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:
13	196.1987 Family wellness center exemption
14	(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.
18	(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.
21	(3) To qualify under this section:
22	(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.
28	(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:
31	1. Child care programs for preschool children.

1	<ol><li>Before-school or after-school programs for</li></ol>
2	school-aged children.
3	3. Team sports opportunities for youth and teens.
4	4. Leadership development for youth, teens, and
5	adults.
6	5. Services for at-risk youth and teens.
7	6. Outreach and exercise programs for seniors.
8	7. Aquatic programs for all ages and skill levels.
9	8. Services for disabled children and adults.
10	(c) The family wellness center must provide all
11	programs and services to those of all ages, incomes, and
12	abilities under a fee structure that reasonably accommodates
13	persons of limited means and therefore ensures that ability to
14	pay is not a consideration.
15	(4) To qualify for exemption under this section, the
16	nonprofit corporation must be exempt from federal income tax
17	as an exempt charitable organization under the provisions of
18	s. 501(c)(3) of the Internal Revenue Code, as amended.
19	Section 2. This act shall take effect January 1, 2002.
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22	HOUSE SUMMARY
23	Provides that real and personal property used as a
24	nonprofit family wellness center is exempt from ad valorem taxation under specified conditions.
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