

Amendment No. 01 (for drafter's use only)

	<u>Senate</u>	CHAMBER ACTION	<u>House</u>
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Representative(s) Wallace offered the following:

Amendment (with title amendment)

On page 3,
remove from the bill: everything after the enacting clause
and insert in lieu thereof:

Section 1. (1) Paragraphs (b) and (c) of subsection
(1) of section 206.9825, Florida Statutes, are amended to
read:

206.9825 Aviation fuel tax.--

(1)

(b) Any licensed wholesaler or terminal supplier that
delivers aviation fuel to an air carrier offering
transcontinental jet service and that, after January 1, 1996,
increases the air carrier's Florida workforce by more than
1000 percent and by 250 or more full-time equivalent employee
positions, may receive a credit or refund as the ultimate
vendor of the aviation fuel for the 6.9 cents excise tax
previously paid, provided that the air carrier has no facility
for fueling highway vehicles from the tank in which the

1 aviation fuel is stored. In calculating the new or additional
2 Florida full-time equivalent employee positions, any full-time
3 equivalent employee positions of parent or subsidiary
4 corporations which existed before January 1, 1996, shall not
5 be counted toward reaching the Florida employment increase
6 thresholds. The refund allowed under this paragraph is in
7 furtherance of the goals and policies of the State
8 Comprehensive Plan set forth in s. 187.201(17)(a), (b)1., 2.,
9 (18)(a), (b)1., 4., (20)(a), (b)5., (22)(a), (b)1., 2., 4.,
10 7., 9., and 12. ~~This paragraph will expire on July 1, 2001.~~

11 (c) ~~If, before July 1, 2001,~~the number of full-time
12 equivalent employee positions created or added to the air
13 carrier's Florida workforce falls below 250, the exemption
14 granted pursuant to this section shall not apply during the
15 period in which the air carrier has fewer than the 250
16 additional employees.

17 (2) This section shall take effect upon this act
18 becoming a law.

19 Section 2. If section 35 of chapter 2000-260, Laws of
20 Florida, is repealed by section 58 of said chapter, paragraph
21 (e) of subsection (6) of section 212.20, Florida Statutes, is
22 amended to read:

23 212.20 Funds collected, disposition; additional powers
24 of department; operational expense; refund of taxes
25 adjudicated unconstitutionally collected.--

26 (6) Distribution of all proceeds under this chapter
27 shall be as follows:

28 (e) The proceeds of all other taxes and fees imposed
29 pursuant to this chapter shall be distributed as follows:

30 1. In any fiscal year, the greater of \$500 million,
31 minus an amount equal to 4.6 percent of the proceeds of the

1 taxes collected pursuant to chapter 201, or 5 percent of all
2 other taxes and fees imposed pursuant to this chapter shall be
3 deposited in monthly installments into the General Revenue
4 Fund.

5 2. Two-tenths of one percent shall be transferred to
6 the Solid Waste Management Trust Fund.

7 3. After the distribution under subparagraphs 1. and
8 2., 9.653 percent of the amount remitted by a sales tax dealer
9 located within a participating county pursuant to s. 218.61
10 shall be transferred into the Local Government Half-cent Sales
11 Tax Clearing Trust Fund.

12 4. After the distribution under subparagraphs 1., 2.,
13 and 3., 0.065 percent shall be transferred to the Local
14 Government Half-cent Sales Tax Clearing Trust Fund and
15 distributed pursuant to s. 218.65.

16 5. For proceeds received after July 1, 2000, and after
17 the distributions under subparagraphs 1., 2., 3., and 4., 2.25
18 percent of the available proceeds pursuant to this paragraph
19 shall be transferred monthly to the Revenue Sharing Trust Fund
20 for Counties pursuant to s. 218.215.

21 6. For proceeds received after July 1, 2000, and after
22 the distributions under subparagraphs 1., 2., 3., and 4.,
23 1.0715 percent of the available proceeds pursuant to this
24 paragraph shall be transferred monthly to the Revenue Sharing
25 Trust Fund for Municipalities pursuant to s. 218.215. If the
26 total revenue to be distributed pursuant to this subparagraph
27 is at least as great as the amount due from the Revenue
28 Sharing Trust Fund for Municipalities and the Municipal
29 Financial Assistance Trust Fund in state fiscal year
30 1999-2000, no municipality shall receive less than the amount
31 due from the Revenue Sharing Trust Fund for Municipalities and

1 the Municipal Financial Assistance Trust Fund in state fiscal
2 year 1999-2000. If the total proceeds to be distributed are
3 less than the amount received in combination from the Revenue
4 Sharing Trust Fund for Municipalities and the Municipal
5 Financial Assistance Trust Fund in state fiscal year
6 1999-2000, each municipality shall receive an amount
7 proportionate to the amount it was due in state fiscal year
8 1999-2000.

9 7. Of the remaining proceeds:

10 a. Beginning July 1, 2000, and in each fiscal year
11 thereafter, the sum of \$29,915,500 shall be divided into as
12 many equal parts as there are counties in the state, and one
13 part shall be distributed to each county. The distribution
14 among the several counties shall begin each fiscal year on or
15 before January 5th and shall continue monthly for a total of 4
16 months. If a local or special law required that any moneys
17 accruing to a county in fiscal year 1999-2000 under the
18 then-existing provisions of s. 550.135 be paid directly to the
19 district school board, special district, or a municipal
20 government, such payment shall continue until such time that
21 the local or special law is amended or repealed. The state
22 covenants with holders of bonds or other instruments of
23 indebtedness issued by local governments, special districts,
24 or district school boards prior to July 1, 2000, that it is
25 not the intent of this subparagraph to adversely affect the
26 rights of those holders or relieve local governments, special
27 districts, or district school boards of the duty to meet their
28 obligations as a result of previous pledges or assignments or
29 trusts entered into which obligated funds received from the
30 distribution to county governments under then-existing s.
31 550.135. This distribution specifically is in lieu of funds

1 distributed under s. 550.135 prior to July 1, 2000.

2 b. The department shall distribute \$166,667 monthly
3 pursuant to s. 288.1162 to each applicant that has been
4 certified as a "facility for a new professional sports
5 franchise" or a "facility for a retained professional sports
6 franchise" pursuant to s. 288.1162. Up to \$41,667 shall be
7 distributed monthly by the department to each applicant that
8 has been certified as a "facility for a retained spring
9 training franchise" pursuant to s. 288.1162; however, not more
10 than \$208,335 may be distributed monthly in the aggregate to
11 all certified facilities for a retained spring training
12 franchise. Distributions shall begin 60 days following such
13 certification and shall continue for not more than 30 years.
14 Nothing contained in this paragraph shall be construed to
15 allow an applicant certified pursuant to s. 288.1162 to
16 receive more in distributions than actually expended by the
17 applicant for the public purposes provided for in s.
18 288.1162(6). However, a certified applicant is entitled to
19 receive distributions up to the maximum amount allowable and
20 undistributed under this section for additional renovations
21 and improvements to the facility for the franchise without
22 additional certification.

23 c. Beginning 30 days after notice by the Office of
24 Tourism, Trade, and Economic Development to the Department of
25 Revenue that an applicant has been certified as the
26 professional golf hall of fame pursuant to s. 288.1168 and is
27 open to the public, \$166,667 shall be distributed monthly, for
28 up to 300 months, to the applicant.

29 d. Beginning 30 days after notice by the Office of
30 Tourism, Trade, and Economic Development to the Department of
31 Revenue that the applicant has been certified as the

1 International Game Fish Association World Center facility
2 pursuant to s. 288.1169, and the facility is open to the
3 public, \$83,333 shall be distributed monthly, for up to 168
4 months, to the applicant. This distribution is subject to
5 reduction pursuant to s. 288.1169. A lump sum payment of
6 \$999,996 shall be made, after certification and before July 1,
7 2000.

