

Bill No. CS for CS for SB 1450

Amendment No. \_\_\_\_

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| <u>Senate</u> | CHAMBER ACTION | <u>House</u> |
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Senator Sebesta moved the following amendment:

**Senate Amendment (with title amendment)**

On page 32, between lines 14 and 15,

insert:

Section 32. Section 196.198, Florida Statutes, is amended to read:

196.198 Educational property exemption.--Educational institutions within this state and their property used by them or by any other exempt entity or educational institution exclusively for educational purposes shall be exempt from taxation. Sheltered workshops providing rehabilitation and retraining of disabled individuals and exempted by a certificate under s. (d) of the federal Fair Labor Standards Act of 1938, as amended, are declared wholly educational in purpose and shall be exempted from certification, accreditation, and membership requirements set forth in s. 196.012. Those portions of property of college fraternities and sororities certified by the president of the college or university to the appropriate property appraiser as being

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1 essential to the educational process, shall be exempt from ad  
2 valorem taxation. The use of property by public fairs and  
3 expositions chartered by chapter 616 is presumed to be an  
4 educational use of such property and shall be exempt from ad  
5 valorem taxation to the extent of such use. Property used  
6 exclusively for educational purposes shall be deemed owned by  
7 an educational institution if the entity owning 100 percent of  
8 the educational institution is owned by the identical persons  
9 who own the property. If legal title to property is held by a  
10 governmental agency that leases the property to a lessee, the  
11 property shall be deemed to be owned by the governmental  
12 agency and used exclusively for educational purposes if the  
13 governmental agency continues to use such property exclusively  
14 for educational purposes pursuant to a sublease or other  
15 contractual agreement with that lessee. If the title to land  
16 is held by the trustee of an irrevocable inter vivos trust and  
17 if the trust grantor owns 100 percent of the entity that owns  
18 an educational institution that is using the land exclusively  
19 for educational purposes, the land is deemed to be property  
20 owned by the educational institution for purposes of this  
21 exemption. Property owned by an educational institution shall  
22 be deemed to be used for an educational purpose if the  
23 institution has taken affirmative steps to prepare the  
24 property for educational use. Affirmative steps means  
25 environmental or land use permitting activities, creation of  
26 architectural plans or schematic drawings, land clearing or  
27 site preparation, construction or renovation activities, or  
28 other similar activities that demonstrate commitment of the  
29 property to an educational use.

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31 (Redesignate subsequent sections.)

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

2 And the title is amended as follows:

3            On page 1, line 22, following the semicolon

4

5 insert:

6            amending s. 196.198, F.S.; maintaining  
7            exemption from taxation for property leased  
8            from a governmental agency if the agency  
9            continues to use the property exclusively for  
10            educational purposes;

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