

Bill No. HB 349, 2nd Eng.

Amendment No.

	<u>Senate</u>	CHAMBER ACTION	<u>House</u>
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11	Senator Horne moved the following amendment:		
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13	Senate Amendment (with title amendment)		
14	Delete everything after the enacting clause		
15			
16	and insert:		
17	Section 1. (1) Paragraph (a) of subsection (1) and		
18	subsection (3) of section 212.031, Florida Statutes, are		
19	amended, and subsection (10) is added to that section, to		
20	read:		
21	212.031 Lease or rental of or license in real		
22	property.--		
23	(1)(a) It is declared to be the legislative intent		
24	that every person is exercising a taxable privilege who		
25	engages in the business of renting, leasing, letting, or		
26	granting a license for the use of any real property unless		
27	such property is:		
28	1. Assessed as agricultural property under s. 193.461.		
29	2. Used exclusively as dwelling units.		
30	3. Property subject to tax on parking, docking, or		
31	storage spaces under s. 212.03(6).		

Bill No. HB 349, 2nd Eng.

Amendment No. ____

1 4. Recreational property or the common elements of a
2 condominium when subject to a lease between the developer or
3 owner thereof and the condominium association in its own right
4 or as agent for the owners of individual condominium units or
5 the owners of individual condominium units. However, only the
6 lease payments on such property shall be exempt from the tax
7 imposed by this chapter, and any other use made by the owner
8 or the condominium association shall be fully taxable under
9 this chapter.

10 5. A public or private street or right-of-way and
11 poles, conduits, fixtures, and similar improvements located on
12 such streets or rights-of-way, occupied or used by a utility
13 or franchised cable television company for utility or
14 communications or television purposes. For purposes of this
15 subparagraph, the term "utility" means any person providing
16 utility services as defined in s. 203.012. This exception also
17 applies to property, excluding buildings, wherever located, on
18 which antennas, cables, adjacent accessory structures, or
19 adjacent accessory equipment used in the provision of
20 cellular, enhanced specialized mobile radio, or personal
21 communications services are placed.

22 6. A public street or road which is used for
23 transportation purposes.

24 7. Property used at an airport exclusively for the
25 purpose of aircraft landing or aircraft taxiing or property
26 used by an airline for the purpose of loading or unloading
27 passengers or property onto or from aircraft or for fueling
28 aircraft.

29 8.a. Property used at a port authority, as defined in
30 s. 315.02(2), exclusively for the purpose of oceangoing
31 vessels or tugs docking, or such vessels mooring on property

Bill No. HB 349, 2nd Eng.

Amendment No. ____

1 used by a port authority for the purpose of loading or
2 unloading passengers or cargo onto or from such a vessel, or
3 property used at a port authority for fueling such vessels, or
4 to the extent that the amount paid for the use of any property
5 at the port is based on the charge for the amount of tonnage
6 actually imported or exported through the port by a tenant.

7 b. The amount charged for the use of any property at
8 the port in excess of the amount charged for tonnage actually
9 imported or exported shall remain subject to tax except as
10 provided in sub-subparagraph a.

11 9. Property used as an integral part of the
12 performance of qualified production services. As used in this
13 subparagraph, the term "qualified production services" means
14 any activity or service performed directly in connection with
15 the production of a qualified motion picture, as defined in s.
16 212.06(1)(b), and includes:

17 a. Photography, sound and recording, casting, location
18 managing and scouting, shooting, creation of special and
19 optical effects, animation, adaptation (language, media,
20 electronic, or otherwise), technological modifications,
21 computer graphics, set and stage support (such as
22 electricians, lighting designers and operators, greensmen,
23 prop managers and assistants, and grips), wardrobe (design,
24 preparation, and management), hair and makeup (design,
25 production, and application), performing (such as acting,
26 dancing, and playing), designing and executing stunts,
27 coaching, consulting, writing, scoring, composing,
28 choreographing, script supervising, directing, producing,
29 transmitting dailies, dubbing, mixing, editing, cutting,
30 looping, printing, processing, duplicating, storing, and
31 distributing;

Bill No. HB 349, 2nd Eng.

Amendment No. ____

1 b. The design, planning, engineering, construction,
 2 alteration, repair, and maintenance of real or personal
 3 property including stages, sets, props, models, paintings, and
 4 facilities principally required for the performance of those
 5 services listed in sub-subparagraph a.; and

6 c. Property management services directly related to
 7 property used in connection with the services described in
 8 sub-subparagraphs a. and b.

9 10. Leased, subleased, licensed, or rented to a person
 10 providing food and drink concessionaire services within the
 11 premises of a convention hall, exhibition hall, auditorium,
 12 stadium, theater, arena, civic center, performing arts center,
 13 publicly owned recreational facility, or any business operated
 14 under a permit issued pursuant to chapter 550. A person
 15 providing retail concessionaire services involving the sale of
 16 food and drink or other tangible personal property within the
 17 premises of an airport shall be subject to tax on the rental
 18 of real property used for that purpose, but shall not be
 19 subject to the tax on any license to use the property. For
 20 purposes of this subparagraph, the term "sale" shall not
 21 include the leasing of tangible personal property.

22 11. Property occupied pursuant to an instrument
 23 calling for payments which the department has declared, in a
 24 Technical Assistance Advisement issued on or before March 15,
 25 1993, to be nontaxable pursuant to rule 12A-1.070(19)(c),
 26 Florida Administrative Code; provided that this subparagraph
 27 shall only apply to property occupied by the same person
 28 before and after the execution of the subject instrument and
 29 only to those payments made pursuant to such instrument,
 30 exclusive of renewals and extensions thereof occurring after
 31 March 15, 1993.

Bill No. HB 349, 2nd Eng.

Amendment No. ____

1 12. Rented, leased, subleased, or licensed to a
2 concessionaire by a convention hall, exhibition hall,
3 auditorium, stadium, theater, arena, civic center, performing
4 arts center, or publicly owned recreational facility, during
5 an event at the facility, to be used by the concessionaire to
6 sell souvenirs, novelties, or other event-related products.
7 This subparagraph applies only to that portion of the rental,
8 lease, or license payment which is based on a percentage of
9 sales and not based on a fixed price.

10 (3) The tax imposed by this section shall be in
11 addition to the total amount of the rental or license fee,
12 shall be charged by the lessor or person receiving the rent or
13 payment in and by a rental or license fee arrangement with the
14 lessee or person paying the rental or license fee, and shall
15 be due and payable at the time of the receipt of such rental
16 or license fee payment by the lessor or other person who
17 receives the rental or payment. Notwithstanding any other
18 provision of this chapter, the tax imposed by this section on
19 the rental, lease, or license for the use of a convention
20 hall, exhibition hall, auditorium, stadium, theater, arena,
21 civic center, performing arts center, or publicly owned
22 recreational facility to hold an event of not more than 7
23 consecutive days' duration shall be collected at the time of
24 the payment for that rental, lease, or license but is not due
25 and payable to the department until the first day of the month
26 following the last day that the event for which the payment is
27 made is actually held, and becomes delinquent on the 21st day
28 of that month.The owner, lessor, or person receiving the rent
29 or license fee shall remit the tax to the department at the
30 times and in the manner hereinafter provided for dealers to
31 remit taxes under this chapter. The same duties imposed by

Bill No. HB 349, 2nd Eng.

Amendment No. ____

1 this chapter upon dealers in tangible personal property
 2 respecting the collection and remission of the tax; the making
 3 of returns; the keeping of books, records, and accounts; and
 4 the compliance with the rules and regulations of the
 5 department in the administration of this chapter shall apply
 6 to and be binding upon all persons who manage any leases or
 7 operate real property, hotels, apartment houses,
 8 roominghouses, or tourist and trailer camps and all persons
 9 who collect or receive rents or license fees taxable under
 10 this chapter on behalf of owners or lessors.

11 (10) Separately stated charges imposed by a convention
 12 hall, exhibition hall, auditorium, stadium, theater, arena,
 13 civic center, performing arts center, or publicly owned
 14 recreational facility upon a lessee or licensee for food,
 15 drink, or services required or available in connection with a
 16 lease or license to use real property, including charges for
 17 laborers, stagehands, ticket takers, event staff, security
 18 personnel, cleaning staff, and other event-related personnel,
 19 advertising, and credit card processing, are exempt from the
 20 tax imposed by this section.

21 (2) No tax imposed by chapter 212, Florida Statutes,
 22 on the transactions exempted under this section, and not
 23 actually paid or collected by a taxpayer before the effective
 24 date of this section, shall be due from such taxpayer.
 25 However, any tax actually collected shall be remitted to the
 26 Department of Revenue, and no refund shall be due.

27 Section 2. (1) Paragraph (b) of subsection (1),
 28 paragraph (a) of subsection (2), and subsection (3) of section
 29 212.04, Florida Statutes, are amended to read:

30 212.04 Admissions tax; rate, procedure, enforcement.--

31 (1)

Bill No. HB 349, 2nd Eng.

Amendment No. ____

1 (b) For the exercise of such privilege, a tax is
2 levied at the rate of 6 percent of sales price, or the actual
3 value received from such admissions, which 6 percent shall be
4 added to and collected with all such admissions from the
5 purchaser thereof, and such tax shall be paid for the exercise
6 of the privilege as defined in the preceding paragraph. Each
7 ticket must show on its face the actual sales price of the
8 admission, or each dealer selling the admission must
9 prominently display at the box office or other place where the
10 admission charge is made a notice disclosing the price of the
11 admission, and the tax shall be computed and collected on the
12 basis of the actual price of the admission charged by the
13 dealer. The sale price or actual value of admission shall,
14 for the purpose of this chapter, be that price remaining after
15 deduction of federal taxes and state or locally imposed or
16 authorized seat surcharges, taxes, or fees, if any, imposed
17 upon such admission. The sale price or actual value does not
18 include separately stated ticket service charges that are
19 imposed by a facility ticket office or a ticketing service and
20 added to a separately stated, established ticket price., and
21 The rate of tax on each admission shall be according to the
22 brackets established by s. 212.12(9).