8 e. Beginning 30 days after notice by the Office of
9 Tourism, Trade, and Economic Development to the Department of
10 Revenue that an applicant has been certified as a certified
11 sports industry economic development project pursuant to s.
12 288.113, and has generated new sales tax revenues that have
13 been remitted to the state during the prior twelve months, a
14 monthly sales tax reimbursement payment in the amount set
15 forth in the notice by the Office of Tourism, Trade and
16 Economic Development, based on actual sales tax generated over
17 a 12-month period, shall be distributed to the applicant until
18 the certification expires or notice is received by the
19 department from the Office of Tourism, Trade, and Economic
20 Development of a change in the applicant's certification
21 status or in the certified monthly payment amount. The amount
22 of the monthly sales tax reimbursement distribution shall be
23 adjusted beginning 30 days after notice by the Office of
24 Tourism, Trade, and Economic Development that the applicant is
25 to receive a reduced or increased sales tax reimbursement
26 payment.

27 8. All other proceeds shall remain with the General
28 Revenue Fund.

29 Section 3. If section 35 of chapter 2000-260, Laws of
30 Florida, is not repealed by section 58 of said chapter,
31 paragraph (e) of subsection (6) of section 212.20, Florida

1 Statutes, is amended to read:

2 212.20 Funds collected, disposition; additional powers
3 of department; operational expense; refund of taxes
4 adjudicated unconstitutionally collected.--

5 (6) Distribution of all proceeds under this chapter
6 and s. 202.18(1)(b) and (2)(b) shall be as follows:

7 (e) The proceeds of all other taxes and fees imposed
8 pursuant to this chapter or remitted pursuant to s.
9 202.18(1)(b) and (2)(b) shall be distributed as follows:

10 1. In any fiscal year, the greater of \$500 million,
11 minus an amount equal to 4.6 percent of the proceeds of the
12 taxes collected pursuant to chapter 201, or 5 percent of all
13 other taxes and fees imposed pursuant to this chapter or
14 remitted pursuant to s. 202.18(1)(b) and (2)(b) shall be
15 deposited in monthly installments into the General Revenue
16 Fund.

17 2. Two-tenths of one percent shall be transferred to
18 the Solid Waste Management Trust Fund.

19 3. After the distribution under subparagraphs 1. and
20 2., 9.653 percent of the amount remitted by a sales tax dealer
21 located within a participating county pursuant to s. 218.61
22 shall be transferred into the Local Government Half-cent Sales
23 Tax Clearing Trust Fund.

24 4. After the distribution under subparagraphs 1., 2.,
25 and 3., 0.065 percent shall be transferred to the Local
26 Government Half-cent Sales Tax Clearing Trust Fund and
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28 5. For proceeds received after July 1, 2000, and after
29 the distributions under subparagraphs 1., 2., 3., and 4., 2.25
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1 for Counties pursuant to s. 218.215.

2 6. For proceeds received after July 1, 2000, and after
3 the distributions under subparagraphs 1., 2., 3., and 4.,
4 1.0715 percent of the available proceeds pursuant to this
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6 Trust Fund for Municipalities pursuant to s. 218.215. If the
7 total revenue to be distributed pursuant to this subparagraph
8 is at least as great as the amount due from the Revenue
9 Sharing Trust Fund for Municipalities and the Municipal
10 Financial Assistance Trust Fund in state fiscal year
11 1999-2000, no municipality shall receive less than the amount
12 due from the Revenue Sharing Trust Fund for Municipalities and
13 the Municipal Financial Assistance Trust Fund in state fiscal
14 year 1999-2000. If the total proceeds to be distributed are
15 less than the amount received in combination from the Revenue
16 Sharing Trust Fund for Municipalities and the Municipal
17 Financial Assistance Trust Fund in state fiscal year
18 1999-2000, each municipality shall receive an amount
19 proportionate to the amount it was due in state fiscal year
20 1999-2000.

21 7. Of the remaining proceeds:

22 a. Beginning July 1, 2000, and in each fiscal year
23 thereafter, the sum of \$29,915,500 shall be divided into as
24 many equal parts as there are counties in the state, and one
25 part shall be distributed to each county. The distribution
26 among the several counties shall begin each fiscal year on or
27 before January 5th and shall continue monthly for a total of 4
28 months. If a local or special law required that any moneys
29 accruing to a county in fiscal year 1999-2000 under the
30 then-existing provisions of s. 550.135 be paid directly to the
31 district school board, special district, or a municipal

1 government, such payment shall continue until such time that
2 the local or special law is amended or repealed. The state
3 covenants with holders of bonds or other instruments of
4 indebtedness issued by local governments, special districts,
5 or district school boards prior to July 1, 2000, that it is
6 not the intent of this subparagraph to adversely affect the
7 rights of those holders or relieve local governments, special
8 districts, or district school boards of the duty to meet their
9 obligations as a result of previous pledges or assignments or
10 trusts entered into which obligated funds received from the
11 distribution to county governments under then-existing s.
12 550.135. This distribution specifically is in lieu of funds
13 distributed under s. 550.135 prior to July 1, 2000.

14 b. The department shall distribute \$166,667 monthly
15 pursuant to s. 288.1162 to each applicant that has been
16 certified as a "facility for a new professional sports
17 franchise" or a "facility for a retained professional sports
18 franchise" pursuant to s. 288.1162. Up to \$41,667 shall be
19 distributed monthly by the department to each applicant that
20 has been certified as a "facility for a retained spring
21 training franchise" pursuant to s. 288.1162; however, not more
22 than \$208,335 may be distributed monthly in the aggregate to
23 all certified facilities for a retained spring training
24 franchise. Distributions shall begin 60 days following such
25 certification and shall continue for not more than 30 years.
26 Nothing contained in this paragraph shall be construed to
27 allow an applicant certified pursuant to s. 288.1162 to
28 receive more in distributions than actually expended by the
29 applicant for the public purposes provided for in s.
30 288.1162(6). However, a certified applicant is entitled to
31 receive distributions up to the maximum amount allowable and

1 undistributed under this section for additional renovations
2 and improvements to the facility for the franchise without
3 additional certification.

4 c. Beginning 30 days after notice by the Office of
5 Tourism, Trade, and Economic Development to the Department of
6 Revenue that an applicant has been certified as the
7 professional golf hall of fame pursuant to s. 288.1168 and is
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12 Revenue that the applicant has been certified as the
13 International Game Fish Association World Center facility
14 pursuant to s. 288.1169, and the facility is open to the
15 public, \$83,333 shall be distributed monthly, for up to 168
16 months, to the applicant. This distribution is subject to
17 reduction pursuant to s. 288.1169. A lump sum payment of
18 \$999,996 shall be made, after certification and before July 1,
19 2000.

20 e. Beginning 30 days after notice by the Office of
21 Tourism, Trade, and Economic Development to the Department of
22 Revenue that an applicant has been certified as a certified
23 sports industry economic development project pursuant to s.
24 288.113, and has generated new sales tax revenues that have
25 been remitted to the state during the prior twelve months, a
26 monthly sales tax reimbursement payment in the amount set
27 forth in the notice by the Office of Tourism, Trade and
28 Economic Development, based on actual sales tax generated over
29 a 12-month period, shall be distributed to the applicant until
30 the certification expires or notice is received by the
31 department from the Office of Tourism, Trade, and Economic

1 Development of a change in the applicant's certification
2 status or in the certified monthly payment amount. The amount
3 of the monthly sales tax reimbursement distribution shall be
4 adjusted beginning 30 days after notice by the Office of
5 Tourism, Trade, and Economic Development that the applicant is
6 to receive a reduced or increased sales tax reimbursement
7 payment.

