

By Senator Burt

16-1234-98

1 A bill to be entitled
2 An act relating to ad valorem taxation;
3 amending s. 192.001, F.S.; restricting
4 applicability of the definition of the term
5 "computer software"; providing an effective
6 date.

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

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10 Section 1. Subsection (19) of section 192.001, Florida
11 Statutes, is amended to read:

12 192.001 Definitions.--All definitions set out in
13 chapters 1 and 200 that are applicable to this part are
14 included herein. In addition, the following definitions shall
15 apply in the imposition of ad valorem taxes:

16 (19) "Computer software" means any information,
17 program, or routine, or any set of one or more programs,
18 routines, or collections of information used or intended for
19 use to convey information or to cause one or more computers or
20 pieces of computer-related peripheral equipment, or any
21 combination thereof, to perform a task or set of tasks.
22 Without limiting the generality of the definition provided in
23 this subsection, the term includes operating and applications
24 programs and all related documentation. Computer software does
25 not include embedded software that resides permanently in the
26 internal memory of a computer or computer-related peripheral
27 equipment and that is not removable without terminating the
28 operation of the computer or equipment. Computer software
29 constitutes personal property only to the extent of the value
30 of the unmounted or uninstalled medium on or in which the
31 information, program, or routine is stored or transmitted,

1 and, after installation or mounting by any person, computer
2 software does not increase the value of the computer or
3 computer-related peripheral equipment, or any combination
4 thereof. Notwithstanding any other provision of law, this
5 subsection applies to the 1997 and subsequent tax rolls and to
6 any assessment in an administrative or judicial action pending
7 on June 1, 1997.

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

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11 SENATE SUMMARY

12 Limits the applicability of the definition of "computer
13 software" for ad valorem tax purposes to the 1997 and
14 subsequent tax rolls and to assessments in administrative
15 or judicial actions pending on June 1, 1997.