

The Florida Senate
BILL ANALYSIS AND FISCAL IMPACT STATEMENT

(This document is based on the provisions contained in the legislation as of the latest date listed below.)

Prepared By: The Professional Staff of the Budget Subcommittee on Finance and Tax

BILL: PCS/SB 2042 (563296)

INTRODUCER: Finance and Tax

SUBJECT: Administration of Property Tax

DATE: April 7, 2011 REVISED: _____

	ANALYST	STAFF DIRECTOR	REFERENCE	ACTION
1.	Gizzi	Yeatman	CA	Favorable
2.	Fournier	Diez-Arguelles	BFT	Pre-meeting
3.			BC	
4.				
5.				
6.				

Please see Section VIII. for Additional Information:

- | | | |
|------------------------------|-------------------------------------|---|
| A. COMMITTEE SUBSTITUTE..... | <input checked="" type="checkbox"/> | Statement of Substantial Changes |
| B. AMENDMENTS..... | <input type="checkbox"/> | Technical amendments were recommended |
| | <input type="checkbox"/> | Amendments were recommended |
| | <input type="checkbox"/> | Significant amendments were recommended |

I. Summary:

This proposed committee substitute (bill) clarifies ambiguous language and corrects drafting errors in the property tax statutes. It also standardizes statutory requirements for applying for tax deferral, reduces the Department of Revenue’s role in approving tax refunds, and reduces the number of reports that must be submitted to the department. It allows certain disabled veterans and other disabled persons to apply for property tax exemptions before they have received required documentation from certain agencies of the federal government, provides a procedure by which value adjustment boards may respond to complaints about special magistrates, and deletes obsolete statutory provisions. The bill also allows a county governing board to require the property appraiser to send additional information to taxpayers along with the notice of proposed taxes, and gives counties and municipalities additional latitude in granting economic development ad valorem tax exemptions, subject to approval by the voters.

This bill substantially amends, creates, or repeals the following sections of the Florida Statutes: 192.001, 192.117, 193.122, 193.155, 193.1554, 193.1555, 193.501, 193.503, 193.505, 194.011, 194.032, 194.034, 194.035, 194.037, 194.171, 195.096, 195.0985, 195.099, 196.012, 196.031, 196.081, 196.082, 196.091, 196.101, 196.121, 196.1995, 196.202, 196.24, 197.182, 197.253, 197.3041, 197.3073, 200.065, 200.069, 218.12, and 218.125.

II. Present Situation:

Property Tax Administrative Issues

Section 195.002, F.S., provides that the Department of Revenue (department) shall have general supervision of the assessment and valuation of property, and over tax collection and all other aspects of the administration of such taxes. In its supervisory roll, the department from time to time identifies provisions of Florida Statutes that appear to contain drafting errors, are inconsistent with other statutory provisions, or are not consistent with efficient tax administration. This bill contains recommendations, suggested by the department and approved by the Governor and Cabinet, to address some of these issues.

In 2008 Florida voters approved Amendment 1 to the State Constitution, which increased the homestead exemption, provided portability of the Save Our Home tax limitation, and limited assessment increases for non-homestead property. The Legislature has also made significant changes to property tax statutes in recent years—imposing limitations on local millage rates, changing the value adjustment board (VAB) process, and changing the burden of proof in assessment challenges. Since these changes have been in effect, it has become apparent that some of the language implementing them contained drafting errors, left certain questions unanswered, or created administrative difficulties. Inconsistencies with other statutory provisions have also been uncovered, creating further challenges in implementing the constitutional and statutory changes. Details of these changes are provided in the section-by-section analysis, below.

Notice of Proposed Property Taxes

Each property appraiser is required to prepare and deliver a notice of proposed property taxes and non-ad valorem assessments to each taxpayer listed on the current year's assessment roll.¹ This notice is commonly referred to as the Truth in Millage (TRIM) notice, which is generally the only acceptable means of providing notice to taxpayers, and is sent on behalf of all taxing authorities and local governing boards levying both ad valorem taxes and non-ad valorem assessments.

The specific elements and required content and format of the TRIM notice are prescribed by statute, and the department prescribes the forms. However, a county officer may use a different form provided that: (1) it is substantively similar to the one prescribed by the department; (2) his or her office pays the related expenses; and (3) he or she obtains prior written permission from the department's executive director.²

Economic Development Ad Valorem Tax Exemption

The State Constitution authorizes any county or municipality, for the purpose of its respective tax levy, to grant community and economic development ad valorem tax exemptions to new businesses and expansions of existing businesses.³ Such an exemption must be granted by ordinance and approved by the voters. The amount or limits of the amount and time period for the exemption must be determined by general law, and authority to grant the exemption expires 10 years from the date of the approval by the voters and may be renewable by referendum.

¹ Section 200.065(2)(b), F.S.

² Section 200.069, F.S.