8 8. All other proceeds shall remain with the General
9 Revenue Fund.

10 Section 4. Paragraph (k) of subsection (7) of section
11 213.053, Florida Statutes, is amended to read:

12 213.053 Confidentiality and information sharing.--

13 (7) Notwithstanding any other provision of this
14 section, the department may provide:

15 (k) Payment information relative to chapters 199, 201,
16 212, 220, and 221 to the Office of Tourism, Trade, and
17 Economic Development in its administration of the tax refund
18 program for qualified defense contractors authorized by s.
19 288.1045, ~~and~~ the tax refund program for qualified target
20 industry businesses authorized by s. 288.106, and the sales
21 tax reimbursement program for certified sports industry
22 economic development projects authorized by s. 288.113.

23 Section 5. Section 288.113, Florida Statutes, is
24 created to read:

25 288.113 Tax reimbursement program for certified sports
26 industry economic development projects.--

27 (1) LEGISLATIVE FINDINGS AND DECLARATIONS.--The
28 Legislature finds that attracting, retaining, and providing
29 favorable conditions for the growth of certified sports
30 industry economic development projects provides high-quality
31 employment opportunities for residents of the state, increases

1 tourism, and enhances the economic foundations of the state.
2 It is the policy of the state to encourage the growth of
3 high-value-added employment to the economic base by providing
4 a sales tax reimbursement to certified sports industry
5 economic development projects that create new employment
6 opportunities and generate new sales tax dollars by expanding
7 businesses within the state or by bringing new businesses to
8 the state.

9 (2) DEFINITIONS.--As used in this section:

10 (a) "Certified sports industry economic development
11 project" or "project" means any amateur sports business that
12 develops, operates, attracts, and retains multiyear amateur
13 sporting events that generate new sales taxes for the state,
14 has submitted a properly completed application to the Office
15 of Tourism, Trade, and Economic Development, and has
16 subsequently been certified by that office as a certified
17 sports industry economic development project.

18 (b) "Sales tax reimbursement" means the monthly amount
19 to be distributed through a reimbursement to a certified
20 sports industry economic development project pursuant to s.
21 212.20. Such amount shall be determined by the Office of
22 Tourism, Trade, and Economic Development as provided in this
23 section.

24 (3) AMATEUR SPORTS BUSINESS ELIGIBLE TO APPLY.--

25 (a) Any amateur sports business that develops,
26 operates, attracts, and retains multiyear amateur sporting
27 events that generate new sales taxes for the state may submit
28 to the Office of Tourism, Trade, and Economic Development an
29 application for approval as a certified sports industry
30 economic development project for the purpose of receiving a
31 sales tax reimbursement on new sales taxes generated by

1 increased new business and tourism activity directly
2 attributable to the proposed amateur sports industry economic
3 development project.

4 (b) The number of certified sports industry economic
5 development projects shall not exceed three until June 30,
6 2006, and thereafter only one new certified sports industry
7 economic development project may be certified by the Office of
8 Tourism, Trade, and Economic Development each year.

9 (4) SALES TAX REIMBURSEMENT AND AUTHORIZED

10 AMOUNT.--Pursuant to s. 212.20, each certified sports industry
11 economic development project shall be eligible for a monthly
12 distribution of its sales tax reimbursement in the amount
13 determined by its sales tax reimbursement agreement with the
14 Office of Tourism, Trade, and Economic Development. The
15 amount shall be based on new sales tax revenues generated
16 under chapter 212 by increased new business and tourism
17 activity directly attributable to the project as determined
18 using the sports economic impact model and, subject to other
19 restrictions, returns 50 percent of that amount to the
20 project. The total amount of sales tax reimbursement for all
21 fiscal years estimated for each project shall not exceed 50
22 percent of the cost of the project as determined by the Office
23 of Tourism, Trade, and Economic Development in the
24 certification process set forth in subsection (6). The
25 annualized amount of the monthly distribution shall be
26 calculated by the Office of Tourism, Trade, and Economic
27 Development and specified in the applicant's sales tax
28 reimbursement agreement. Annual payment amounts shall be no
29 less than \$500,000 and no more than \$2 million, unless the
30 Office of Tourism, Trade, and Economic Development reduces
31 payments below \$500,000 under its authority to decertify a

1 project as discussed in subsection (6).

2 (5) AUTHORIZED USE OF SALES TAX REIMBURSEMENT

3 PAYMENTS.--After entering into a sales tax reimbursement
4 agreement under subsection (7), a certified sports industry
5 economic development project may receive a sales tax
6 reimbursement for:

7 (a) Developing and implementing any component of the
8 project's sports events and activities;

9 (b) Constructing, reconstructing, renovating,
10 furnishing, equipping, or operating the project's facilities
11 or events;

12 (c) Pledging payments or debt service on or funding
13 debt service reserve funds, arbitrage rebate obligations, or
14 other amounts payable with respect to bonds for the project's
15 activities and facilities; or

16 (d) Paying the cost of relocating the project's
17 corporate headquarters into the state.

18 (6) CERTIFICATION, RECERTIFICATION, AND
19 DECERTIFICATION PROCEDURE.--

20 (a) The Office of Tourism, Trade, and Economic
21 Development shall establish a certification process by which a
22 proposed amateur sports industry economic development project
23 may be approved by the office as a certified sports industry
24 economic development project that is eligible to receive
25 economic development incentives in the form of a sales tax
26 reimbursement of a percentage of new sales taxes that have
27 been generated and remitted to the state as a result of the
28 certified sports industry economic development project.

29 (b) Before certifying an applicant under this
30 subsection, the Office of Tourism, Trade, and Economic
31 Development shall determine that the applicant has:

1 1. Completed an independent analysis or study,
2 verified by the Office of Tourism, Trade, and Economic
3 Development, which demonstrates that the proposed amateur
4 sports industry economic development project will generate a
5 minimum of \$1 million annually in new sales tax revenues over
6 a multiyear period.

7 2. Received commitments for amateur sports activities
8 which demonstrate that the proposed amateur sports economic
9 development project will bring to this state on a multiyear
10 basis new proposed amateur sports economic development project
11 activities that will generate a minimum of \$1 million in new
12 sales tax revenues annually, as verified by the Office of
13 Tourism, Trade, and Economic Development.

14 3. Demonstrated that the applicant has provided, is
15 capable of providing, or has financial or other commitments to
16 provide more than one-half of the costs incurred in or related
17 to the development of the proposed amateur sports industry
18 economic development project.

19 (c) An amateur sports business that has previously
20 been certified under this section and has received a sales tax
21 reimbursement under that certification is ineligible for
22 additional certification.

23 (d) Upon determining that a proposed amateur sports
24 industry economic development project meets the established
25 criteria for approval as a certified sports industry economic
26 development project and qualifies for a sales tax
27 reimbursement, the Office of Tourism, Trade, and Economic
28 Development shall issue to the applicant a letter of
29 certification that stipulates the terms of the sales tax
30 reimbursement agreement and the penalties for failing to
31 comply with those terms.

1 (e) The Office of Tourism, Trade, and Economic
2 Development shall deny the application of an amateur sports
3 business to be a certified sports industry economic
4 development project if the office determines that the proposed
5 project does not meet the established criteria for approval.

6 (f) The Office of Tourism, Trade, and Economic
7 Development shall develop a standardized form for an amateur
8 sports business to complete in applying for certification as a
9 certified sports industry economic development project. The
10 application shall include, but shall not be limited to,
11 relevant information on employment and job creation, proposed
12 budgets, contracts for multiyear events and projects, project
13 financing, and other information requested by the office. The
14 application may be distributed to applicants by the Office of
15 Tourism, Trade, and Economic Development, and all completed
16 applications shall be processed by the office.