23 (2)(a)1. No tax shall be levied on admissions to
24 athletic or other events sponsored by elementary schools,
25 junior high schools, middle schools, high schools, community
26 colleges, public or private colleges and universities, deaf
27 and blind schools, facilities of the youth services programs
28 of the Department of Children and Family Services, and state
29 correctional institutions when only student, faculty, or
30 inmate talent is used. However, this exemption shall not apply
31 to admission to athletic events sponsored by an institution

Bill No. HB 349, 2nd Eng.

Amendment No. ____

1 within the State University System, and the proceeds of the
2 tax collected on such admissions shall be retained and used by
3 each institution to support women's athletics as provided in
4 s. 240.533(3)(c).

5 2.a. No tax shall be levied on dues, membership fees,
6 and admission charges imposed by not-for-profit sponsoring
7 organizations. To receive this exemption, the sponsoring
8 organization must qualify as a not-for-profit entity under the
9 provisions of s. 501(c)(3) of the Internal Revenue Code of
10 1954, as amended.

11 b. No tax imposed by this section and not actually
12 collected before August 1, 1992, shall be due from any museum
13 or historic building owned by any political subdivision of the
14 state.

15 c. No tax shall be levied on admission charges to an
16 event sponsored by a governmental entity, sports authority, or
17 sports commission when held in a convention hall, exhibition
18 hall, auditorium, stadium, theater, arena, civic center,
19 performing arts center, or publicly owned recreational
20 facility and when 100 percent of the risk of success or
21 failure lies with the sponsor of the event and 100 percent of
22 the funds at risk for the event belong to the sponsor, and
23 student or faculty talent is not exclusively used. As used in
24 this sub-subparagraph, the terms "sports authority" and
25 "sports commission" mean a nonprofit organization that is
26 exempt from federal income tax under s. 501(c)(3) of the
27 Internal Revenue Code and that contracts with a county or
28 municipal government for the purpose of promoting and
29 attracting sports-tourism events to the community with which
30 it contracts.

31 3. No tax shall be levied on an admission paid by a

Bill No. HB 349, 2nd Eng.

Amendment No. ____

1 student, or on the student's behalf, to any required place of
2 sport or recreation if the student's participation in the
3 sport or recreational activity is required as a part of a
4 program or activity sponsored by, and under the jurisdiction
5 of, the student's educational institution, provided his or her
6 attendance is as a participant and not as a spectator.

7 4. No tax shall be levied on admissions to the
8 National Football League championship game, on admissions to
9 any semifinal game or championship game of a national
10 collegiate tournament, or on admissions to a Major League
11 Baseball all-star game.

12 5. A participation fee or sponsorship fee imposed by a
13 governmental entity as described in s. 212.08(6) for an
14 athletic or recreational program is exempt when the
15 governmental entity by itself, or in conjunction with an
16 organization exempt under s. 501(c)(3) of the Internal Revenue
17 Code of 1954, as amended, sponsors, administers, plans,
18 supervises, directs, and controls the athletic or recreational
19 program.

20 6. Also exempt from the tax imposed by this section to
21 the extent provided in this subparagraph are admissions to
22 live theater, live opera, or live ballet productions in this
23 state which are sponsored by an organization that has received
24 a determination from the Internal Revenue Service that the
25 organization is exempt from federal income tax under s.
26 501(c)(3) of the Internal Revenue Code of 1954, as amended, if
27 the organization actively participates in planning and
28 conducting the event, is responsible for the safety and
29 success of the event, is organized for the purpose of
30 sponsoring live theater, live opera, or live ballet
31 productions in this state, has more than 10,000 subscribing

Bill No. HB 349, 2nd Eng.

Amendment No. ____

1 members and has among the stated purposes in its charter the
2 promotion of arts education in the communities which it
3 serves, and will receive at least 20 percent of the net
4 profits, if any, of the events which the organization sponsors
5 and will bear the risk of at least 20 percent of the losses,
6 if any, from the events which it sponsors if the organization
7 employs other persons as agents to provide services in
8 connection with a sponsored event. Prior to March 1 of each
9 year, such organization may apply to the department for a
10 certificate of exemption for admissions to such events
11 sponsored in this state by the organization during the
12 immediately following state fiscal year. The application shall
13 state the total dollar amount of admissions receipts collected
14 by the organization or its agents from such events in this
15 state sponsored by the organization or its agents in the year
16 immediately preceding the year in which the organization
17 applies for the exemption. Such organization shall receive the
18 exemption only to the extent of \$1.5 million multiplied by the
19 ratio that such receipts bear to the total of such receipts of
20 all organizations applying for the exemption in such year;
21 however, in no event shall such exemption granted to any
22 organization exceed 6 percent of such admissions receipts
23 collected by the organization or its agents in the year
24 immediately preceding the year in which the organization
25 applies for the exemption. Each organization receiving the
26 exemption shall report each month to the department the total
27 admissions receipts collected from such events sponsored by
28 the organization during the preceding month and shall remit to
29 the department an amount equal to 6 percent of such receipts
30 reduced by any amount remaining under the exemption. Tickets
31 for such events sold by such organizations shall not reflect

Bill No. HB 349, 2nd Eng.

Amendment No. ____

1 the tax otherwise imposed under this section.

2 7. Also exempt from the tax imposed by this section
3 are entry fees for participation in freshwater fishing
4 tournaments.

5 8. Also exempt from the tax imposed by this section
6 are participation or entry fees charged to participants in a
7 game, race, or other sport or recreational event if spectators
8 are charged a taxable admission to such event.

9 9. No tax shall be levied on admissions to any
10 postseason collegiate football game sanctioned by the National
11 Collegiate Athletic Association.

12 (3) Such taxes shall be paid and remitted at the same
13 time and in the same manner as provided for remitting taxes on
14 sales of tangible personal property, as hereinafter provided.
15 Notwithstanding any other provision of this chapter, the tax
16 on admission to an event at a convention hall, exhibition
17 hall, auditorium, stadium, theater, arena, civic center,
18 performing arts center, or publicly owned recreational
19 facility shall be collected at the time of payment for the
20 admission but is not due to the department until the first day
21 of the month following the actual date of the event for which
22 the admission is sold and becomes delinquent on the 21st day
23 of that month.

24 (2) No tax imposed by chapter 212, Florida Statutes,
25 on the transactions exempted under this section, and not
26 actually paid or collected by a taxpayer before the effective
27 date of this section, shall be due from such taxpayer.
28 However, any tax actually collected shall be remitted to the
29 Department of Revenue, and no refund shall be due.

30 Section 3. Effective July 1, 2003, subsection (10) of
31 section 212.031, Florida Statutes, as created by this act, is

Bill No. HB 349, 2nd Eng.

Amendment No. ____

1 repealed, and paragraph (a) of subsection (1) and subsection
2 (3) of that section, as amended by this act, are amended, to
3 read:

4 212.031 Lease or rental of or license in real
5 property.--

6 (1)(a) It is declared to be the legislative intent
7 that every person is exercising a taxable privilege who
8 engages in the business of renting, leasing, letting, or
9 granting a license for the use of any real property unless
10 such property is:

11 1. Assessed as agricultural property under s. 193.461.

12 2. Used exclusively as dwelling units.

13 3. Property subject to tax on parking, docking, or
14 storage spaces under s. 212.03(6).

15 4. Recreational property or the common elements of a
16 condominium when subject to a lease between the developer or
17 owner thereof and the condominium association in its own right
18 or as agent for the owners of individual condominium units or
19 the owners of individual condominium units. However, only the
20 lease payments on such property shall be exempt from the tax
21 imposed by this chapter, and any other use made by the owner
22 or the condominium association shall be fully taxable under
23 this chapter.

24 5. A public or private street or right-of-way and
25 poles, conduits, fixtures, and similar improvements located on
26 such streets or rights-of-way, occupied or used by a utility
27 or franchised cable television company for utility or
28 communications or television purposes. For purposes of this
29 subparagraph, the term "utility" means any person providing
30 utility services as defined in s. 203.012. This exception also
31 applies to property, excluding buildings, wherever located, on

Bill No. HB 349, 2nd Eng.

Amendment No. ____

1 which antennas, cables, adjacent accessory structures, or
2 adjacent accessory equipment used in the provision of
3 cellular, enhanced specialized mobile radio, or personal
4 communications services are placed.

5 6. A public street or road which is used for
6 transportation purposes.

7 7. Property used at an airport exclusively for the
8 purpose of aircraft landing or aircraft taxiing or property
9 used by an airline for the purpose of loading or unloading
10 passengers or property onto or from aircraft or for fueling
11 aircraft.

12 8.a. Property used at a port authority, as defined in
13 s. 315.02(2), exclusively for the purpose of oceangoing
14 vessels or tugs docking, or such vessels mooring on property
15 used by a port authority for the purpose of loading or
16 unloading passengers or cargo onto or from such a vessel, or
17 property used at a port authority for fueling such vessels, or
18 to the extent that the amount paid for the use of any property
19 at the port is based on the charge for the amount of tonnage
20 actually imported or exported through the port by a tenant.

21 b. The amount charged for the use of any property at
22 the port in excess of the amount charged for tonnage actually
23 imported or exported shall remain subject to tax except as
24 provided in sub-subparagraph a.

25 9. Property used as an integral part of the
26 performance of qualified production services. As used in this
27 subparagraph, the term "qualified production services" means
28 any activity or service performed directly in connection with
29 the production of a qualified motion picture, as defined in s.
30 212.06(1)(b), and includes:

31 a. Photography, sound and recording, casting, location

Bill No. HB 349, 2nd Eng.

Amendment No. ____

1 managing and scouting, shooting, creation of special and
2 optical effects, animation, adaptation (language, media,
3 electronic, or otherwise), technological modifications,
4 computer graphics, set and stage support (such as
5 electricians, lighting designers and operators, greensmen,
6 prop managers and assistants, and grips), wardrobe (design,
7 preparation, and management), hair and makeup (design,
8 production, and application), performing (such as acting,
9 dancing, and playing), designing and executing stunts,
10 coaching, consulting, writing, scoring, composing,
11 choreographing, script supervising, directing, producing,
12 transmitting dailies, dubbing, mixing, editing, cutting,
13 looping, printing, processing, duplicating, storing, and
14 distributing;

15 b. The design, planning, engineering, construction,
16 alteration, repair, and maintenance of real or personal
17 property including stages, sets, props, models, paintings, and
18 facilities principally required for the performance of those
19 services listed in sub-subparagraph a.; and

20 c. Property management services directly related to
21 property used in connection with the services described in
22 sub-subparagraphs a. and b.

