

Amendment No. 002 (for drafter's use only)

	<u>Senate</u>	CHAMBER ACTION	<u>House</u>
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The Committee on Finance & Taxation offered the following:

Amendment (with title amendment)

On page 28, between lines 27 & 28 of the bill

insert:

Section 16. Section 196.095 is created to read:

196.095 Exemption for a licensed child care facility operating in an enterprise zone.--

(1) Any real estate used and owned as a child care facility as defined in s. 402.302 which operates in an enterprise zone pursuant to chapter 290 is exempt from taxation.

(2) To claim an enterprise zone child care property tax exemption authorized by this section, a child care facility must file an application under oath with the governing body or enterprise zone development agency having jurisdiction over the enterprise zone where the child care center is located. Within 10 working days after receipt of an application, the governing body or enterprise zone development agency shall review the application to determine if it

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1 contains all the information required pursuant to this section
 2 and meets the criteria set out in this section. The governing
 3 body or agency shall certify all applications that contain the
 4 information required pursuant to this section and meet the
 5 criteria set out in this section as eligible to receive an ad
 6 valorem tax exemption. The child care center shall be
 7 responsible for forwarding all application materials to the
 8 governing body or enterprise zone development agency.

9 (3) The production by the child care facility operator
 10 of a current license by the Department of Children & Families
 11 or local licensing authority and certification by the
 12 governing body or enterprise zone where the child care center
 13 is located is prima facie evidence that the child care
 14 facility owner is entitled to such exemptions.

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===== T I T L E A M E N D M E N T =====

And the title is amended as follows:

On page 2, line 27

insert after the semicolon:
 creating s. 196.095, F.S.; providing for a tax exemption for
 real estate used and owned by a child care facility operating
 in an enterprise zone; providing procedures for application
 for the tax exemption;