17 (g) Initial certification for a sales tax
18 reimbursement under this section is valid for 120 months.
19 Subsequent to the initial certification period, the certified
20 sports industry economic development project is eligible for
21 two periods of recertification, each of which is valid for 60
22 months. A project shall request recertification 12 months
23 before the expiration of the certificate.

24 (h) A certified sports industry economic development
25 project may request recertification after the initial
26 certification period to be requalified for certification as a
27 certified sports industry economic development project for a
28 period not to exceed 240 months.

29 (i) The Office of Tourism, Trade, and Economic
30 Development shall recertify, before the end of the first
31 10-year period, that the certified sports industry economic

1 development project is operational and that the project is
2 meeting the minimum projections for sales tax revenues as
3 required at the time of original certification. If the project
4 is not recertified during this 10-year review period as
5 meeting the minimum projections, funding shall be adjusted
6 until certification criteria are met. If the project fails to
7 generate annual sales tax revenues pursuant to its sales tax
8 reimbursement agreement with the Office of Tourism, Trade, and
9 Economic Development, the amount of revenues distributed to
10 the project under s. 212.20(6)(e)7.e. shall be reduced to the
11 amount of the taxes collected times 50 percent. If, for 2
12 consecutive years, the amount of tax revenues collected falls
13 below a minimum of \$1 million per year, the project may be
14 decertified at the discretion of the Office of Tourism, Trade,
15 and Economic Development. Such a reduction shall remain in
16 effect until the sales tax revenues generated by the project
17 in a 12-month period equal or exceed \$1 million.

18 (j) A project may be decertified if the Office of
19 Tourism, Trade, and Economic Development determines that the
20 amateur sports business can no longer maintain its economic
21 development activities in this state. If the project is no
22 longer in existence, or is no longer viable, as determined by
23 the project's sales tax reimbursement agreement with the
24 Office of Tourism, Trade, and Economic Development, or if the
25 project has the certificate for purposes other than those
26 authorized by this section and chapter 212, the Office of
27 Tourism, Trade, and Economic Development shall notify the
28 Department of Revenue to suspend payment for a period of 6
29 months until the project is either in compliance with the
30 sales tax reimbursement agreement or is determined to be in
31 default. In addition to other penalties imposed by law, any

1 person who knowingly and willfully falsifies an application
2 for purposes other than those authorized by this section
3 commits a felony of the third degree, punishable as provided
4 in s. 775.082, s. 775.083, or s. 775.084.

5 (k) The Office of Tourism, Trade, and Economic
6 Development shall provide written notification to the
7 Department of Revenue of all certifications, recertifications,
8 and decertifications of projects and of the sales tax
9 reimbursement distribution amount each project is entitled to
10 receive.

11 (l) The Office of Tourism, Trade, and Economic
12 Development shall develop rules for the receipt and processing
13 of applications for funding pursuant to s. 212.20.

14 (7) SALES TAX REIMBURSEMENT AGREEMENT TERMS.--

15 (a) In order to qualify for sales tax reimbursement
16 from the state, each certified sports industry economic
17 development project shall enter into a written agreement with
18 the Office of Tourism, Trade, and Economic Development which
19 specifies, at a minimum:

20 1. The total number of full-time-equivalent jobs
21 created in or transferred to this state as a direct result of
22 the project, the average wage paid for those jobs, the
23 criteria that will apply to measuring the achievement of these
24 terms during the effective period of the agreement, and a time
25 schedule or plan for when such jobs will be in place and
26 operative in the state.

27 2. The maximum amount of new sales taxes estimated to
28 be generated as a result of the project, the maximum amount of
29 sales tax reimbursement that the project is eligible to
30 receive, and the maximum amount of sales tax reimbursement
31 that the project is requesting.

1 3. The budgets, financing, projections, and cost
2 estimates for the sports activities and projects for which
3 reimbursement is sought.

4 (b) Compliance with the terms and conditions of the
5 sales tax reimbursement agreement is a condition precedent for
6 receiving a sales tax reimbursement each year. The terms and
7 timeframe of the agreement shall be commensurate with the
8 duration of the certification period. Failure to comply with
9 the terms and conditions of the sales tax reimbursement
10 agreement shall result in an immediate review by the Office of
11 Tourism, Trade, and Economic Development of the activities of
12 the project.

13 (c) The sales tax reimbursement shall not exceed 50
14 percent of the total project costs, amortized over a period
15 not to exceed 20 years.

16 (d) Sales tax reimbursement may be provided through
17 direct payment or other means of payment to the certified
18 sports industry economic development project, as determined in
19 the sales tax reimbursement agreement with the approval of the
20 Department of Revenue.

21 (8) ADMINISTRATION.--

22 (a) The Office of Tourism, Trade, and Economic
23 Development may verify information provided in any claim for
24 sales tax reimbursement under this section, including
25 information regarding employment and wage levels or the
26 payment of taxes under chapter 212 to the appropriate agency,
27 including the Department of Revenue, the Agency for Workforce
28 Innovation, or the appropriate local government or authority.

29 (b) To facilitate the process of monitoring and
30 auditing applications made under this program, the Office of
31 Tourism, Trade, and Economic Development may request

1 information necessary for determining a project's compliance
2 with this section from the Department of Revenue, the Agency
3 for Workforce Innovation, or any local government or
4 authority. These governmental entities shall provide
5 assistance in the areas within their scope of
6 responsibilities.

7 (c) The Department of Revenue may audit as provided in
8 s. 213.34 to verify that the distributions pursuant to this
9 section have been expended as required in this section.

10 (9) RELATIONSHIP OF SALES TAX REIMBURSEMENTS TO SPORTS
11 INDUSTRY GROWTH; REPORT TO THE LEGISLATURE.--Beginning January
12 1, 2003, the Office of Tourism, Trade, and Economic
13 Development shall maintain records based on information
14 provided on taxpayer applications for certified sports
15 industry economic development projects that receive sales tax
16 reimbursements. These records shall include a statement of the
17 percentage of the overall new economic impact generated by
18 certified sports industry economic development projects and
19 the amount of funds annually reimbursed to such projects. In
20 addition, the Office of Tourism, Trade, and Economic
21 Development shall maintain data showing the annual growth in
22 Florida-based amateur sports industry businesses and the
23 number of persons employed and wages paid by such businesses.
24 The Office of Tourism, Trade, and Economic Development shall
25 report this information to the Legislature annually, no later
26 than December 1.

27 Section 6. Subsection (1) of section 288.1229, Florida
28 Statutes, is amended to read:

29 288.1229 Promotion and development of sports-related
30 industries and amateur athletics; direct-support organization;
31 powers and duties.--

1 (1) The Office of Tourism, Trade, and Economic
2 Development may authorize a direct-support organization to
3 assist the office in:

4 (a) The promotion and development of the sports
5 industry and related industries for the purpose of improving
6 the economic presence of these industries in Florida.

7 (b) The promotion of amateur athletic participation
8 for the citizens of Florida and the promotion of Florida as a
9 host for national and international amateur athletic
10 competitions for the purpose of encouraging and increasing the
11 direct and ancillary economic benefits of amateur athletic
12 events and competitions.

13 (c) The attraction of amateur sports industry economic
14 development projects to this state for the purposes set forth
15 in paragraphs (a) and (b), as well as for the purposes of
16 increasing national and international media promotions and
17 attention, promoting the quality of life in the state, and
18 promoting tourism, which will have a positive effect on
19 expanding the tax base as well as creating new jobs in the
20 state.