23 10. Leased, subleased, licensed, or rented to a person
24 providing food and drink concessionaire services within the
25 premises of a convention hall, exhibition hall, auditorium,
26 stadium, theater, arena, civic center, performing arts center,
27 publicly owned recreational facility, or any business operated
28 under a permit issued pursuant to chapter 550. A person
29 providing retail concessionaire services involving the sale of
30 food and drink or other tangible personal property within the
31 premises of an airport shall be subject to tax on the rental

Bill No. HB 349, 2nd Eng.

Amendment No. ____

1 of real property used for that purpose, but shall not be
2 subject to the tax on any license to use the property. For
3 purposes of this subparagraph, the term "sale" shall not
4 include the leasing of tangible personal property.

5 11. Property occupied pursuant to an instrument
6 calling for payments which the department has declared, in a
7 Technical Assistance Advisement issued on or before March 15,
8 1993, to be nontaxable pursuant to rule 12A-1.070(19)(c),
9 Florida Administrative Code; provided that this subparagraph
10 shall only apply to property occupied by the same person
11 before and after the execution of the subject instrument and
12 only to those payments made pursuant to such instrument,
13 exclusive of renewals and extensions thereof occurring after
14 March 15, 1993.

15 ~~12. Rented, leased, subleased, or licensed to a~~
16 ~~concessionaire by a convention hall, exhibition hall,~~
17 ~~auditorium, stadium, theater, arena, civic center, performing~~
18 ~~arts center, or publicly owned recreational facility, during~~
19 ~~an event at the facility, to be used by the concessionaire to~~
20 ~~sell souvenirs, novelties, or other event-related products.~~
21 ~~This subparagraph applies only to that portion of the rental,~~
22 ~~lease, or license payment which is based on a percentage of~~
23 ~~sales and not based on a fixed price.~~

24 (3) The tax imposed by this section shall be in
25 addition to the total amount of the rental or license fee,
26 shall be charged by the lessor or person receiving the rent or
27 payment in and by a rental or license fee arrangement with the
28 lessee or person paying the rental or license fee, and shall
29 be due and payable at the time of the receipt of such rental
30 or license fee payment by the lessor or other person who
31 receives the rental or payment. ~~Notwithstanding any other~~

Bill No. HB 349, 2nd Eng.

Amendment No. ____

1 ~~provision of this chapter, the tax imposed by this section on~~
2 ~~the rental, lease, or license for the use of a convention~~
3 ~~hall, exhibition hall, auditorium, stadium, theater, arena,~~
4 ~~civic center, performing arts center, or publicly owned~~
5 ~~recreational facility to hold an event of not more than 7~~
6 ~~consecutive days' duration shall be collected at the time of~~
7 ~~the payment for that rental, lease, or license but is not due~~
8 ~~and payable to the department until the first day of the month~~
9 ~~following the last day that the event for which the payment is~~
10 ~~made is actually held, and becomes delinquent on the 21st day~~
11 ~~of that month.~~The owner, lessor, or person receiving the rent
12 or license fee shall remit the tax to the department at the
13 times and in the manner hereinafter provided for dealers to
14 remit taxes under this chapter. The same duties imposed by
15 this chapter upon dealers in tangible personal property
16 respecting the collection and remission of the tax; the making
17 of returns; the keeping of books, records, and accounts; and
18 the compliance with the rules and regulations of the
19 department in the administration of this chapter shall apply
20 to and be binding upon all persons who manage any leases or
21 operate real property, hotels, apartment houses,
22 roominghouses, or tourist and trailer camps and all persons
23 who collect or receive rents or license fees taxable under
24 this chapter on behalf of owners or lessors.

25 Section 4. Effective July 1, 2003, paragraph (b) of
26 subsection (1), paragraph (a) of subsection (2), and
27 subsection (3) of section 212.04, Florida Statutes, as amended
28 by this act, are amended to read:

29 212.04 Admissions tax; rate, procedure, enforcement.--

30 (1)

31 (b) For the exercise of such privilege, a tax is

Bill No. HB 349, 2nd Eng.

Amendment No. ____

1 levied at the rate of 6 percent of sales price, or the actual
2 value received from such admissions, which 6 percent shall be
3 added to and collected with all such admissions from the
4 purchaser thereof, and such tax shall be paid for the exercise
5 of the privilege as defined in the preceding paragraph. Each
6 ticket must show on its face the actual sales price of the
7 admission, or each dealer selling the admission must
8 prominently display at the box office or other place where the
9 admission charge is made a notice disclosing the price of the
10 admission, and the tax shall be computed and collected on the
11 basis of the actual price of the admission charged by the
12 dealer. The sale price or actual value of admission shall,
13 for the purpose of this chapter, be that price remaining after
14 deduction of federal taxes ~~and state or locally imposed or~~
15 ~~authorized seat surcharges, taxes, or fees~~, if any, imposed
16 upon such admission, and. ~~The sale price or actual value does~~
17 ~~not include separately stated ticket service charges that are~~
18 ~~imposed by a facility ticket office or a ticketing service and~~
19 ~~added to a separately stated, established ticket price.~~the
20 rate of tax on each admission shall be according to the
21 brackets established by s. 212.12(9).

22 (2)(a)1. No tax shall be levied on admissions to
23 athletic or other events sponsored by elementary schools,
24 junior high schools, middle schools, high schools, community
25 colleges, public or private colleges and universities, deaf
26 and blind schools, facilities of the youth services programs
27 of the Department of Children and Family Services, and state
28 correctional institutions when only student, faculty, or
29 inmate talent is used. However, this exemption shall not apply
30 to admission to athletic events sponsored by an institution
31 within the State University System, and the proceeds of the

Bill No. HB 349, 2nd Eng.

Amendment No. ____

1 tax collected on such admissions shall be retained and used by
2 each institution to support women's athletics as provided in
3 s. 240.533(3)(c).

4 2.a. No tax shall be levied on dues, membership fees,
5 and admission charges imposed by not-for-profit sponsoring
6 organizations. To receive this exemption, the sponsoring
7 organization must qualify as a not-for-profit entity under the
8 provisions of s. 501(c)(3) of the Internal Revenue Code of
9 1954, as amended.

10 b. No tax imposed by this section and not actually
11 collected before August 1, 1992, shall be due from any museum
12 or historic building owned by any political subdivision of the
13 state.

14 ~~c. No tax shall be levied on admission charges to an~~
15 ~~event sponsored by a governmental entity, sports authority, or~~
16 ~~sports commission when held in a convention hall, exhibition~~
17 ~~hall, auditorium, stadium, theater, arena, civic center,~~
18 ~~performing arts center, or publicly owned recreational~~
19 ~~facility and when 100 percent of the risk of success or~~
20 ~~failure lies with the sponsor of the event and 100 percent of~~
21 ~~the funds at risk for the event belong to the sponsor, and~~
22 ~~student or faculty talent is not exclusively used. As used in~~
23 ~~this sub-subparagraph, the terms "sports authority" and~~
24 ~~"sports commission" mean a nonprofit organization that is~~
25 ~~exempt from federal income tax under s. 501(c)(3) of the~~
26 ~~Internal Revenue Code and that contracts with a county or~~
27 ~~municipal government for the purpose of promoting and~~
28 ~~attracting sports-tourism events to the community with which~~
29 ~~it contracts.~~

30 3. No tax shall be levied on an admission paid by a
31 student, or on the student's behalf, to any required place of

Bill No. HB 349, 2nd Eng.

Amendment No. ____

1 sport or recreation if the student's participation in the
2 sport or recreational activity is required as a part of a
3 program or activity sponsored by, and under the jurisdiction
4 of, the student's educational institution, provided his or her
5 attendance is as a participant and not as a spectator.

6 4. No tax shall be levied on admissions to the
7 National Football League championship game, on admissions to
8 any semifinal game or championship game of a national
9 collegiate tournament, or on admissions to a Major League
10 Baseball all-star game.

11 5. A participation fee or sponsorship fee imposed by a
12 governmental entity as described in s. 212.08(6) for an
13 athletic or recreational program is exempt when the
14 governmental entity by itself, or in conjunction with an
15 organization exempt under s. 501(c)(3) of the Internal Revenue
16 Code of 1954, as amended, sponsors, administers, plans,
17 supervises, directs, and controls the athletic or recreational
18 program.

19 6. Also exempt from the tax imposed by this section to
20 the extent provided in this subparagraph are admissions to
21 live theater, live opera, or live ballet productions in this
22 state which are sponsored by an organization that has received
23 a determination from the Internal Revenue Service that the
24 organization is exempt from federal income tax under s.
25 501(c)(3) of the Internal Revenue Code of 1954, as amended, if
26 the organization actively participates in planning and
27 conducting the event, is responsible for the safety and
28 success of the event, is organized for the purpose of
29 sponsoring live theater, live opera, or live ballet
30 productions in this state, has more than 10,000 subscribing
31 members and has among the stated purposes in its charter the

Bill No. HB 349, 2nd Eng.

Amendment No. ____

1 promotion of arts education in the communities which it
2 serves, and will receive at least 20 percent of the net
3 profits, if any, of the events which the organization sponsors
4 and will bear the risk of at least 20 percent of the losses,
5 if any, from the events which it sponsors if the organization
6 employs other persons as agents to provide services in
7 connection with a sponsored event. Prior to March 1 of each
8 year, such organization may apply to the department for a
9 certificate of exemption for admissions to such events
10 sponsored in this state by the organization during the
11 immediately following state fiscal year. The application shall
12 state the total dollar amount of admissions receipts collected
13 by the organization or its agents from such events in this
14 state sponsored by the organization or its agents in the year
15 immediately preceding the year in which the organization
16 applies for the exemption. Such organization shall receive the
17 exemption only to the extent of \$1.5 million multiplied by the
18 ratio that such receipts bear to the total of such receipts of
19 all organizations applying for the exemption in such year;
20 however, in no event shall such exemption granted to any
21 organization exceed 6 percent of such admissions receipts
22 collected by the organization or its agents in the year
23 immediately preceding the year in which the organization
24 applies for the exemption. Each organization receiving the
25 exemption shall report each month to the department the total
26 admissions receipts collected from such events sponsored by
27 the organization during the preceding month and shall remit to
28 the department an amount equal to 6 percent of such receipts
29 reduced by any amount remaining under the exemption. Tickets
30 for such events sold by such organizations shall not reflect
31 the tax otherwise imposed under this section.

