment plus a penalty of 50 percent of the unpaid taxes plus 15 percent annual interest. This does not apply if the exemption was improperly granted due to clerical mistake or an omission by the property appraiser.

The bill finally clarifies that no eligibility criteria other than the criteria established in the bill may be used in determining whether a property qualifies for this exemption.

The exemption provided by the bill first applies to the 2023 tax roll.

The bill takes effect July 1, 2022.

IV. Constitutional Issues:

A. Municipality/County Mandates Restrictions:

Article VII, section 18 of the Florida Constitution requires a two-thirds vote of the membership of each house of the Legislature to pass legislation requiring counties and municipalities to spend funds, limiting their ability to raise revenue, or reducing the percentage of a state tax shared with them. The bill does not require a county or municipality to exempt units that provide affordable housing, which would limit their ability to raise local property tax revenue. Rather, the bill provides the option to do so. Therefore, the provisions of Article VII, section 18 of the Florida Constitution do not apply.

B. Public Records/Open Meetings Issues:

None.

C. Trust Funds Restrictions:

None.

D. State Tax or Fee Increases:

This bill does not create or raise a state tax or fee. Therefore, the requirements of Article VII, s. 19 of the Florida Constitution do not apply.

E. Other Constitutional Issues:

None identified.

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

The Revenue Estimating Conference analyzed the original version of the bill and estimated an indeterminate reduction to local property tax revenue. Staff does not expect the committee substitute to affect this result substantially.

B. Private Sector Impact:

Those property owners offering affordable housing in localities providing this exemption would receive the benefits of lower property taxes.

C. Government Sector Impact:

Local governments choosing to utilize this exemption would be negatively impacted in terms of property tax revenue, but may benefit by the increased opportunity to provide affordable housing.

VI. Technical Deficiencies:

None.

VII. Related Issues:

None.

VIII. Statutes Affected:

This bill creates section 196.1979 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.)

CS by Community Affairs on January 18, 2022:

The CS specifies that property given tax exemptions for providing affordable housing are considered having a charitable purpose. It also details certain requirements for the ordinance authorizing such an exemption as well as administration of the exemption, including treatment of vacant units and common spaces, as well as penalties for improperly granted exemptions.

B. Amendments:

None.

By the Committee on Community Affairs; and Senator Rodriguez

578-02093-22

20221150c1

A bill to be entitled

An act relating to taxation of affordable housing; creating s. 196.1979, F.S.; authorizing counties and municipalities to adopt ordinances to grant partial ad valorem tax exemptions to property owners whose properties are used to provide affordable housing; providing construction; specifying requirements for eligibility for such exemptions; specifying limits on the amount of such exemptions; defining the term "affordable"; specifying requirements for ordinances granting such exemptions; specifying duties of boards of county commissioners and municipal governing authorities adopting ordinances granting such exemptions; specifying duties for property appraisers; requiring property owners improperly granted such exemptions to pay owed taxes, penalties, and interest; exempting owners from payment of penalties or interest under certain circumstances; providing construction; providing applicability; providing an effective date.

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

Section 1. Section 196.1979, Florida Statutes, is created to read:

196.1979 County and municipal affordable housing property exemption.-

(1) (a) Notwithstanding ss. 196.195 and 196.196, the board of county commissioners of a county or the governing authority of a municipality may adopt an ordinance to grant a partial

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

578-02093-22

20221150c1

exemption to property used to provide affordable housing to natural persons or families meeting the extremely-low-income, very-low-income, low-income, or moderate-income limits specified in s. 420.0004. Such property is considered property used for a charitable purpose. To be eligible for the exemption, the property must be within a multifamily project containing 50 or more residential units, at least 10 percent of which are used to provide affordable housing meeting the requirements of this subsection and be subject to a recorded land use restriction agreement in favor of the Florida Housing Finance Corporation or any other governmental or quasi-governmental jurisdiction which requires that any units qualifying for the exemption be used for providing affordable housing. Except as provided in paragraph (b), eligible property may receive an ad valorem property tax exemption of up to 75 percent of the assessed value of the residential units used to provide affordable housing. For purposes of this subsection, the term "affordable" has the same meaning as in s. 420.0004.

(b) Property eligible for the exemption pursuant to paragraph (a) may receive an exemption of up to 100 percent of the assessed value if 100 percent of the multifamily project's residential units are used to provide affordable housing.

(2) An ordinance granting the exemption authorized by this section must:

(a) Be adopted under the procedures for adoption of a nonemergency ordinance by a board of county commissioners specified in chapter 125 or by a municipal governing authority specified in chapter 166.