³ Article VII, sec. 3(c) of the State Constitution

This provision is codified in s. 196.1995, F.S., which limits the exemption to improvements to real property made by or for the use of a new business and of all tangible personal property of such new business, or to the assessed value of all added improvements to real property made to facilitate the expansion of an existing business and of the net increase in tangible personal property acquired to facilitate an expansion of an existing business

For purposes of this exemption, “new business” means:

- (a)1. A business establishing 10 or more jobs to employ 10 or more full-time employees in this state, which manufactures, processes, compounds, fabricates, or produces for sale items of tangible personal property at a fixed location and which comprises an industrial or manufacturing plant;
2. A business establishing 25 or more jobs to employ 25 or more full-time employees in this state, the sales factor of which, as defined by s. 220.15(5), for the facility with respect to which it requests an economic development ad valorem tax exemption is less than 0.50 for each year the exemption is claimed; or
3. An office space in this state owned and used by a corporation newly domiciled in this state; provided such office space houses 50 or more full-time employees of such corporation; provided that such business or office first begins operation on a site clearly separate from any other commercial or industrial operation owned by the same business.

Expansion of an existing business means:

- (a)1. A business establishing 10 or more jobs to employ 10 or more full-time employees in this state, which manufactures, processes, compounds, fabricates, or produces for sale items of tangible personal property at a fixed location and which comprises an industrial or manufacturing plant; or
2. A business establishing 25 or more jobs to employ 25 or more full-time employees in this state, the sales factor of which, as defined by s. 220.15(5), for the facility with respect to which it requests an economic development ad valorem tax exemption is less than 0.50 for each year the exemption is claimed; provided that such business increases operations on a site collocated with a commercial or industrial operation owned by the same business, resulting in a net increase in employment of not less than 10 percent or an increase in productive output of not less than 10 percent.⁴

The constitutional tax exemption for economic development is implemented by s. 196.1995, F.S., which requires a board of county commissioners or municipal governing body to call a referendum to determine whether to grant an economic development exemption if the commission or governing board votes to hold the referendum or it receives a petition signed by 10 percent of the registered electors calling for a referendum. Such a referendum may be called only once in any 12-month period. This section provides the specific ballot language for such a referendum. Upon approval by the voters, the governing board or commission may provide for the exemption by ordinance, and may exempt up to:

⁴ Section 196.012(15)(a) and (16)(a), F.S.

- 100 percent of the assessed value from ad valorem taxation for all improvements to real property made by or for the use of a new business and for all tangible personal property of such new business, or
- 100 percent of the assessed value of all added improvements to real property that are made to facilitate the expansion of an existing business and of the net increase in all tangible personal property acquired to facilitate such expansion of an existing business.

This section also provides for an application process, and requires the property appraiser to report to the commission or governing authority and estimate of the revenue which would be lost to the jurisdiction during the current fiscal year if the exemption were granted, and determination as to whether the exemption is for property of a new business or an existing business.

III. Effect of Proposed Changes:

This bill clarifies ambiguous language and corrects drafting errors that have become apparent since these property tax law changes were implemented. It also standardizes statutory requirements for applying for tax deferral, reduces the department's role in approving tax refunds, and reduces the number of reports that must be submitted to the department. It allows certain disabled veterans and other disabled persons to apply for property tax exemptions before they have received required documentation from certain agencies of the federal government, and deletes obsolete statutory provisions.

(See section by section analysis below.)

Section 1

Present situation: Section 192.001, F.S., provides definitions of terms used in the statutes governing the imposition of ad valorem taxes. Some of these definitions have not been amended to conform to changes that have been enacted in other ad valorem statutes.

Proposed change: This bill amends the definitions of "assessed value of property" to make it consistent with Art VII of the Florida Constitution, as amended in 2008. It amends "complete submission of the rolls" to conform to s. 193.114, F.S., as amended in 2008.

Section 2 repeals s. 192.117, F.S., which created the Property Tax Administration Task Force. This task force was dissolved in 2004.

Section 3

Present situation: Subsection (2) of s. 193.114, F.S., lists items that must be included on the real property assessment roll. When this section was amended in 2008, some of the changes made at that time used terms that are inconsistent with established practice and terminology, and this has led to confusion for the property appraisers.

Proposed change: Paragraph (n) of this subsection is amended to change the recorded selling price requirement from the two most recently recorded selling prices to the recorded selling

prices required by s. 193.114, F.S., and to replace the term “sale price” with “recorded selling price” to clarify that the price submitted must be the amount indicated by the documentary stamps posted on the transfer document. The term “sale” is replaced with “transfer” to clarify that all real property transfers recorded or otherwise discovered during the period beginning 1 year before the assessment date, and up to the date the roll is submitted to the department, must be included on the assessment roll. “Transfer date” is defined as the date on which the transfer document was signed and notarized, and sale qualification decisions must be recorded on the assessment roll within 3 months after the deed or other transfer instrument is recorded or otherwise discovered.