Bill No. HB 349, 2nd Eng.

Amendment No. ____

1 7. Also exempt from the tax imposed by this section
2 are entry fees for participation in freshwater fishing
3 tournaments.

4 8. Also exempt from the tax imposed by this section
5 are participation or entry fees charged to participants in a
6 game, race, or other sport or recreational event if spectators
7 are charged a taxable admission to such event.

8 9. No tax shall be levied on admissions to any
9 postseason collegiate football game sanctioned by the National
10 Collegiate Athletic Association.

11 (3) Such taxes shall be paid and remitted at the same
12 time and in the same manner as provided for remitting taxes on
13 sales of tangible personal property, as hereinafter provided.
14 ~~Notwithstanding any other provision of this chapter, the tax~~
15 ~~on admission to an event at a convention hall, exhibition~~
16 ~~hall, auditorium, stadium, theater, arena, civic center,~~
17 ~~performing arts center, or publicly owned recreational~~
18 ~~facility shall be collected at the time of payment for the~~
19 ~~admission but is not due to the department until the first day~~
20 ~~of the month following the actual date of the event for which~~
21 ~~the admission is sold and becomes delinquent on the 21st day~~
22 ~~of that month.~~

23 Section 5. Section 196.1975, Florida Statutes, is
24 amended to read:

25 196.1975 Exemption for property used by nonprofit
26 homes for the aged.--Nonprofit homes for the aged are exempt
27 to the extent that they meet the following criteria:

28 (1) The applicant must be a corporation not for profit
29 pursuant to the provisions of chapter 617 or a Florida limited
30 partnership, the sole general partner of which is a
31 corporation not for profit pursuant to the provisions of

Bill No. HB 349, 2nd Eng.

Amendment No. ____

1 chapter 617, and the corporation not for profit must have been
2 exempt as of January 1 of the year for which exemption from ad
3 valorem property taxes is requested from federal income
4 taxation by having qualified as an exempt charitable
5 organization under the provisions of s. 501(c)(3) of the
6 Internal Revenue Code of 1954 or of the corresponding section
7 of a subsequently enacted federal revenue act.

8 (2) A facility will not qualify as a "home for the
9 aged" unless at least 75 percent of the occupants are over the
10 age of 62 years or totally and permanently disabled. For
11 homes for the aged which are exempt from paying income taxes
12 to the United States as specified in subsection (1), licensing
13 by the Agency for Health Care Administration is required for
14 ad valorem tax exemption hereunder only if the home:

15 (a) Furnishes medical facilities or nursing services
16 to its residents, or

17 (b) Qualifies as an assisted living facility under
18 part III of chapter 400.

19 (3) Those portions of the home for the aged which are
20 devoted exclusively to the conduct of religious services or
21 the rendering of nursing or medical services are exempt from
22 ad valorem taxation.

23 (4)(a) After removing the assessed value exempted in
24 subsection (3), units or apartments in homes for the aged
25 shall be exempt only to the extent that residency in the
26 existing unit or apartment of the applicant home is reserved
27 for or restricted to or the unit or apartment is occupied by
28 persons who have resided in the applicant home and in good
29 faith made this state their permanent residence as of January
30 1 of the year in which exemption is claimed and who also meet
31 the requirements set forth in one of the following

Bill No. HB 349, 2nd Eng.

Amendment No. ____

1 subparagraphs:

2 1. Persons who have gross incomes of not more than
3 \$7,200 per year and who are 62 years of age or older.

4 2. Couples, one of whom must be 62 years of age or
5 older, having a combined gross income of not more than \$8,000
6 per year, or the surviving spouse thereof, who lived with the
7 deceased at the time of the deceased's death in a home for the
8 aged.

9 3. Persons who are totally and permanently disabled
10 and who have gross incomes of not more than \$7,200 per year.

11 4. Couples, one or both of whom are totally and
12 permanently disabled, having a combined gross income of not
13 more than \$8,000 per year, or the surviving spouse thereof,
14 who lived with the deceased at the time of the deceased's
15 death in a home for the aged.

16

17 However, the income limitations do not apply to totally and
18 permanently disabled veterans, provided they meet the
19 requirements of s. 196.081.

20 (b) The maximum income limitations permitted in this
21 subsection shall be adjusted, effective January 1, 1977, and
22 on each succeeding year, by the percentage change in the
23 average cost-of-living index in the period January 1 through
24 December 31 of the immediate prior year compared with the same
25 period for the year prior to that. The index is the average
26 of the monthly consumer price index figures for the stated
27 12-month period, relative to the United States as a whole,
28 issued by the United States Department of Labor.

29 (5) Nonprofit housing projects which are financed by a
30 mortgage loan made or insured by the United States Department
31 of Housing and Urban Development under s. 202, s. 202 with a

Bill No. HB 349, 2nd Eng.

Amendment No. ____

1 s. 8 subsidy, s. 221(d)(3) or (4), or s. 236 of the National
2 Housing Act, as amended, and which are subject to the income
3 limitations established by that department shall be exempt
4 from ad valorem taxation.

5 (6) For the purposes of this section, gross income
6 includes social security benefits payable to the person or
7 couple or assigned to an organization designated specifically
8 for the support or benefit of that person or couple.

9 (7) It is hereby declared to be the intent of the
10 Legislature that subsection (3) implements the ad valorem tax
11 exemption authorized in the third sentence of s. 3(a), Art.
12 VII, State Constitution, and the remaining subsections
13 implement s. 6(e), Art. VII, State Constitution, for purposes
14 of granting such exemption to homes for the aged.

15 (8) Physical occupancy on January 1 is not required in
16 those instances in which a home restricts occupancy to persons
17 meeting the income requirements specified in this section.
18 Those portions of a ~~such~~ property failing to meet those
19 requirements shall qualify for an alternative exemption as
20 provided in subsection (9). In a home in which at least 25
21 percent of the units or apartments of the home are restricted
22 to or occupied by persons meeting the income requirements
23 specified in this section, the common areas of that home are
24 exempt from taxation.

25 (9)(a) Each unit or apartment of a home for the aged
26 not exempted in subsection (3) or subsection (4), which is
27 operated by a not for profit corporation and is owned by such
28 corporation or leased by such corporation from a health
29 facilities authority pursuant to part III of chapter 154 or an
30 industrial development authority pursuant to part III of
31 chapter 159, and which property is used by such home for the

Bill No. HB 349, 2nd Eng.

Amendment No. ____

1 aged for the purposes for which it was organized, is exempt
2 from all ad valorem taxation, except for assessments for
3 special benefits, to the extent of \$25,000 of assessed
4 valuation of such property for each apartment or unit:

5 1. Which is used by such home for the aged for the
6 purposes for which it was organized; and

7 2. Which is occupied, on January 1 of the year in
8 which exemption from ad valorem property taxation is
9 requested, by a person who resides therein and in good faith
10 makes the same his or her permanent home.

11 (b) Each home applying for an exemption under
12 paragraph (a) of this subsection or paragraph (4)(a) must file
13 with the annual application for exemption an affidavit from
14 each person who occupies a unit or apartment for which an
15 exemption under either of those paragraphs ~~that paragraph~~ is
16 claimed stating that the person resides therein and in good
17 faith makes that unit or apartment his or her permanent
18 residence.

19 (10) Homes for the aged, or life care communities,
20 however designated, which are financed through the sale of
21 health facilities authority bonds or bonds of any other public
22 entity, whether on a sale-leaseback basis, a sale-repurchase
23 basis, or other financing arrangement, or which are financed
24 without public-entity bonds, are exempt from ad valorem
25 taxation only in accordance with the provisions of this
26 section.

27 (11) Any portion of such property used for nonexempt
28 purposes may be valued and placed upon the tax rolls
29 separately from any portion entitled to exemption pursuant to
30 this chapter.

31 (12) When it becomes necessary for the property

Bill No. HB 349, 2nd Eng.

Amendment No. ____

1 appraiser to determine the value of a unit, he or she shall
2 include in such valuation the proportionate share of the
3 common areas, including the land, fairly attributable to such
4 unit, based upon the value of such unit in relation to all
5 other units in the home, unless the common areas are otherwise
6 exempted by subsection (8).

7 (13) Sections 196.195 and 196.196 do not apply to this
8 section.

9 Section 6. Effective January 1, 2001, subsections (2)
10 and (3) and paragraph (a) of subsection (5) of section
11 159.805, Florida Statutes, are amended to read:

12 159.805 Procedures for obtaining allocations;
13 requirements; limitations on allocations; issuance reports.--

14 (2) Any written confirmation issued by the director
15 pursuant to subsection (1) ceases to be effective unless the
16 bonds to which that confirmation applies have been issued by
17 the agency and written notice of such issuance has been
18 provided to the director within 155 ~~90~~ calendar days after the
19 date the confirmation was issued or December 29, whichever
20 occurs first.

21 (3) Upon the expiration of the confirmation or at any
22 time the agency decides the allocation is no longer necessary,
23 but, in any event, not later than the 160th ~~95th~~ calendar day
24 after the date the confirmation was issued, the agency shall
25 notify the division, by overnight common carrier delivery
26 service, of its failure to issue any bonds pursuant to the
27 written confirmation. Such notice of failure to issue shall
28 be filed with the division and the allocation provided in the
29 expired confirmation shall be made available for reallocation
30 pursuant to this part. Upon determining that it will not be
31 using allocation for mortgage credit certificates, the issuer

Bill No. HB 349, 2nd Eng.

Amendment No. ____

1 will notify the division in writing within 5 business days
2 that such allocation for mortgage credit certificates,
3 referencing the dollar amount, will not be used, thereby
4 allowing the division to reallocate such amounts.