21 Section 7. Section 193.155, Florida Statutes, is
22 amended to read:

23 193.155 Homestead assessments.--Homestead property
24 shall be assessed at just value as of January 1, 1994.
25 Property receiving the homestead exemption after January 1,
26 1994, shall be assessed at just value as of January 1 of the
27 year in which the property receives the exemption. ~~Thereafter,~~
28 ~~determination of the assessed value of the property is subject~~
29 ~~to the following provisions:~~

30 (1) Beginning in 1995, or the year following the year
31 the property receives homestead exemption, whichever is later,

1 the property shall be reassessed annually on January 1. Any
2 change resulting from such reassessment shall not exceed the
3 lower of the following:

4 (a) Three percent of the assessed value of the
5 property for the prior year; or

6 (b) The percentage change in the Consumer Price Index
7 for All Urban Consumers, U.S. City Average, all items
8 1967=100, or successor reports for the preceding calendar year
9 as initially reported by the United States Department of
10 Labor, Bureau of Labor Statistics.

11 (2) If the assessed value of the property as
12 calculated under subsection (1) exceeds the just value, the
13 assessed value of the property shall be lowered to the just
14 value of the property.

15 (3) Except as provided in this subsection, property
16 assessed under this section shall be assessed at just value as
17 of January 1 of the year following a change of ownership.
18 Thereafter, the annual changes in the assessed value of the
19 property are subject to the limitations in subsections (1) and
20 (2). For the purpose of this section, a change in ownership
21 means any sale, foreclosure, or transfer of legal title or
22 beneficial title in equity to any person, except as provided
23 in this subsection. There is no change of ownership if:

24 (a) Subsequent to the change or transfer, the same
25 person is entitled to the homestead exemption as was
26 previously entitled and:

- 27 1. The transfer of title is to correct an error; or
28 2. The transfer is between legal and equitable title;

29 (b) The transfer is between husband and wife,
30 including a transfer to a surviving spouse or a transfer due
31 to a dissolution of marriage;

1 (c) The transfer occurs by operation of law under s.
2 732.4015; or

3 (d) Upon the death of the owner, the transfer is
4 between the owner and another who is a permanent resident and
5 is legally or naturally dependent upon the owner.

6 (4)(a) Changes, additions, or improvements to
7 homestead property shall be assessed at just value as of the
8 first January 1 after the changes, additions, or improvements
9 are substantially completed.

10 (b) Changes, additions, or improvements do not include
11 replacement of a portion of real property damaged or destroyed
12 by misfortune or calamity when the just value of the damaged
13 or destroyed portion as replaced is not more than 125 percent
14 of the just value of the damaged or destroyed portion. The
15 value of any replaced real property, or portion thereof, which
16 is in excess of 125 percent of the just value of the damaged
17 or destroyed property shall be deemed to be a change,
18 addition, or improvement. Replaced real property with a just
19 value of less than 100 percent of the original property's just
20 value shall be assessed pursuant to subsection (5).

21 (c) Changes, additions, or improvements include
22 improvements made to common areas or other improvements made
23 to property other than to the homestead property by the owner
24 or by an owner association, which improvements directly
25 benefit the homestead property. Such changes, additions, or
26 improvements shall be assessed at just value, and the just
27 value shall be apportioned among the parcels benefiting from
28 the improvement.

29 (5) When property is destroyed or removed and not
30 replaced, the assessed value of the parcel shall be reduced by
31 the assessed value attributable to the destroyed or removed

1 property.

2 (6) Only property that receives a homestead exemption
3 is subject to this section. No portion of property that is
4 assessed solely on the basis of character or use pursuant to
5 s. 193.461 or s. 193.501, or assessed pursuant to s. 193.505,
6 is subject to this section. When property is assessed under s.
7 193.461, s. 193.501, or s. 193.505 and contains a residence
8 under the same ownership, the portion of the property
9 consisting of the residence and curtilage must be assessed
10 separately, pursuant to s. 193.011, for the assessment to be
11 subject to the limitation in this section.

12 (7) If a person received a homestead exemption limited
13 to that person's proportionate interest in real property, the
14 provisions of this section apply only to that interest.

15 (8) Erroneous assessments of homestead property
16 assessed under this section may be corrected in the following
17 manner:

18 (a) If errors are made in arriving at any ~~annual~~
19 assessment under this section due to a material mistake of
20 fact concerning an essential characteristic of the property,
21 the just value and assessed value ~~assessment~~ must be
22 recalculated for every such year, including the year in which
23 the mistake occurred.

24 (b) If changes, additions, or improvements are not
25 assessed at just value as of the first January 1 after they
26 were substantially completed, the property appraiser shall
27 determine the just value for such changes, additions, or
28 improvements for the year they were substantially completed.
29 Assessments for subsequent years shall be corrected, applying
30 this section if applicable.

31 (c) If back taxes are due pursuant to s. 193.092, the

1 corrections made pursuant to this subsection shall be used to
2 calculate such back taxes.

3 (9) If the property appraiser determines that for any
4 year or years within the prior 10 years a person who was not
5 entitled to the homestead property assessment limitation
6 granted under this section was granted the homestead property
7 assessment limitation, the property appraiser making such
8 determination shall record in the public records of the county
9 a notice of tax lien against any property owned by that person
10 in the county, and such property must be identified in the
11 notice of tax lien. Such property that is situated in this
12 state is subject to the unpaid taxes, plus a penalty of 50
13 percent of the unpaid taxes for each year and 15 percent
14 interest per annum. However, when a person entitled to
15 exemption pursuant to s. 196.031 inadvertently receives the
16 limitation pursuant to this section following a change of
17 ownership, the assessment of such property must be corrected
18 as provided in paragraph (8)(a), and the person need not pay
19 the unpaid taxes, penalties, or interest.

20 Section 8. Effective January 1, 2003, paragraph (c) of
21 subsection (2) of section 195.096, Florida Statutes, as
22 amended by this act, is amended to read:

23 195.096 Review of assessment rolls.--

24 (2) The department shall conduct, no less frequently
25 than once every 2 years, an in-depth review of the assessment
26 rolls of each county. The department need not individually
27 study every use-class of property set forth in s. 195.073, but
28 shall at a minimum study the level of assessment in relation
29 to just value of each classification specified in subsection
30 (3). Such in-depth review may include proceedings of the value
31 adjustment board and the audit or review of procedures used by

1 the counties to appraise property.

2 (c) In conducting assessment ratio studies, the
3 department must use a representative or statistically reliable
4 sample of properties in tests of each classification, stratum,
5 or roll made the subject of a ratio study published by it. The
6 department shall document and retain records of the measures
7 of representativeness of the properties studied in compliance
8 with this section. Such documentation must include a record of
9 findings used as the basis for the approval or disapproval of
10 the tax roll in each county pursuant to s. 193.1142. In
11 addition, to the greatest extent practicable, the department
12 shall study assessment roll strata by value groups or market
13 areas for each classification, subclassification, or stratum
14 to be studied to ensure the representativeness of ratio study
15 samples.For purposes of this section, the department shall
16 rely primarily on an assessment-to-sales-ratio study in
17 conducting assessment ratio studies in those classifications
18 of property specified in subsection (3) for which there are
19 adequate market sales. The department shall compute the
20 median and the value-weighted mean for each classification or
21 subclassification studied and for the roll as a whole.

22 Section 9. Effective upon this act becoming a law and
23 applicable to the tax year 2001 and thereafter, section
24 196.1975, Florida Statutes, is 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 chapter 617 or a Florida limited partnership, the
30 sole general partner of which is a corporation not for profit
31 pursuant to chapter 617, and the corporation not for profit

1 must have been exempt as of January 1 of the year for which
2 exemption from ad valorem property taxes is requested from
3 federal income taxation by having qualified as an exempt
4 charitable organization under the provisions of s. 501(c)(3)
5 of the Internal Revenue Code of 1954 or of the corresponding
6 section of a subsequently enacted federal revenue act.