(b) Require that a taxpayer claiming the exemption submit

Page 2 of 4

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59 an application to the property appraiser no later than March 1
 60 of each year. The annual application must be accompanied by an
 61 affidavit from the taxpayer certifying that the taxpayer has
 62 verified that, at the time of application, each person or family
 63 occupying an exempt residential unit meets the household income
 64 limitations specified in this section.

65 (c) Specify that the exemption applies only to taxes levied
 66 by the unit of government granting the exemption.

67 (d) Specify that the property may not receive an exemption
 68 authorized by this section after the expiration or repeal of the
 69 ordinance.

70 (e) Identify the percentage of the assessed value that may
 71 be exempted, subject to the percentage limitations in paragraphs
 72 (1) (a) and (b).

73 (3) The board of county commissioners or municipal
 74 governing authority must deliver a copy of any ordinance adopted
 75 under this section to the property appraiser no later than
 76 December 1 of the year before the year the exemption will take
 77 effect. If the ordinance is repealed, the board of county
 78 commissioners or municipal governing authority must notify the
 79 property appraiser no later than December 1 of the year before
 80 the year the exemption expires.

81 (4) The property appraiser shall apply the exemption only
 82 to those portions of property which are used to provide
 83 affordable housing. Units that are vacant must be treated as
 84 portions of the affordable housing property exempt under this
 85 section if the use of the units is restricted to providing
 86 affordable housing to natural persons or families described in
 87 paragraph (1) (a) and a reasonable effort is made to lease the

Page 3 of 4

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578-02093-22

20221150c1

88 units to qualifying persons or families.

89 (5) If the property appraiser determines that for any year
 90 during the immediately previous 10 years a person who was not
 91 entitled to an exemption under this section was granted such an
 92 exemption, the property appraiser must serve upon the owner a
 93 notice of intent to record in the public records of the county a
 94 notice of tax lien against any property owned by that person in
 95 the county, and that property must be identified in the notice
 96 of tax lien. Any property owned by the taxpayer and situated in
 97 this state is subject to the taxes exempted by the improper
 98 exemption, plus a penalty of 50 percent of the unpaid taxes for
 99 each year and interest at a rate of 15 percent per annum. If an
 100 exemption is improperly granted as a result of a clerical
 101 mistake or an omission by the property appraiser, the property
 102 owner improperly receiving the exemption may not be assessed a
 103 penalty or interest.

104 (6) No eligibility criteria other than those specified in
 105 paragraph (1) (a) may be applied in determining whether a
 106 property qualifies for an exemption under this section.

107 Section 2. The creation by this act of s. 196.1979, Florida
 108 Statutes, first applies to the 2023 tax roll.

109 Section 3. This act shall take effect July 1, 2022.

Page 4 of 4

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The Florida Senate

APPEARANCE RECORD

Deliver both copies of this form to Senate professional staff conducting the meeting

1/27/22

Meeting Date

1150

Bill Number or Topic

Finance & Tax

Committee

Amendment Barcode (if applicable)

Name Kelly Mallette

Phone (850) 224-3427

Address 104 W Jefferson Street

Email Kelly@v1bookpa.com

Tallahassee, FL 32301

City

State

Zip

Speaking:

For

Against

Information

OR

Waive Speaking:

In Support

Against

PLEASE CHECK ONE OF THE FOLLOWING:

I am appearing without compensation or sponsorship.

I am a registered lobbyist, representing:

I am not a lobbyist, but received something of value for my appearance (travel, meals, lodging, etc.), sponsored by:

Florida Apartment Association

While it is a tradition to encourage public testimony, time may not permit all persons wishing to speak to be heard at this hearing. Those who do speak may be asked to limit their remarks so that as many persons as possible can be heard. If you have questions about registering to lobby please see Fla. Stat. §11.045 and Joint Rule 1. [2020-2022 Joint Rules.pdf \(flsenate.gov\)](#)

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S-001 (08/10/2021)

1/27/2022

The Florida Senate
APPEARANCE RECORD

1150

Meeting Date

Finance & Tax

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Senate professional staff conducting the meeting

Bill Number or Topic

Committee

Amendment Barcode (if applicable)

Name **French Brown**

Phone **8509994100**

Address **106 E College Ave Suite 1200**

Email **fbrown@deanmead.com**

Street

Tallahassee

FL

32303

City

State

Zip

Speaking: For Against Information **OR** Waive Speaking: In Support Against

PLEASE CHECK ONE OF THE FOLLOWING:

I am appearing without
compensation or sponsorship.