5 (5)(a) When bonds with a written confirmation of an
6 allocation are issued, the agency issuing such bonds, or its
7 designee, shall provide the division with same-day telephonic
8 notice of such issuance, the principal amount of bonds issued,
9 and the availability of any excess unissued allocation. On
10 the day of issuance of the bonds, the agency, or its designee,
11 shall send a written issuance report to the division to arrive
12 no later than the following business day ~~by overnight common~~
13 ~~carrier delivery service~~ containing the information described
14 in paragraph (b). At issuance, any excess allocation
15 unissued, except in the case of a project that received an
16 allocation of \$50 million or more, immediately reverts to the
17 pool from which the allocation was made, except that, after
18 June 30 of such year, it reverts to the state allocation pool
19 and shall be made available for reallocation. Except for
20 allocations for which an election has been made to issue
21 mortgage credit certificates, any allocation made under this
22 part is contingent upon the filing of the issuance report ~~by~~
23 ~~overnight common carrier delivery service~~ with the division no
24 later than the following business day.

25 Section 7. Effective January 1, 2001, subsection (1)
26 of section 159.806, Florida Statutes, is amended to read:

27 159.806 Regional allocation pools.--

28 (1) Each region listed in s. 159.804(2) has an
29 allocation pool for issuing written confirmations of
30 allocation for private activity bonds. In issuing such
31 written confirmations, the division must first use the

Bill No. HB 349, 2nd Eng.

Amendment No. ____

1 allocation pool for the region in which the agency issuing
2 such bonds or on whose behalf such bonds are being issued is
3 located, except prior to June April 1, when the state
4 allocation pool or the Florida First Business allocation pool
5 must be used to finance priority projects until such
6 allocation is exhausted unless the agency requests an
7 allocation for a priority project from the regional allocation
8 pool. Unless otherwise agreed to by the affected agencies,
9 when such bonds are to be issued by an agency whose boundaries
10 include more than one region, the division must first issue an
11 allocation from the allocation pool for the region in which
12 the project is to be located.

13 Section 8. Effective January 1, 2001, subsection (2)
14 of section 159.807, Florida Statutes, is amended to read:

15 159.807 State allocation pool.--

16 (2) Except as provided in subsection (1), prior to
17 June April 1 of each year, the state allocation pool shall be
18 available solely to provide written confirmations for private
19 activity bonds to finance priority projects except
20 manufacturing facilities. To obtain a written allocation for
21 private activity bonds to finance a priority project from the
22 state allocation pool prior to June April 1 of each year, the
23 notice of intent to issue must be filed with the division no
24 later than May March 1. If the total amount requested in
25 notices of intent to issue for priority projects does not
26 exceed the total amount of the state allocation pool, the
27 director shall issue written confirmation for each notice of
28 intent to issue by May March 15. If the total amount
29 requested in notices of intent to issue private activity bonds
30 for priority projects exceeds the total amount of the state
31 allocation pool, the director shall forward all timely notices

Bill No. HB 349, 2nd Eng.

Amendment No. ____

1 of intent to issue received by the division for those projects
2 to the Governor who shall render a decision by June ~~April~~ 1 as
3 to which notices of intent to issue are to receive written
4 confirmations. If additional portions of the state volume
5 limitation of private activity bonds permitted to be issued in
6 the state are subsequently placed into the state allocation
7 pool, the remainder of the timely notices of intent to issue
8 for priority projects shall be provided written confirmations
9 in the order established by the Governor prior to any other
10 notices of intent to issue filed with the division.

11 Section 9. Section 159.809, Florida Statutes, is
12 amended to read:

13 159.809 Recapture of unused amounts.--

14 (1) On April 1 of each year, any portion of each
15 ~~initial~~ allocation made pursuant to s. 159.804(4) for which
16 the division has not issued a written confirmation ~~has not~~
17 ~~been issued by the director or for which an issuance report~~
18 ~~for bonds utilizing such an allocation has not been received~~
19 ~~by the division prior to such date~~ shall be added to the
20 Florida First Business allocation pool.

21 (2) On July 1 of each year, any portion of each
22 ~~initial~~ allocation made pursuant to s. 159.804(2) ~~or (3)~~ for
23 which the division has not issued a written confirmation ~~has~~
24 ~~not been issued by the director or for which an issuance~~
25 ~~report for bonds utilizing such an allocation has not been~~
26 ~~received by the division prior to that date~~ shall be added to
27 the Florida First Business allocation pool. On July 1 of each
28 year, any portion of each allocation made pursuant to s.
29 159.804(3) for which the division has not issued a written
30 confirmation or has not received an issuance report shall be
31 added to the Florida First Business allocation pool. On and

Bill No. HB 349, 2nd Eng.

Amendment No. ____

1 after July 2 of each year, any portion of such allocations for
 2 which a written confirmation has been issued and which
 3 confirmation expires or is relinquished by the agency
 4 receiving the allocation, shall be added to the state
 5 allocation pool.

6 (3) On October 1 of each year, any portion of the
 7 allocation made to the Florida First Business allocation pool
 8 pursuant to s. 159.804(5) or subsection (1) or subsection (2),
 9 which is eligible for carryforward pursuant to s. 146(f) of
 10 the Code but which has not been certified for carryforward by
 11 the Office of Tourism, Trade, and Economic Development, shall
 12 be returned to the Florida First Business allocation pool.

13 (4)(3) On November 16 of each year, any portion of the
 14 ~~initial~~ allocation, made pursuant to s. 159.804(1), s.
 15 159.804(5), or subsection (1), ~~or~~ subsection (2), ~~or~~
 16 subsection (3), other than as provided in s. 159.8083, for
 17 which an issuance report for bonds utilizing such an
 18 allocation has not been received by the division prior to that
 19 date shall be added to the state allocation pool.

20 Section 10. Subsection (1) of section 159.81, Florida
 21 Statutes, is amended to read:

22 159.81 Unused allocations; carryforwards.--

23 (1) The division shall, when requested, provide
 24 carryforwards pursuant to s. 146(f) of the Code for written
 25 confirmations for priority projects which qualify for a
 26 carryforward pursuant to s. 146(f) of the Code, if such
 27 request is accompanied by an opinion of bond counsel to that
 28 effect. In addition, in the case of Florida First Business
 29 projects, the division shall, when requested, grant requests
 30 for carryforward only after receipt of a certification from
 31 the Office of Tourism, Trade, and Economic Development that

Bill No. HB 349, 2nd Eng.

Amendment No. ____

1 the project has been approved by such office to receive
2 carryforward.

3 Section 11. Section 159.8083, Florida Statutes, is
4 amended to read:

5 159.8083 Florida First Business allocation pool.--The
6 Florida First Business allocation pool is hereby established.
7 The Florida First Business allocation pool shall be available
8 solely to provide written confirmation for private activity
9 bonds to finance Florida First Business projects certified by
10 the Office of Tourism, Trade, and Economic Development as
11 eligible to receive a written confirmation. Allocations from
12 such pool shall be awarded statewide pursuant to procedures
13 specified in s. 159.805, except that the provisions of s.
14 159.805(2), (3), and (6) do not apply. Florida First Business
15 projects that are eligible for a carryforward shall not lose
16 their allocation pursuant to s. 159.809(3) on October 1, or
17 pursuant to s. 159.809(4) on November 16, if they have applied
18 for and have been granted a carryforward by the division
19 pursuant to s. 159.81(1). In issuing written confirmations of
20 allocations for Florida First Business projects, the division
21 shall use the Florida First Business allocation pool. If
22 allocation is not available from the Florida First Business
23 allocation pool, the division shall issue written
24 confirmations of allocations for Florida First Business
25 projects pursuant to s. 159.806 or s. 159.807, in such order.
26 For the purpose of determining priority within a regional
27 allocation pool or the state allocation pool, notices of
28 intent to issue bonds for Florida First Business projects to
29 be issued from a regional allocation pool or the state
30 allocation pool shall be considered to have been received by
31 the division at the time it is determined by the division that

Bill No. HB 349, 2nd Eng.

Amendment No. ____

1 the Florida First Business allocation pool is unavailable to
2 issue confirmation for such Florida First Business project.
3 If the total amount requested in notices of intent to issue
4 private activity bonds for Florida First Business projects
5 exceeds the total amount of the Florida First Business
6 allocation pool, the director shall forward all timely notices
7 of intent to issue, which are received by the division for
8 such projects, to the Office of Tourism, Trade, and Economic
9 Development which shall render a decision as to which notices
10 of intent to issue are to receive written confirmations. The
11 Office of Tourism, Trade, and Economic Development, in
12 consultation with the division, shall develop rules to ensure
13 that the allocation provided in such pool is available solely
14 to provide written confirmations for private activity bonds to
15 finance Florida First Business projects and that such projects
16 are feasible and financially solvent.

17 Section 12. Effective upon this act becoming a law and
18 operating retroactively to January 1, 2000, section 196.1978,
19 Florida Statutes, is amended to read:

20 196.1978 Affordable ~~Low-income~~ housing property
21 exemption.--Property used to provide affordable housing
22 servng eligible pursuant to any state housing program
23 ~~authorized under chapter 420 to low-income or very-low-income~~
24 ~~persons as defined by s. 159.603(7) and persons meeting income~~
25 limits specified in s. 420.0004(9) and (14), which property is
26 owned entirely by a nonprofit entity ~~corporation~~ which is
27 qualified as charitable under s. 501(c)(3) of the Internal
28 Revenue Code and which complies with Rev. Proc. 96-32, 1996-1
29 C.B. 717, shall be considered property owned by an exempt
30 entity and used for a charitable purpose, and those portions
31 of the affordable housing property which provide housing to

Bill No. HB 349, 2nd Eng.

Amendment No. ____

1 individuals with incomes as defined in s. 420.0004(9) and (14)
 2 ~~such property~~ shall be exempt from ad valorem taxation to the
 3 extent authorized in s. 196.196. All property identified in
 4 this section shall comply with the criteria for determination
 5 of exempt status to be applied by property appraisers on an
 6 annual basis as defined in s. 196.195. The Legislature intends
 7 that any property owned by a limited liability company which
 8 is disregarded as an entity for federal income tax purposes
 9 pursuant to Treasury Regulation 301.7701-3(b)(1)(ii) shall be
 10 treated as owned by its sole member.