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

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

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

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

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

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

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

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

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

15
16 However, the income limitations do not apply to totally and
17 permanently disabled veterans, provided they meet the
18 requirements of s. 196.081.

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

28 (5) Nonprofit housing projects that ~~which~~ are financed
29 by a mortgage loan made or insured by the United States
30 Department of Housing and Urban Development under s. 202, s.
31 202 with a s. 8 subsidy, s. 221(d)(3) or (4), or s. 236 of the

1 National Housing Act, as amended, and that ~~which~~ are subject
2 to the income limitations established by that department are
3 ~~shall be~~ exempt from ad valorem taxation.

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

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

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

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

1 from all ad valorem taxation, except for assessments for
2 special benefits, to the extent of \$25,000 of assessed
3 valuation of such property for each apartment or unit:

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

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

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

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

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

30 (12) When it becomes necessary for the property
31 appraiser to determine the value of a unit, he or she shall

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

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

8 Section 10. Section 196.24, Florida Statutes, is
9 amended to read:

10 196.24 Exemption for disabled ex-service member;
11 evidence of disability of ex-service member; exemption.--Any
12 ex-service member, a bona fide resident of the state, who has
13 been disabled to a degree of 10 percent or more while serving
14 during a period of wartime service as defined in s. 1.01(14),
15 or by misfortune, is entitled to the exemption from taxation
16 provided for in s. 3(b), Art. VII of the State Constitution as
17 provided in this section. Property to the value of \$5,000 of
18 such person shall be exempt from taxation. ~~and~~ The production
19 by him or her of a certificate of disability from the United
20 States Government or the United States Department of Veterans
21 Affairs or its predecessor before the property appraiser of
22 the county wherein the ex-service member's property lies is
23 prima facie evidence of the fact that he or she is entitled to
24 such exemption.

25 Section 11. Section 197.212, Florida Statutes, is
26 amended to read:

27 197.212 Minimum tax bill.--On the recommendation of
28 the county tax collector, the board of county commissioners
29 may adopt a resolution instructing the collector not to mail
30 tax notices to a taxpayer when the amount of taxes shown on
31 the tax notice is less than an amount up to \$50\$5. The

1 resolution shall also instruct the property appraiser that he
2 or she shall not make an extension on the tax roll for any
3 parcel for which the tax would amount to less than an amount
4 up to \$50~~\$5~~. The minimum tax bill so established may not
5 exceed an amount up to \$50~~\$5~~.

6 Section 12. Subsection (1) of section 197.343, Florida
7 Statutes, is amended to read:

8 197.343 Tax notices; additional notice required.--

9 (1) An additional tax notice shall be mailed by April
10 30 ~~10~~ to each taxpayer whose payment has not been received.
11 The notice shall include a description of the property and the
12 following statement: If the taxes for ...(year)... on your
13 property are not paid, a tax certificate will be sold for
14 these taxes, and your property may be sold at a future date.
15 Contact the tax collector's office at once.

16 Section 13. Subsection (5) of section 197.502, Florida
17 Statutes, is amended to read:

18 197.502 Application for obtaining tax deed by holder
19 of tax sale certificate; fees.--

20 (5)(a) The tax collector may contract with a title
21 company or an abstract company at a reasonable fee to provide
22 the minimum information required by subsection (4), consistent
23 with rules adopted by the department. If additional
24 information is required, the tax collector shall make a
25 written request to the title or abstract company stating the
26 additional requirements. The tax collector may select any
27 title or abstract company, regardless of its location, as long
28 as the fee is reasonable, the minimum information is
29 submitted, and the title or abstract company is authorized to
30 do business in this state. The tax collector may advertise and
31 accept bids for the title or abstract company if he or she

1 considers it appropriate to do so.

2 1. The ownership and encumbrance report must be
3 printed or typed on stationery or other paper showing a
4 letterhead of the person, firm, or company that makes the
5 search, and the signature of the person who makes the search
6 or of an officer of the firm must be attached. The tax
7 collector is not liable for payment to the firm unless these
8 requirements are met.

9 2. The tax collector shall not accept or pay for any
10 title search or abstract if no financial responsibility is
11 assumed for the search. However, reasonable restrictions as to
12 the liability or responsibility of the title or abstract
13 company are acceptable.

14 3. In order to establish uniform prices for ownership
15 and encumbrance reports within the county, the tax collector
16 shall ensure that the contract for ownership and encumbrance
17 reports include all requests for title searches or abstracts
18 for a given period of time.

19 (b) Any fee paid for any title search or abstract
20 shall be collected at the time of application under subsection
21 (1), and the amount of the fee shall be added to the opening
22 bid.

23 (c) The clerk shall advertise and administer the sale
24 and receive such fees for the issuance of the deed and sale of
25 the property as are provided in s. 28.24.

26 Section 14. Effective January 1, 2002, section
27 200.069, Florida Statutes, is amended to read:

28 200.069 Notice of proposed property taxes and non-ad
29 valorem assessments.--Pursuant to s. 200.065(2)(b), the
30 property appraiser, in the name of the taxing authorities and
31 local governing boards levying non-ad valorem assessments

1 within his or her jurisdiction and at the expense of the
2 county, shall prepare and deliver by first-class mail to each
3 taxpayer to be listed on the current year's assessment roll a
4 notice of proposed property taxes, which notice shall be in
5 substantially the following form. Notwithstanding the
6 provisions of s. 195.022, no county officer shall use a form
7 other than that provided by the department for this purpose,
8 except as provided in ~~subsection (11)~~ and s. 200.065(13).

9 (1) The notice shall read:

10
11 NOTICE OF PROPOSED PROPERTY TAXES

12 DO NOT PAY--THIS IS NOT A BILL

13
14 The taxing authorities which levy property taxes
15 against your property will soon hold PUBLIC HEARINGS to adopt
16 budgets and tax rates for the next year.

17 The purpose of these PUBLIC HEARINGS is to receive
18 opinions from the general public and to answer questions on
19 the proposed tax change and budget PRIOR TO TAKING FINAL
20 ACTION.

21 Each taxing authority may AMEND OR ALTER its proposals
22 at the hearing.

23
24 (2) The notice shall further contain information
25 applicable to the specific parcel in question. The
26 information shall be in columnar form. There shall be five
27 column headings which shall read: "Taxing Authority," "Your
28 Property Taxes Last Year," "Your Taxes This Year IF PROPOSED
29 Budget Change is Made," "A Public Hearing on the Proposed
30 Taxes and Budget Will be Held:", and "Your Taxes This Year IF
31 NO Budget Change is Made."

1 (3) There shall be under each column heading an entry
2 for the county; the school district levy required pursuant to
3 s. 236.02(6); other operating school levies; the municipality
4 or municipal service taxing unit or units in which the parcel
5 lies, if any; the water management district levying pursuant
6 to s. 373.503; ~~the a single entry for other~~ independent
7 special districts in which the parcel lies, if any, ~~except as~~
8 ~~provided in subsection (11)~~; and ~~a single entry~~ for all voted
9 levies for debt service applicable to the parcel, if any.

10 (4) For each entry listed in subsection (3), there
11 shall appear on the notice the following:

12 (a) In the first column, a brief, commonly used name
13 for the taxing authority or its governing body. The entry in
14 the first column for the levy required pursuant to s.
15 236.02(6) shall be "By State Law." The entry for other
16 operating school district levies shall be "By Local Board."
17 Both school levy entries shall be indented and preceded by the
18 notation "Public Schools:". ~~The entry in the first column for~~
19 ~~independent special districts other than the water management~~
20 ~~district shall be "Independent Special Districts," except as~~
21 ~~provided in subsection (11).~~For each voted levy levies for
22 debt service, the entry shall be "Voter Approved Debt
23 Payments."

