

By Senator Forman

32-279-98

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A bill to be entitled

An act relating to exemptions from ad valorem taxation; amending s. 196.012, F.S.; amending the definition of the term "educational institution," as used in ch. 196, F.S.; providing an effective date.

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

Section 1. Subsection (5) of section 196.012, Florida Statutes, is amended to read:

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

(5) "Educational institution" means a federal, state, parochial, church, or private school, college, or university conducting regular classes and courses of study required for eligibility to certification by, accreditation to, or membership in the State Department of Education of Florida, Southern Association of Colleges and Schools, or the Florida Council of Independent Schools; a nonprofit private school the principal activity of which is conducting regular classes and courses of study accepted for continuing postgraduate dental education credit by a board of the Division of Medical Quality Assurance; educational direct-support organizations created pursuant to ss. 229.8021, 240.299, and 240.331; ~~and~~ facilities located on the property of the foregoing eligible entities which will become owned by those entities on a date certain; and child care centers that are eligible for accreditation by national or state accrediting authorities.