11 Section 13. Subsections (37) and (38) are added to
 12 section 420.507, Florida Statutes, to read:

13 420.507 Powers of the corporation.--The corporation
 14 shall have all the powers necessary or convenient to carry out
 15 and effectuate the purposes and provisions of this part,
 16 including the following powers which are in addition to all
 17 other powers granted by other provisions of this part:

18 (37) To provide by rule, in connection with any
 19 corporation competitive program, for the reservation of future
 20 allocation or funding to provide a remedy for a litigant which
 21 is ultimately successful in its litigation regarding a
 22 competitive application, and to establish a date certain by
 23 which, if litigation is not resolved, the successful litigant
 24 will be funded from a subsequent year's available allocation
 25 or funding.

26 (38) To designate private activity allocation for
 27 tax-exempt bonds received by the corporation pursuant to part
 28 VI of chapter 159 between single-family and multifamily
 29 projects.

30 Section 14. Subsection (3) of section 420.5099,
 31 Florida Statutes, is amended to read:

Bill No. HB 349, 2nd Eng.

Amendment No. ____

1 420.5099 Allocation of the low-income housing tax
2 credit.--

3 (3) The corporation may request such information from
4 applicants as will enable it to make the allocations according
5 to the guidelines set forth in subsection (2), including, but
6 not limited to, the information required to be provided the
7 corporation by chapter 67 91-21, Florida Administrative Code.

8 Section 15. Section 420.526, Florida Statutes, is
9 amended to read:

10 420.526 Predevelopment Loan Program; loans and grants
11 authorized; activities eligible for support.--

12 (1) The corporation is authorized to ~~underwrite and~~
13 make loans and grants from the Housing Predevelopment Fund to
14 eligible sponsors when it determines that:

15 (a) A need for housing for the target population
16 exists in the area described in the application; and

17 (b) Federal, state, or local public funds or private
18 funds are available or likely to be available to aid in the
19 site acquisition, site development, construction,
20 rehabilitation, maintenance, or support of the housing
21 proposed in the application.

22 (2) If a loan is made, the corporation is authorized
23 to forgive such loan, and thereby make a grant to a sponsor
24 for any moneys which are unable to be repaid due to the
25 sponsor's inability to obtain construction or permanent
26 financing for the development. The corporation shall not
27 forgive the portion of the loan, if any, which is secured by a
28 mortgage to the extent such loan could be repaid from the sale
29 of the mortgaged property shall not award a grant or loan to a
30 sponsor that is unable to demonstrate the ability to proceed
31 as verified by a qualified development team.

Bill No. HB 349, 2nd Eng.

Amendment No. ____

1 (3) The corporation shall establish rules for the
2 equitable distribution of the funds in a manner that meets the
3 need and demand for housing for the target population.
4 ~~However, during the first 6 months of fund availability, at~~
5 ~~least 40 percent of the total funds made available under this~~
6 ~~program shall be reserved for Sponsors of farmworker housing,~~
7 ~~if any, shall receive first priority under this program, and~~
8 ~~further priorities shall be as established by rule of the~~
9 ~~corporation.~~

10 (4) The activities of sponsors which are eligible for
11 housing predevelopment loans and grants shall include, but not
12 be limited to:

13 (a) Site acquisition.

14 (b) Site development.

15 (c) Fees for requisite services from architects,
16 engineers, surveyors, attorneys, and other professionals.

17 (d) Marketing expenses relating to advertisement.

18 ~~(5) The activities of sponsors which are eligible for~~
19 ~~housing predevelopment grants shall include, but not be~~
20 ~~limited to:~~

21 (e)~~(a)~~ Administrative expenses.

22 (f)~~(b)~~ Market and feasibility studies.

23 (g)~~(c)~~ Consulting fees.

24 (5)~~(6)~~ Any funds paid out of the Housing
25 Predevelopment Fund for activities under ss. 420.521-420.529
26 which are reimbursed to the sponsor from another source shall
27 be repaid to the fund.

28 ~~(7) Sponsors receiving loans for professional fees may~~
29 ~~receive forgiveness of such loans if it is determined that the~~
30 ~~proposed project would not be feasible for housing for the~~
31 ~~target population.~~

Bill No. HB 349, 2nd Eng.

Amendment No. ____

1 ~~(6)~~⁽⁸⁾ Terms and conditions of housing predevelopment
2 loan agreements shall be established by rule and shall
3 include:

4 (a) Provision for interest, which shall be set at
5 between 0 and 3 percent per year, as established by the
6 corporation.

7 (b) Provision of a schedule for the repayment of
8 principal and interest for a term not to exceed 3 years or
9 initiation of permanent financing, whichever event occurs
10 first. However, the corporation may extend the term of a loan
11 for an additional period ~~not to exceed 1 year~~ if extraordinary
12 circumstances exist and if such extension would not jeopardize
13 the corporation's security interest.

14 (c) Provision of reasonable security for the housing
15 predevelopment loan to ensure the repayment of the principal
16 and any interest accrued within the term specified.
17 ~~Reasonable security shall be a promissory note secured by a~~
18 ~~mortgage from the sponsor on the property to be purchased,~~
19 ~~improved, or purchased and improved with the proceeds of the~~
20 ~~housing predevelopment loan or other collateral acceptable to~~
21 ~~the corporation.~~

22 (d) Provisions to ensure that the land acquired will
23 be used for the development of housing and related services
24 for the target population.

25 (e) Provisions to ensure, to the extent possible, that
26 any accrued savings in cost due to the availability of these
27 funds will be passed on to the target population in the form
28 of lower land prices. The corporation shall ensure that such
29 savings in land prices shall be passed on in the form of lower
30 prices or rents for dwellings constructed on such land.

31 (f) Provisions to ensure that any land acquired

Bill No. HB 349, 2nd Eng.

Amendment No. ____

1 through assistance under ss. 420.521-420.529 for housing for
2 the target population shall not be disposed of or alienated in
3 a manner that violates Title VII of the 1968 Civil Rights Act,
4 which specifically prohibits discrimination based on race,
5 sex, color, religion, or national origin or that violates
6 other applicable federal or state laws.

7 ~~(7)(9)~~ No predevelopment loan made under this section
8 shall exceed the lesser of:

9 (a) The development and acquisition costs for the
10 project, as determined by rule of the corporation; or

11 (b) Five hundred thousand dollars.

12 ~~(8)(10)~~ Any real property or any portion thereof
13 purchased or developed under ss. 420.521-420.529 may be
14 disposed of by the eligible sponsor upon the terms and
15 conditions established by rule of the corporation and
16 consistent with ss. 420.521-420.529, at a price not to exceed
17 the actual prorated land costs, development costs, accrued
18 taxes, and interest.

19 Section 16. Subsections (3), (5), (7), and (8) of
20 section 420.609, Florida Statutes, are amended to read:

21 420.609 Affordable Housing Study Commission.--Because
22 the Legislature firmly supports affordable housing in Florida
23 for all economic classes:

24 (3) The department and the corporation ~~agency~~ shall
25 supply such information, assistance, and facilities as are
26 deemed necessary for the commission to carry out its duties
27 under this section and shall provide such staff assistance as
28 is necessary for the performance of required clerical and
29 administrative functions of the commission.

30 (5) The commission shall review, evaluate, and make
31 recommendations regarding existing and proposed housing

Bill No. HB 349, 2nd Eng.

Amendment No. ____

1 programs and initiatives. The commission shall provide these
2 and any other housing recommendations to the secretary of the
3 Department of Community Affairs and the executive director of
4 the corporation.

5 (7) By July 15 ~~December 31~~ of each year beginning in
6 2001 ~~1992~~, the commission shall prepare and submit to the
7 Governor, the President of the Senate, and the Speaker of the
8 House of Representatives a report detailing its findings and
9 making specific program, legislative, and funding
10 recommendations and any other recommendations it deems
11 appropriate.

12 (8) The commission shall recommend studies to be
13 conducted for ~~included in the annual research agenda of the~~
14 ~~Multidisciplinary Center for affordable housing. These~~
15 ~~recommendations shall be submitted to the department and the~~
16 ~~center in order to assist them in establishing an appropriate~~
17 ~~research agenda for the center.~~

18 Section 17. Subsections (4) and (27) of section
19 420.9071, Florida Statutes, are amended to read:

20 420.9071 Definitions.--As used in ss.
21 420.907-420.9079, the term:

22 (4) "Annual gross income" means annual income as
23 defined under the Section 8 housing assistance payments
24 programs in 24 C.F.R. part 5; annual income as reported under
25 the census long form for the recent available decennial
26 census; or adjusted gross income as defined for purposes of
27 reporting under Internal Revenue Service Form 1040 for
28 individual federal annual income tax purposes. Counties and
29 eligible municipalities shall calculate income by annualizing
30 verified sources ~~projecting the prevailing annual rate of~~
31 income for ~~all adults in~~ the household as the amount of income

Bill No. HB 349, 2nd Eng.

Amendment No. ____

1 to be received in a household during the 12 months following
2 the effective date of the determination.

3 (27) "Sales price" or "value" means, in the case of
4 acquisition of an existing or newly constructed unit, the
5 amount on the executed sales contract. For eligible persons
6 who are building a unit on land that they own, the sales price
7 is determined by an appraisal performed by a state-certified
8 appraiser. The appraisal must include the value of the land
9 and the improvements using the after-construction value of the
10 property and must be dated within 12 months of the date
11 construction is to commence. The sales price of any unit must
12 include the value of the land in order to qualify as eligible
13 housing as defined in subsection (8). In the case of
14 rehabilitation or emergency repair of an existing unit that
15 does not create additional living space, sales price or value
16 means the value of the real property, as determined by an
17 appraisal performed by a state-certified appraiser and dated
18 within 12 months of the date construction is to commence or
19 the assessed value of the real property as determined by the
20 county property appraiser, ~~plus the cost of the improvements.~~
21 In the case of rehabilitation of an existing unit that
22 includes the addition of new living space, sales price or
23 value means the value of the real property, as determined by
24 an appraisal performed by a state-certified appraiser and
25 dated within 12 months of the date construction is to commence
26 or the assessed value of the real property as determined by
27 the county property appraiser, plus the cost of the
28 improvements in either case.

29 Section 18. Paragraph (e) of subsection (3) and
30 paragraph (c) of subsection (4) of section 420.9075, Florida
31 Statutes, are amended to read:

Bill No. HB 349, 2nd Eng.

