 1   A bill to be entitled
 2   An act relating to ad valorem tax exemption;
 3   amending s. 196.012, F.S.; revising the
 4   definition of "educational institution" to
 5   include certain child care centers for ad
 6   valorem tax exemption purposes; providing an
 7   effective date.
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 9   Be It Enacted by the Legislature of the State of Florida:
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11   Section 1. Subsection (5) of section 196.012, Florida
12   Statutes, is amended to read:
13   196.012 Definitions.--For the purpose of this chapter,
14   the following terms are defined as follows, except where the
15   context clearly indicates otherwise:
16   (5) "Educational institution" means a federal, state,
17   parochial, church, or private school, college, or university
18   conducting regular classes and courses of study required for
19   eligibility to certification by, accreditation to, or
20   membership in the State Department of Education of Florida,
21   Southern Association of Colleges and Schools, or the Florida
22   Council of Independent Schools; a nonprofit private school the
23   principal activity of which is conducting regular classes and
24   courses of study accepted for continuing postgraduate dental
25   education credit by a board of the Division of Medical Quality
26   Assurance; educational direct-support organizations created
27   pursuant to ss. 229.8021, 240.299, and 240.331; and facilities
28   located on the property of the foregoing eligible entities
29   which will become owned by those entities on a date certain;
30   and child care centers that are accredited by national or
31   state accrediting authorities.

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

2 law.

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