I am a registered lobbyist,
representing:

Florida Realtors

I am not a lobbyist, but received
something of value for my appearance
(travel, meals, lodging, etc.),
sponsored by:

While it is a tradition to encourage public testimony, time may not permit all persons wishing to speak to be heard at this hearing. Those who do speak may be asked to limit their remarks so that as many persons as possible can be heard. If you have questions about registering to lobby please see Fla. Stat. §11.045 and Joint Rule 1. [2020-2022JointRules.pdf](#) [flisenate.gov](#)

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

S-001 (08/10/2021)

1/27/22

Meeting Date

Finance & Tax

Committee

The Florida Senate

APPEARANCE RECORD

Deliver both copies of this form to
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SB 1150

Bill Number or Topic

Amendment Barcode (if applicable)

Name Amber Hughes

Phone 850-222-9684

Address PO Box 1757

Email _____

Street

Tallahassee

FL

32302

City

State

Zip

Speaking: For Against Information **OR** Waive Speaking: In Support Against

PLEASE CHECK ONE OF THE FOLLOWING:

I am appearing without compensation or sponsorship.

I am a registered lobbyist, representing:

Florida League of Cities

I am not a lobbyist, but received something of value for my appearance (travel, meals, lodging, etc.), sponsored by:

While it is a tradition to encourage public testimony, time may not permit all persons wishing to speak to be heard at this hearing. Those who do speak may be asked to limit their remarks so that as many persons as possible can be heard. If you have questions about registering to lobby please see Fla. Stat. §11.045 and Joint Rule 1. [2020-2022JointRules.pdf \(flsenate.gov\)](#)

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S-001 (08/10/2021)

CourtSmart Tag Report

Room: SB 110
Caption: Senate Finance and Tax Committee

Case No.:

Type:
Judge:

Started: 1/27/2022 9:01:29 AM
Ends: 1/27/2022 9:14:07 AM Length: 00:12:39

9:01:29 AM Meeting called to order by Chair Rodriguez
9:01:32 AM Roll call by CAA Stephanie Bell-Parke
9:01:44 AM Quorum present
9:01:53 AM Comments from Senator Rodriguez
9:02:05 AM Introduction of Tab 1, CS/SB 1194 by Chair Rodriguez
9:02:22 AM Explanation of CS/SB 1194, Local Tax Referenda Requirements by Senator Boyd
9:02:52 AM Comments from Chair Rodriguez
9:03:03 AM Phillip Suderman, Americans for Prosperity waives in support
9:03:17 AM Speaker Chris Doolin, Small County Coalition/Small School District Consortium for information
9:05:49 AM Comments from Chair Rodriguez
9:06:06 AM Senator Rodrigues in debate
9:06:44 AM Chair Rodriguez in debate
9:06:59 AM Closure by Senator Boyd
9:07:03 AM Roll call by CAA
9:07:53 AM CS/SB 1194 reported favorably
9:08:15 AM Introduction of Tab 2, SB 356 by Chair Rodriguez
9:08:27 AM Explanation of SB 356, Sales Tax Holiday for ENERGY STAR and WaterSense Products by Senator Jones
9:09:05 AM Comments from Chair Rodriguez
9:09:11 AM Introduction of Amendment Barcode No. 726568 by Chair Rodriguez
9:09:27 AM Explanation of Amendment by Senator Jones
9:09:32 AM Comments from Chair Rodriguez
9:09:43 AM Closure waived
9:09:46 AM Amendment adopted
9:09:50 AM Comments from Chair Rodriguez
9:10:02 AM Lorena Holley, Florida Retail Federation waives in support
9:10:08 AM Jeff Scala, Florida Association of Counties waives in support
9:10:18 AM Comments from Chair Rodriguez
9:10:23 AM Senator Jones in closure
9:10:28 AM Roll call by CAA
9:10:39 AM CS/SB 356 reported favorably
9:10:55 AM Chair passed to Vice-chair Cruz
9:11:07 AM Introduction of Tab 3, SB 1150 by Chair Cruz
9:11:14 AM Explanation of CS/SB 1150, Taxation of Affordable Housing by Senator Rodriguez
9:11:38 AM Comments from Chair Cruz
9:11:48 AM Kelly Mallette, Florida Apartment Association waives in support
9:12:01 AM French Brown, Florida Realtors waives in support
9:12:16 AM Amber Hughes, Florida League of Cities waives in support
9:12:25 AM Comment from Chair Cruz
9:12:32 AM Closure waived
9:12:35 AM Roll call by CAA

9:12:42 AM CS/SB 1150 reported favorably
9:12:53 AM Chair returned to Senator Rodriguez
9:13:06 AM Comments from Chair Rodriguez
9:13:14 AM Senator Harrell would like to shown voting in the affirmative on CS/SB 1194, CS/SB 356 and CS/SB 1150
9:13:49 AM Comments from Chair Rodriguez
9:13:51 AM Senator Harrell moves to adjourn
9:13:56 AM Meeting adjourned