Amendment No. ____

1 420.9075 Local housing assistance plans;
2 partnerships.--

3 (3) Each local housing assistance plan is governed by
4 the following criteria and administrative procedures:

5 (e) The staff or entity that has administrative
6 authority for implementing a local housing assistance plan
7 assisting rental developments shall annually monitor and
8 determine tenant eligibility or, to the extent the Florida
9 Housing Finance Corporation provides the same monitoring and
10 determination, a municipality, county, or local housing
11 financing authority may rely on such monitoring and
12 determination of tenant eligibility.

13 (4) The following criteria apply to awards made to
14 eligible sponsors or eligible persons for the purpose of
15 providing eligible housing:

16 (c) The sales price or value of new or existing
17 eligible housing may not exceed 90 percent of the average
18 ~~median~~ area purchase price in the statistical area in which
19 ~~where~~ the eligible housing is located, which housing was
20 purchased during the most recent 12-month period for which
21 sufficient statistical information is available or, as
22 established by the United States Department of Treasury.

23
24 If both an award under the local housing assistance plan and
25 federal low-income housing tax credits are used to assist a
26 project and there is a conflict between the criteria
27 prescribed in this subsection and the requirements of s. 42 of
28 the Internal Revenue Code of 1986, as amended, the county or
29 eligible municipality may resolve the conflict by giving
30 precedence to the requirements of s. 42 of the Internal
31 Revenue Code of 1986, as amended, in lieu of following the

Bill No. HB 349, 2nd Eng.

Amendment No. ____

1 criteria prescribed in this subsection with the exception of
2 paragraphs (a) and (d) of this subsection.

3 Section 19. Section 760.26, Florida Statutes, is
4 created to read:

5 760.26 Prohibited discrimination in land use decisions
6 and in permitting of development.--It is unlawful to
7 discriminate in land use decisions or in the permitting of
8 development based on race, color, national origin, sex,
9 disability, familial status, religion, or, except as otherwise
10 provided by law, the source of financing of a development or
11 proposed development.

12 Section 20. State Farmworker Housing Pilot Loan
13 Program.--The State Farmworker Housing Pilot Loan Program is
14 created for the purpose of demonstrating the ability to use
15 state dedicated funds to leverage Federal Government, local
16 government, and private resources to provide affordable, safe,
17 and sanitary rental housing units for farmworkers.

18 (1) Subject to the availability of funds appropriated
19 to fund the State Farmworker Housing Pilot Loan Program, the
20 Florida Housing Finance Corporation shall have the authority
21 to make farmworker housing loans to a sponsor, as defined in
22 s. 420.503(37), Florida Statutes, provided the sponsor:

23 (a) Agrees to:

24 1. Set aside at least 80 percent of the units for
25 eligible farmworkers, as defined in s. 420.503(18), Florida
26 Statutes;

27 2. Set aside 100 percent of the units for households
28 whose family income does not exceed:

29 a. Fifty percent of the adjusted local median income
30 in areas which are not metropolitan statistical areas; or

31 b. Forty percent of adjusted local median income in

Bill No. HB 349, 2nd Eng.

Amendment No. ____

1 metropolitan statistical areas; and

2 3. Limit rents to no more than 30 percent of the
3 maximum household income adjusted to unit size; or

4 (b) Uses federal funds provided under section 514 or
5 section 516 of Title V of the Federal Housing Act of 1949 and
6 meets maximum rental limits, tenant eligibility, and other
7 regulatory requirements established pursuant to such programs.

8 (2) The corporation shall issue a request for
9 proposals to solicit applications for loans offered pursuant
10 to this section and shall establish a funding cycle to
11 distribute funds pursuant to this section. The corporation
12 shall coordinate this cycle with the fiscal year 2001 federal
13 funding cycle for section 514 or section 516 of Title V of the
14 Federal Housing Act of 1949. The corporation may distribute
15 through this funding cycle any additional funds set aside for
16 farmworker housing under the State Apartment Incentive Loan
17 Program authorized by s. 420.5087, Florida Statutes, or other
18 funds appropriated for the State Farmworker Housing Pilot Loan
19 Program.

20 (3) All eligible applications shall:

21 (a) Demonstrate that the sponsor possesses title to or
22 firm site control of land and evidences availability of
23 required infrastructure.

24 (b) Have grants, donations of land, or contributions
25 from other sources collectively totaling at least 25 percent
26 of the total development cost. Such grants, donations of land,
27 or contributions need not be committed at the time of
28 application. The corporation shall establish a set time for
29 receipt of such commitments.

30 (c) Have local government contributions and private
31 agriculture producer funds and other private leveraged funds

Bill No. HB 349, 2nd Eng.

Amendment No. ____

1 totaling no less than 3 percent of the total development cost.

2 (d) Demonstrate accessibility to commercial businesses
3 and services needed to serve the needs of the resident
4 farmworkers or include a viable plan to provide access to
5 those commercial businesses and services.

6 (e) Limit developer fees to no more than 15 percent of
7 the total development cost, less developer fees and land cost.

8 (4) The corporation shall establish a review committee
9 composed of staff of the Department of Community Affairs
10 selected by the Secretary of Community Affairs and staff of
11 the corporation and shall establish a scoring system for
12 evaluation and competitive ranking of applications submitted
13 in this program.

14 (a) Each application shall address and be evaluated
15 and ranked based on the following criteria:

16 1. A demonstrated need for farmworker housing:
17 Proposed developments in a county determined by the Shimberg
18 Center for Affordable Housing's April 1997 Migrant Farm Worker
19 Needs Assessment, or any subsequent assessment, to have a
20 shortage of affordable housing for 3,000 or more farmworkers
21 shall receive maximum points. Sponsors proposing developments
22 in other counties and demonstrating a high need for farmworker
23 housing through other state or local governmental reports or
24 market studies are eligible for funding under this section,
25 but shall receive less points.

26 2. Developer fees: Sponsors with developer fees less
27 than 15 percent shall be awarded additional points. There
28 shall be no identity of interest between the sponsor,
29 affiliated entities, and the contractor, and the sponsor or
30 affiliated entities shall not receive any financial or other
31 remuneration from the contractor as a condition of the

Bill No. HB 349, 2nd Eng.

Amendment No. ____

1 contractor's selection.

2 3. The project's mix: Applications providing a
3 set-aside of 20 percent or more units for seasonal, temporary,
4 or migrant workers, including unaccompanied workers, shall
5 receive additional points.

6 4. Innovation: Innovative planning concepts such as a
7 phased development plan for mixed-income or occupational
8 groups, home ownership, or commercial uses on a nearby parcel
9 shall receive additional points.

10 5. Innovative building designs: Innovative building
11 designs, which are targeted to meet the needs of the
12 hard-to-serve population of migrant, seasonal, and
13 very-low-income tenants which lower costs and rents while
14 providing safe, sanitary, and decent housing shall receive
15 additional points.

16 6. Federal Government contributions: Scoring shall
17 provide additional points based on the percentage of federal
18 funds leveraged. Such funds need not be committed to the
19 proposed project. The corporation shall establish a set time
20 for receipt of such commitments, taking into consideration the
21 application deadlines and projected determination periods set
22 by each of the agencies responsible for the federal funds
23 proposed as leveraged. The corporation may give more points
24 to applications with commitments of federal contributions.

25 7. Local government participation: Evidence of local
26 government participation in project planning demonstrating a
27 commitment to the project's success, including, but not
28 limited to, comprehensive planning, letters of support, and
29 other activities, shall receive additional points.

30 8. A provision for supportive services accessible
31 onsite or through cooperative agreements with service

Bill No. HB 349, 2nd Eng.

Amendment No. ____

1 providers in the community: Scoring shall provide additional
2 points to eligible applications that provide one or more
3 qualified tenant programs to enhance quality of life for
4 residents. Such programs include, but are not limited to, the
5 inclusion of a Title XX or Head Start child care facility for
6 children onsite or within 3 miles of the development, tenant
7 activities, health care, financial counseling, English as a
8 Second Language courses, and GED courses.

9 9. The quality of the project's design: All
10 developments shall include the equivalent of 0.25 full
11 bathroom facilities per bed or tenant; onsite laundry, laundry
12 sink, or hookups and space for a washer and dryer inside each
13 unit; and appropriate minimum storage space. Flexibility shall
14 be permitted for innovative designs which meet the needs of
15 the population served.

16 a. The following items are not required and shall
17 receive no points in the scoring of applications: two full
18 bathrooms in all three-bedroom units, one and one-half
19 bathrooms in all two-bedroom units, swimming pool, dishwasher,
20 garbage disposals, and cable television hookups.

21 b. The following items are not required but shall
22 receive additional points in the scoring of applications:
23 window treatments, 30-year roofing on all buildings, gated
24 community with carded entry or security guard, car care area,
25 covered picnic area, playground, outdoor recreation area for
26 older children, two or more parking spaces per unit, large
27 multipurpose room or clubhouse, air conditioning or
28 whole-house fan as determined by geographic region or seasonal
29 occupancy, hurricane shutters or resistant glass, and energy
30 conservation features.

31 10. The feasibility and economic viability of the

Bill No. HB 349, 2nd Eng.

Amendment No. ____

1 project.

2 11. The sponsor's development experience: Scoring
3 shall provide the most points to eligible applicants with
4 successful experience in the development of farmworker housing
5 commensurate to the size and scope of the proposed
6 development. Applicants with less development experience or
7 experience in projects substantially smaller than that
8 proposed shall receive less points. The experience may be
9 that of an affiliated or controlling corporation where the
10 eligible applicant is established to limit liability of the
11 affiliated group.

12 12. The sponsor's management experience: Scoring shall
13 provide the most points to eligible applicants with successful
14 experience in the management of farmworker housing
15 commensurate to the size and scope of the proposed
16 development. Applicants with less management experience or
17 experience in projects substantially smaller than the proposed
18 development shall receive less points. The experience may be
19 that of an affiliated or controlling nonprofit corporation
20 where the eligible applicant is established to limit liability
21 of the affiliated group.

22 13. The ability to proceed with construction: Scoring
23 shall provide the most points to those applicants able to
24 proceed in a timely manner. In addition to local government
25 participation as addressed in subparagraph 7., items to be
26 scored shall include, but not be limited to: environmental
27 safety, infrastructure availability, schematic site plans and
28 elevations, and conceptual, preliminary, or final site plan
29 approval.

