

By Senator Bronson

18-34-00

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A bill to be entitled  
An act relating to ad valorem taxation;  
amending s. 196.012, F.S.; providing that  
certain training facilities are educational  
institutions for purposes of tax exemptions;  
providing an effective date.

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

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

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

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

1 or regulation by the Federal Aviation Administration or  
2 comparable foreign regulatory authorities.

3           Section 2. This act shall take effect July 1, 2000,  
4 and shall apply to tax years beginning on or after that date.

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SENATE SUMMARY

For purposes of ad valorem tax exemption, defines as educational institutions certain training facilities that train aircraft pilots and flight crews for approval, certification, or regulation by the Federal Aviation Administration or comparable foreign regulatory authorities.