

By Representative Brooks

1 A bill to be entitled
2 An act relating to the educational property tax
3 exemption; amending s. 196.198, F.S.; providing
4 circumstances in which land is considered to be
5 property owned by an educational institution;
6 providing an effective date.

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

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10 Section 1. Section 196.198, Florida Statutes, is
11 amended to read:
12 196.198 Educational property exemption.--Educational
13 institutions within this state and their property used by them
14 or by any other exempt entity or educational institution
15 exclusively for educational purposes shall be exempt from
16 taxation. Sheltered workshops providing rehabilitation and
17 retraining of disabled individuals and exempted by a
18 certificate under s. (d) of the federal Fair Labor Standards
19 Act of 1938, as amended, are declared wholly educational in
20 purpose and shall be exempted from certification,
21 accreditation, and membership requirements set forth in s.
22 196.012. Those portions of property of college fraternities
23 and sororities certified by the president of the college or
24 university to the appropriate property appraiser as being
25 essential to the educational process, shall be exempt from ad
26 valorem taxation. The use of property by public fairs and
27 expositions chartered by chapter 616 is presumed to be an
28 educational use of such property and shall be exempt from ad
29 valorem taxation to the extent of such use. Property used
30 exclusively for educational purposes shall be deemed owned by
31 an educational institution if the entity owning 100 percent of

1 the educational institution is owned by the identical persons
2 who own the property. If the title to land is held by the
3 trustee of an irrevocable inter vivos trust and if the trust
4 grantor owns 100 percent of the corporation that operates an
5 educational institution that is using the land exclusively for
6 educational purposes, the land is considered to be property
7 owned by the educational institution.Property owned by an
8 educational institution shall be deemed to be used for an
9 educational purpose if the institution has taken affirmative
10 steps to prepare the property for educational use.

11 Affirmative steps means environmental or land use permitting
12 activities, creation of architectural plans or schematic
13 drawings, land clearing or site preparation, construction or
14 renovation activities, or other similar activities that
15 demonstrate commitment of the property to an educational use.

16 Section 2. This act shall take effect upon becoming a
17 law.

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SENATE SUMMARY

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Provides that, for purposes of the educational property
exemption from taxation, property is considered to be
owned by an educational institution if the title to the
property is held by the trustee of an irrevocable inter
vivos trust and if the trust grantor owns 100 percent of
the corporation that operates the educational institution
that is using the land exclusively for educational
purposes.