30 14. A management plan to attract, serve, and keep
31 eligible farmworker tenants.

Bill No. HB 349, 2nd Eng.

Amendment No. ____

1 (b) The corporation may reject any application.

2 (c) The review committee established by the
3 corporation shall make recommendations to the board of
4 directors of the corporation regarding program participation
5 under the State Farmworker Housing Pilot Loan Program. The
6 corporation board shall make the final ranking and the
7 decisions regarding which applicants shall become program
8 participants based on the scores received in the competitive
9 ranking, further review of applications, and the
10 recommendations of the review committee. The corporation
11 board shall approve or reject applications for loans and shall
12 determine the tentative loan amount available to each
13 applicant selected for participation in the program.

14 (5) Loans provided pursuant to this section shall be
15 nonamortizing. The corporation shall establish interest rates
16 for loans made pursuant to this section. Loans to
17 not-for-profit applicants shall have interest rates of zero
18 percent if no low-income housing tax credits are allocated to
19 the development. If low-income housing tax credits are
20 allocated to the development, the interest rate may be
21 adjusted upward to meet appropriate federal requirements.
22 Loans to for-profit applicants shall have interest rates of 3
23 percent if no low-income housing tax credits are allocated to
24 the development. If low-income housing tax credits are
25 allocated to the development, the interest rate may be
26 adjusted upward to meet appropriate federal requirements.
27 Loans shall not exceed \$5 million. The following provisions
28 shall apply to all loans provided under this section:

29 (a) No loan combined with any other mortgage in a
30 superior position shall exceed the development cost or the
31 value of security, whichever is less.

Bill No. HB 349, 2nd Eng.

Amendment No. ____

1 (b) The loan term shall be for a period of not less
2 than 20 years. The corporation may renegotiate and extend the
3 loan in order to extend the availability of housing for
4 farmworkers. The term of a loan may not extend beyond the
5 period for which the sponsor agrees to provide housing for
6 farmworkers as provided in subsection (1). Payment on the
7 loans shall be based on the actual development cash flow and
8 principal and interest may be deferred without constituting a
9 default on the loan. The corporation may defer repayment of
10 loans made under this section until the end of the loan
11 period, including any extension, or until the housing no
12 longer meets the requirements of subsection (1), whichever
13 occurs first.

14 (c) The discrimination provisions of s. 420.516,
15 Florida Statutes, shall apply to all loans.

16 (d) The proceeds of all loans shall be used for new
17 construction or substantial rehabilitation which creates
18 affordable, safe, and sanitary housing units.

19 (e) Sponsors shall annually certify the eligibility
20 status and adjusted gross income of all persons or families
21 qualified under subsection (1) who are residing in a project
22 funded by this program. For monitoring purposes, the
23 corporation may rely on a federal governmental entity which is
24 also required to monitor and determine tenant eligibility.

25 (f) If agricultural and market conditions change
26 substantially in a market area in which a project is located,
27 the sponsor may request approval from the corporation for
28 changes in the occupational or income set-aside requirements.
29 The sponsor shall submit evidence of such market changes,
30 including, but not limited to, a market study and statements
31 from agricultural producers and agricultural labor

Bill No. HB 349, 2nd Eng.

Amendment No.

1 representatives. The board of directors of the corporation
2 may amend set-aside requirements; however, such changes shall
3 preserve the maximum percentage of units for eligible
4 farmworkers as market conditions permit.

5 (6) If a default on a loan occurs, the corporation may
6 foreclose on any mortgage or security interest or commence any
7 legal action to protect the interest of the corporation and
8 recover the amount of the unpaid principal, accrued interest,
9 and fees. The corporation may acquire real or personal
10 property or any interest in such property when that
11 acquisition is necessary or appropriate to: protect any loan;
12 sell, transfer, and convey any such property to a buyer
13 without regard to the provisions of chapters 253 and 270,
14 Florida Statutes; and, if that sale, transfer, or conveyance
15 cannot be effected within a reasonable time, lease such
16 property for occupancy by eligible persons. All sums recovered
17 from the sale, transfer, conveyance, or lease of such property
18 shall be deposited into an account established by the
19 corporation in a qualified public depository meeting the
20 requirements of chapter 280, Florida Statutes, for purposes of
21 expending moneys appropriated to fund the State Farmworker
22 Housing Pilot Loan Program as provided in subsection (1).

23 (7) Subject to the availability of funds appropriated
24 to fund the State Farmworker Housing Pilot Loan Program, the
25 Florida Housing Finance Corporation shall contract with a
26 nonprofit corporation, qualified under s. 501(c)(3) of the
27 Internal Revenue Code, representing a mix of stakeholders
28 concerned with housing conditions faced by migrant and
29 seasonal farmworkers with demonstrated expertise in housing
30 issues. The corporation shall select such contractor within 90
31 days after the effective date of this section to assist the

Bill No. HB 349, 2nd Eng.

Amendment No. ____

1 corporation in establishing and implementing the State
2 Farmworker Housing Pilot Loan Program, and to prepare a
3 research report that includes a needs assessment and strategic
4 plan for agricultural labor housing in this state. The
5 research report shall be submitted to the Governor, the
6 President of the Senate, and the Speaker of the House of
7 Representatives. The report shall:

8 (a) Identify localities throughout this state having
9 the greatest need for newly-constructed or rehabilitated
10 agricultural labor housing.

11 (b) Identify successful project prototypes to provide
12 safe, decent, and affordable agricultural housing.

13 (c) Provide an analysis of state and local barriers to
14 the development of agricultural housing.

15 (d) Profile successful state and local government
16 programs within and without this state that address
17 agricultural housing needs.

18 Section 21. Nothing in this act shall serve to remove
19 the exemption from any entity that is currently eligible for
20 and receives the exemption.

21 Section 22. Except as otherwise provided in this act,
22 this act shall take effect July 1, 2000.

23
24

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

26 And the title is amended as follows:

27 Delete everything before the enacting clause

28

29 and insert:

30

A bill to be entitled

31

An act relating to taxation; amending s.

Bill No. HB 349, 2nd Eng.

Amendment No. ____

1 196.1975, F.S., which provides exemptions for
2 nonprofit homes for the aged; specifying that
3 the exemption applicable to such homes whose
4 residents meet certain income limitations
5 applies to certain individual units or
6 apartments of such homes; providing for
7 application of a residency affidavit
8 requirement to applicants for such exemption;
9 revising provisions relating to qualification
10 for the alternative exemption provided by that
11 section for those portions of a home which do
12 not meet the income limitations; providing that
13 s. 196.195, F.S., which provides requirements
14 and criteria for determining the profit or
15 nonprofit status of an applicant for exemption,
16 and s. 196.196, F.S., which provides criteria
17 for determining whether property is entitled to
18 a charitable, religious, scientific, or
19 literary exemption, do not apply to that
20 section; amending s. 159.805, F.S.; revising
21 procedures for obtaining allocations of private
22 activity bonds; amending s. 159.806, F.S.;
23 specifying use of Florida First Business
24 allocation pool for priority projects before
25 using regional allocation pools; amending s.
26 159.807, F.S.; requiring availability of the
27 state allocation pool for certain purposes;
28 amending s. 159.8083, F.S.; clarifying
29 preservation of allocations for certain Florida
30 First Business projects; amending s. 159.809,
31 F.S.; clarifying recapture by the Florida First

Bill No. HB 349, 2nd Eng.

Amendment No. ____

1 Business allocation pool of portions of certain
2 unused allocations; amending s. 159.81, F.S.;
3 providing for granting requests for
4 carryforward of certain allocations relating to
5 Florida First Business projects under certain
6 circumstances; amending s. 196.1978, F.S.;
7 expanding the classes of certain low-income
8 housing property as property owned by an exempt
9 entity and used for charitable purposes;
10 amending s. 420.507, F.S.; providing special
11 powers of the corporation with respect to
12 reservation of future allocation or funding and
13 designation of private activity bond
14 allocation; amending s. 420.5099, F.S.;
15 correcting an administrative rule cross
16 reference; amending s. 420.526, F.S.; revising
17 provisions of the Predevelopment Loan Program
18 to provide for targeting of funds and
19 forgiveness of loans under certain
20 circumstances; amending s. 420.609, F.S.;
21 requiring the corporation to assist the
22 Affordable Housing Study Commission for certain
23 purposes; requiring the commission to provide
24 certain commission recommendations to the
25 corporation; changing the date of submittal for
26 the commission's report; revising the
27 commission's recommended studies requirements;
28 amending s. 420.9071, F.S.; revising certain
29 definitions; amending s. 420.9075, F.S.;
30 revising entities authorized to monitor and
31 determine tenant eligibility under local

Bill No. HB 349, 2nd Eng.

Amendment No. ____

1 housing assistance plans; revising criteria for
2 eligibility awards under such plans; creating
3 s. 760.26, F.S.; prohibiting discrimination in
4 land use decisions and in permitting of
5 development; establishing the State Farmworker
6 Housing Pilot Loan Program; providing for
7 administration by the Florida Housing Finance
8 Corporation; providing sponsor requirements;
9 requiring the corporation to issue a request
10 for proposals for loan applications for certain
11 purposes; requiring the corporation to
12 establish a loan distribution mechanism;
13 providing eligible loan applicant requirements;
14 providing for establishment of an application
15 review committee; providing criteria for loan
16 applications; providing duties and
17 responsibilities of the corporation and review
18 committee; providing requirements for such
19 loans; providing procedures and requirements
20 for loan defaults; requiring the corporation to
21 contract with the Florida Farmworker Housing
22 Coalition, Inc., for certain purposes;
23 requiring a report to the Governor and
24 Legislature; providing report requirements;
25 amending s. 212.031, F.S.; providing that the
26 act does not remove the exemption from any
27 entity that currently is eligible for and
28 receives the exemption under certain
29 conditions; providing for repeal effective July
30 1, 2003; specifying when the tax on admissions
31 to events at certain facilities shall be

Bill No. HB 349, 2nd Eng.

Amendment No. ____

1 collected and when it is due to the department;
2 providing for repeal effective July 1, 2003;
3 providing that no tax imposed on the
4 transactions exempted by the act and not
5 actually paid or collected prior to the
6 effective date of the act shall be due;
7 providing effective dates.
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