

By Senator Bronson

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A bill to be entitled
An act relating to ad valorem taxation;
amending s. 196.012, F.S.; defining certain
training facilities as educational institutions
for purposes of tax exemptions; 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 eligible entities which will become
owned by those entities on a date certain; and FAA Part 142
training facilities, schools, or businesses that train
aircraft pilots and flight crews for approval, certification,

1 or regulation by the Federal Aviation Administration or
2 comparable foreign regulatory authorities.

3 Section 2. This act shall take effect upon becoming a
4 law and shall apply to tax years that begin on or after
5 January 1, 1999.

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8 SENATE SUMMARY

9 For purposes of ad valorem tax exemptions, defines
10 certain training facilities that train aircraft pilots
11 and flight crews for approval, certification, or
12 regulation by the Federal Aviation Administration or
13 comparable foreign regulatory authorities as educational
14 facilities.
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