24 (b) In the second column, the gross amount of ad
25 valorem taxes levied against the parcel in the previous year.
26 If the parcel did not exist in the previous year, the second
27 column shall be blank.

28 (c) In the third column, the gross amount of ad
29 valorem taxes proposed to be levied in the current year, which
30 amount shall be based on the proposed millage rates provided
31 to the property appraiser pursuant to s. 200.065(2)(b) or, in

1 the case of voted levies for debt service, the millage rate
2 previously authorized by referendum, and the taxable value of
3 the parcel as shown on the current year's assessment roll.

4 (d) In the fourth column, the date, the time, and a
5 brief description of the location of the public hearing
6 required pursuant to s. 200.065(2)(c). ~~However:~~

7 ~~1. No entry shall be made in the fourth column for the~~
8 ~~line showing independent special districts other than water~~
9 ~~management districts if that line represents more than one~~
10 ~~district;~~

11 ~~2. For the line showing voted levies for debt service~~
12 ~~pursuant to paragraph (a), the following statement shall~~
13 ~~appear: "Includes debt of ... (list of brief, commonly used~~
14 ~~names for each taxing authority whose debt service levy is~~
15 ~~included on this line)..." and~~

16 ~~3. For the line showing totals, the following~~
17 ~~statement shall appear: "For details on independent special~~
18 ~~districts and voter-approved debt, contact your Tax Collector~~
19 ~~at ... (phone number)...." If the option in subsection (11) is~~
20 ~~utilized, the phrase "independent special districts and" shall~~
21 ~~be deleted.~~

22 (e) In the fifth column, the gross amount of ad
23 valorem taxes which would apply to the parcel in the current
24 year if each taxing authority were to levy the rolled-back
25 rate computed pursuant to s. 200.065(1) or, in the case of
26 voted levies for debt service, the amount previously
27 authorized by referendum.

28 (f) For special assessments collected utilizing the ad
29 valorem method pursuant to s. 197.363, the previous year's
30 assessment amount shall be added to the ad valorem taxes shown
31 in the second and fifth columns, and the amount proposed to be

1 imposed for the current year shall be added to the ad valorem
2 taxes shown in the third column.

3 (5) The amounts shown on each line preceding each ~~the~~
4 entry for voted levies for debt service shall include the sum
5 of all ad valorem levies of the applicable unit of local
6 government for operating purposes, including those of
7 dependent special districts (except for municipal service
8 taxing units, which shall be listed on the line for
9 municipalities), and all nonvoted or nondebt service special
10 assessments imposed by the applicable unit of local government
11 to be collected utilizing the ad valorem method. ~~Voted levies~~
12 ~~for debt service for all units of local government shall be~~
13 ~~combined and shown on a single line, including voter-approved~~
14 ~~special assessments for debt service if collected utilizing~~
15 ~~the ad valorem method.~~

16 (6) Following the entries for each taxing authority, a
17 final entry shall show: in the first column, the words "Total
18 Property Taxes:" and in the second, third, and fifth columns,
19 the sum of the entries for each of the individual taxing
20 authorities. The second, third, and fifth columns shall,
21 immediately below said entries, be labeled Column 1, Column 2,
22 and Column 3, respectively. Below these labels shall appear,
23 in boldfaced type, the statement: SEE REVERSE SIDE FOR
24 EXPLANATION.

25 (7) The notice shall further show a brief legal
26 description of the property and the name and mailing address
27 of the owner of record.

28 (8) The notice shall further read:

30	Market	Assessed	Exemp-	Taxable
31	Value	Value	tions	Value

1 This column shows what your taxes will be this year IF EACH
2 TAXING AUTHORITY DOES NOT INCREASE ITS PROPERTY TAX LEVY.
3 These amounts are based on last year's budgets and your
4 current assessment. The difference between columns 2 and 3 is
5 the tax change proposed by each local taxing authority and is
6 NOT the result of higher assessments.

7 ASSESSED VALUE means:

8 For homestead property: value as limited by the State
9 Constitution;

10 For agricultural and similarly assessed property:
11 classified use value;

12 For all other property: market value.
13

14 *Note: Amounts shown on this form do NOT reflect early payment
15 discounts you may have received or may be eligible to receive.
16 (Discounts are a maximum of 4 percent of the amounts shown on
17 this form.)
18

19 (10) The front side of the form required pursuant to
20 this section shall approximate in all essential respects the
21 facsimile set forth in this subsection as it appears in s. 26,
22 chapter 80-274, Laws of Florida, except for amendments
23 subsequent to 1980.

24 ~~(11) If authorized by resolution of the governing body~~
25 ~~of the county prior to July 1, and with the written~~
26 ~~concurrence of the property appraiser, the notice specified in~~
27 ~~this section shall contain a separate line entry for each~~
28 ~~independent special taxing district in the jurisdiction of~~
29 ~~which the parcel lies. Each such district shall be identified~~
30 ~~by name. The form used for this purpose shall be identical to~~
31 ~~that supplied by the department and shall be delivered to the~~

1 ~~property appraiser not later than July 31, except that a~~
2 ~~larger space shall be provided for listing the columnar~~
3 ~~information specified in subsections (2), (3), (4), and (5).~~
4 ~~If the executive director of the department grants written~~
5 ~~permission, the form may be printed only on one side. The~~
6 ~~governing body of the county shall bear the expense of~~
7 ~~procuring such form.~~

8 (11)~~(12)~~ The bottom portion of the notice shall
9 further read in bold, conspicuous print:

10
11 "Your final tax bill may contain non-ad valorem
12 assessments which may not be reflected on this
13 notice such as assessments for roads, fire,
14 garbage, lighting, drainage, water, sewer, or
15 other governmental services and facilities
16 which may be levied by your county, city, or
17 any special district."
18

19 (12)~~(13)~~(a) If requested by the local governing board
20 levying non-ad valorem assessments and agreed to by the
21 property appraiser, the notice specified in this section may
22 contain a notice of proposed or adopted non-ad valorem
23 assessments. If so agreed, the notice shall be titled:

24
25 NOTICE OF PROPOSED PROPERTY TAXES
26 AND PROPOSED OR ADOPTED
27 NON-AD VALOREM ASSESSMENTS
28 DO NOT PAY--THIS IS NOT A BILL
29

30 There must be a clear partition between the notice of proposed
31 property taxes and the notice of proposed or adopted non-ad

1 valorem assessments. The partition must be a bold, horizontal
2 line approximately 1/8 -inch thick. By rule, the department
3 shall provide a format for the form of the notice of proposed
4 or adopted non-ad valorem assessments which meets the
5 following minimum requirements:

6 1. There must be subheading for columns listing the
7 levying local governing board, with corresponding assessment
8 rates expressed in dollars and cents per unit of assessment,
9 and the associated assessment amount.

10 2. The purpose of each assessment must also be listed
11 in the column listing the levying local governing board if the
12 purpose is not clearly indicated by the name of the board.

13 3. Each non-ad valorem assessment for each levying
14 local governing board must be listed separately.

15 4. If a county has too many municipal service benefit
16 units or assessments to be listed separately, it shall combine
17 them by function.

18 5. A brief statement outlining the responsibility of
19 the tax collector and each levying local governing board as to
20 any non-ad valorem assessment must be provided on the form,
21 accompanied by directions as to which office to contact for
22 particular questions or problems.

