

By Representative Betancourt

1 A bill to be entitled
2 An act relating to ad valorem taxation;
3 amending s. 196.012, F.S.; defining certain
4 training facilities as educational institutions
5 for purposes of tax exemptions; providing an
6 effective date.

7
8 Be It Enacted by the Legislature of the State of Florida:

9
10 Section 1. Subsection (5) of section 196.012, Florida
11 Statutes, is amended to read:

12 196.012 Definitions.--For the purpose of this chapter,
13 the following terms are defined as follows, except where the
14 context clearly indicates otherwise:

15 (5) "Educational institution" means a federal, state,
16 parochial, church, or private school, college, or university
17 conducting regular classes and courses of study required for
18 eligibility to certification by, accreditation to, or
19 membership in the State Department of Education of Florida,
20 Southern Association of Colleges and Schools, or the Florida
21 Council of Independent Schools; a nonprofit private school the
22 principal activity of which is conducting regular classes and
23 courses of study accepted for continuing postgraduate dental
24 education credit by a board of the Division of Medical Quality
25 Assurance; educational direct-support organizations created
26 pursuant to ss. 229.8021, 240.299, and 240.331; ~~and~~ facilities
27 located on the property of eligible entities which will become
28 owned by those entities on a date certain; and FAA Part 142
29 training facilities, schools, or businesses that train
30 aircraft pilots and flight crews for approval, certification,
31

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.

6
7 *****

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.

15
16
17
18
19
20
21
22
23
24
25
26
27
28
29
30
31