

By Representative Flanagan

1 A bill to be entitled
2 An act relating to ad valorem tax exemption;
3 creating s. 196.1987, F.S.; providing that real
4 and personal property used as a nonprofit
5 family wellness center is exempt from ad
6 valorem taxation under specified conditions;
7 providing an effective date.

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

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11 Section 1. Section 196.1987, Florida Statutes, is
12 created to read:

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196.1987 Family wellness center exemption.--

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(1) Real and personal property owned and used solely
15 as a nonprofit family wellness center shall be exempt from ad
16 valorem taxation based on its charitable use if the property
17 is owned and operated as provided in this section.

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(2) As used in this section, "family wellness center"
19 means real and personal property used to provide physical
20 exercise opportunities for children and adults.

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(3) To qualify under this section:

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(a) The property must be owned and operated by a
23 nonprofit corporation that is a charitable institution as
24 defined by ss. 196.195 and 196.196, which has as its sole
25 purpose the provision of programs promoting spiritual, mental,
26 and physical health on a holistic basis without emphasizing
27 one over another.

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(b) The property must be used to provide at least five
29 of the eight following programs dedicated to the improvement
30 of conditions in the community and the support of families:

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1. Child care programs for preschool children.