23 (b) If the notice includes all adopted non-ad valorem
24 assessments, the provisions contained in subsection ~~(11)~~(12)
25 shall not be placed on the notice.

26 Section 15. Effective January 1, 2002, paragraph (a)
27 of subsection (1) of section 192.0105, Florida Statutes, is
28 amended to read:

29 192.0105 Taxpayer rights.--There is created a Florida
30 Taxpayer's Bill of Rights for property taxes and assessments
31 to guarantee that the rights, privacy, and property of the

1 taxpayers of this state are adequately safeguarded and
2 protected during tax levy, assessment, collection, and
3 enforcement processes administered under the revenue laws of
4 this state. The Taxpayer's Bill of Rights compiles, in one
5 document, brief but comprehensive statements that summarize
6 the rights and obligations of the property appraisers, tax
7 collectors, clerks of the court, local governing boards, the
8 Department of Revenue, and taxpayers. The rights afforded
9 taxpayers to assure that their privacy and property are
10 safeguarded and protected during tax levy, assessment, and
11 collection are available only insofar as they are implemented
12 in other parts of the Florida Statutes or rules of the
13 Department of Revenue. The rights so guaranteed to state
14 taxpayers in the Florida Statutes and the departmental rules
15 include:

16 (1) THE RIGHT TO KNOW.--

17 (a) The right to be mailed notice of proposed property
18 taxes and proposed or adopted non-ad valorem assessments (see
19 ss. 194.011(1), 200.065(2)(b) and (d) and (13)(a), and
20 200.069). The notice must also inform the taxpayer that the
21 final tax bill may contain additional non-ad valorem
22 assessments (see s. 200.069~~(11)~~~~(12)~~).

23 Section 16. (1) There is created the Property Tax
24 Administration Task Force for the purpose of serving as a
25 forum for bringing issues in property tax administration to
26 the Department of Revenue, providing and evaluating
27 suggestions for improving the property tax administration
28 process, and promoting greater understanding of property tax
29 administration issues. The Property Tax Administration Task
30 Force shall consist of members representing business and
31 industry, taxpayer groups, municipalities, counties, school

1 districts, special districts, state government, and elected
2 officials charged with assessing and collecting property
3 taxes. The executive director of the department shall appoint
4 the members. The task force shall make periodic reports to the
5 department concerning findings and recommendations in the area
6 of property tax administration.

7 (2) This section shall take effect upon this act
8 becoming a law.

9 Section 17. (1) There is created an advisory
10 committee on airport and seaport property taxation, consisting
11 of 8 members, two of whom shall be appointed by the Governor.
12 The President of the Senate shall appoint two members, one of
13 which must be a member of the Senate, and the Speaker of the
14 House shall appoint two members, one of which must be a member
15 of the House of Representatives. The executive director of the
16 Department of Revenue and one property appraiser appointed by
17 the executive director shall also serve on the committee. The
18 advisory committee shall study the taxation of airport and
19 seaport property and shall submit a written report on this
20 issue to the President of the Senate and the Speaker of the
21 House of Representatives on or before October 1, 2001. The
22 committee shall expire upon completion of the report.

23 (2) This section shall take effect upon becoming a
24 law.

25 Section 18. Except as otherwise provided herein, this
26 act shall take effect July 1, 2001.

27
28
29 ===== T I T L E A M E N D M E N T =====

30 And the title is amended as follows:

31 On page 1, line 2, through

1 Page 3, line 4
2 remove from the title of the bill: all of said lines
3
4 and insert in lieu thereof:
5 An act relating to ad valorem tax administration; amending s.
6 206.9825, F.S.; removing the expiration date of provisions
7 which allow any licensed wholesaler or terminal supplier that
8 delivers aviation fuel to certain air carriers to receive a
9 credit or refund of the aviation fuel tax under certain
10 conditions; amending s. 212.20, F.S.; providing for the
11 Department of Revenue to distribute sales tax reimbursements
12 to certified sports industry economic development projects
13 under certain circumstances; amending s. 213.053, F.S.;
14 extending the current information sharing with the Office of
15 Tourism, Trade, and Economic Development to include the sales
16 tax reimbursement program for certified sports industry
17 economic development projects; creating s. 288.113, F.S.;
18 creating a tax reimbursement program for certified sports
19 industry economic development projects; providing legislative
20 findings and declarations; providing definitions; providing
21 eligibility criteria for amateur sports businesses;
22 prescribing the terms and amounts of tax reimbursements;
23 providing a certification procedure, to be established and
24 administered by the Office of Tourism, Trade, and Economic
25 Development; providing for periodic recertification; abating
26 or reducing funding in specified circumstances; providing a
27 maximum number of years for which an amateur sports business
28 may be certified; providing for decertification; providing a
29 penalty for falsifying an application; providing for a tax
30 reimbursement agreement and prescribing terms of the
31 agreement; providing for annual claims for reimbursement;

1 providing duties of the Department of Revenue; providing for
2 administration of the program; providing for recordkeeping and
3 submission of an annual report to the Legislature; amending s.
4 288.1229, F.S.; providing an additional purpose for which the
5 Office of Tourism, Trade, and Economic Development may
6 authorize a direct-support organization to assist the office;
7 providing for the creation of new jobs in this state; amending
8 s. 193.155, F.S.; revising provisions relating to the
9 correction of errors in the assessment of homestead property
10 due to a material mistake of fact; amending s. 195.096, F.S.;
11 requiring the Department of Revenue to document and retain
12 records used in the review of assessment rolls; requiring the
13 department, effective for 2003 and subsequent tax rolls, to
14 study assessment roll strata by value groups or market areas
15 to ensure the representativeness of ratio study samples;
16 amending s. 196.1975, F.S., relating to exemptions for
17 nonprofit homes for the aged; specifying that the exemption
18 applicable to such homes the residents of which meet certain
19 income limitations applies to individual units or apartments
20 of such homes; providing for application of a residency
21 affidavit requirement to applicants for such an exemption;
22 clarifying provisions relating to qualification for the
23 alternative exemption provided by that section for those
24 portions of a home in which the residents do not meet the
25 income limitations; providing that s. 196.195, F.S., relating
26 to requirements and criteria for determining the profit or
27 nonprofit status of an applicant for exemption, and s.
28 196.196, F.S., relating to criteria for determining whether
29 property is entitled to a charitable, religious, scientific,
30 or literary exemption, do not apply to that section; amending
31 s. 196.24, F.S.; increasing the amount of the exemption

1 provided under s. 3(b), Art. VII of the State Constitution for
2 certain disabled ex-service members; amending s. 197.212,
3 F.S., which allows the board of county commissioners to
4 instruct the tax collector not to mail a tax notice when the
5 amount of taxes is less than a specified amount; increasing
6 such minimum amount; amending s. 197.343, F.S.; revising the
7 deadline for mailing an additional tax notice to a taxpayer
8 whose payment has not been received; amending s. 197.502,
9 F.S.; authorizing the tax collector to contract with a title
10 or abstract company to provide information concerning property
11 described in a tax certificate and providing requirements with
12 respect thereto; authorizing the tax collector to pay a
13 reasonable fee for this information; providing that the amount
14 of such fee shall be added to the opening bid for a tax deed
15 for the property; amending s. 200.069, F.S., which provides
16 requirements for the form of the notice of proposed property
17 taxes and non-ad valorem assessments; removing provisions
18 which specify that a separate line entry for each independent
19 special taxing district is optional; revising requirements for
20 entries relating to voted levies for debt service; amending s.
21 192.0105, F.S.; correcting a reference; creating a Property
22 Tax Administration Task Force and providing its duties;
23 creating an advisory committee on airport and seaport property
24 taxation; providing purposes and membership; requiring a
25 report; providing effective dates.

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