

By Representative Barreiro

1 A bill to be entitled
2 An act relating to taxation; amending s.
3 196.012, F.S.; redefining the term "educational
4 institution," for purposes of the exemption of
5 such institutions from ad valorem taxation, to
6 include certain schools providing postgraduate
7 dental education; providing an 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 eligible entities which will become
29 owned by those entities on a date certain.

30 Section 2. This act shall take effect January 1, 1998.

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HOUSE SUMMARY

Redefines the term "educational institution," for purposes of exempting such institutions from ad valorem taxation, to include schools conducting classes and courses of study accepted for continuing postgraduate dental education by a board of the Division of Medical Quality Assurance.