Paragraph (p) is amended to delete the requirement that the assessment roll contain the name and address of a fiduciary responsible for payment of property taxes.

Section 4

Present situation: Subsection (2) of s. 193.122, F.S., provides that within one week of certifying the tax rolls the property appraiser must publish a notice of the date of certification in a local newspaper and publicly display a notice of the date of certification in the property appraiser’s office. This date is important because it begins the 60-day period during which a taxpayer may bring an action to contest a tax assessment in circuit court if no VAB petition has been filed⁵

Proposed change: Effective July 1, 2011 and applying to assessments beginning with the 2011 tax year, this subsection is amended to require the property appraiser to publish notice of certification on the appraiser’s website..

Section 5

Present situation: Subsection (8) of s. 193.155, F.S., allows a taxpayer to transfer certain amounts of his or her Save Our Home assessment limitation to a newly-acquired homestead, but the transfer must be applied for by a certain date in order to get the full benefit of the transfer. The statute refers to an application for “homestead” instead an application for “assessment” under this subsection, and questions have been raised about whether this reference is correct.

Proposed change: Effective July 1, 2011, the bill amends the language to clarify that the required application is for “assessment” instead of “homestead” and that the assessment reduction is calculated as if the application had been timely filed.

Sections 6 and 7

Present situation: Amendment 1, approved by the voters in 2008, provided that the assessed value of certain property cannot increase by more than 10 percent over the prior year. Sections 193.1554 and 193.1555, F.S., which implement this provision, require that property be assessed at just (full) value the first year the property is “placed on the tax roll.” It is not clear from the statutory language that “placed on the tax roll” is meant to include property that was already on the roll in a different classification, although the fiscal impact estimates provided at the time were based on that assumption.⁶ These sections also provide for assessment of combined or

⁵ Section 194.171(2), F.S.

⁶ In *Sommers v. Orange County Property Appraiser, et al.*, a recent summary judgment issued by the Ninth Judicial Circuit Court, it was ruled that the Sommers were entitled to the 10 % assessment limitation on their previously homesteaded

divided parcels, but do not specify how to assess parcels that are combined or divided after the assessment date but before the tax bills are sent.

Proposed change: These sections are amended to clarify that property must be assessed at full value when it is subject to a new limitation, and that parcels combined or divided after January 1 are not considered combined or divided for purposes of assessment until the January 1 that the parcels are first assessed as combined or divided, even though they are combined or divided for purposes of the tax notice.

Sections 8, 9 and 10

Present situation: Sections 193.501, 193.503, 193.505., F.S., provide reduced assessments for lands subject to a conservation easement or other development limitation, historic property used for commercial or certain nonprofit purposes, or historically significant property when development rights have been conveyed or historic preservation restrictions have been covenanted, respectively. The statutes require repayment of the reduced tax liabilities if the use is not maintained for the required period, and local tax collectors are required to report this repayment information to the department. These repayments are rare and this information is not needed by the department.

Proposed change: These sections are amended to delete the reporting requirement.

Section 11 and Sections 31- 33

Present situation: Sections 194.011(3)(d), 197.253(2)(b), 197.3041(2)(b), and 197.3073(2)(b), F.S., provide conflicting requirements regarding the time allowed to file a petition for homestead tax deferral. Section 194.011, F.S., provides 30 days following the mailing of the notice by the property appraiser, but the sections in ch. 197 provide 20 days.

Proposed change: These provisions are amended to provide the 30-day window of opportunity, and s. 194.011, F.S., is amended to include cross-references to all homestead tax deferral provisions.

Section 12

Present situation: An obsolete provision in s. 194.032(2), F.S., requires a petitioner to wait at least 4 hours for his or her VAB hearing before being able to file in circuit court, even though a petitioner is no longer required to exhaust all administrative remedies (i.e., the VAB) before filing a circuit court petition.

Proposed change: This section repeals the obsolete statutory language providing the 4 hour waiting requirement for filing in circuit court, and limits the waiting time for petitioners to a “reasonable time not to exceed 4 hours.”

Section 13

property without first reassessing the home to its full market value. The court based its ruling on constitutional language implemented in section 193,1554(3), F.S.

Present situation: Section 194.034(2), F.S., requires the VAB clerk to provide notice to taxpayer petitioners, property appraisers, and the department of board decisions.

Proposed changes: This subsection is amended to delete the requirement that the department be notified of every VAB decision. It allows the department to request notification or relevant statistics.

Section 14

Present situation: Section 194.035(1), F.S., provides that, subject to an appropriation, the department will reimburse certain counties for their special magistrate expenses, and the department will establish a reasonable range for special magistrate payments. No appropriations have been provided for these payments.

Proposed change: Effective July 1 and applying to assessments beginning with the 2011 tax year, these reimbursement provisions are deleted from the statute. This bill also creates a new subsection that prescribes how the VAB must handle a complaint that a special magistrate did not follow the requirements of state law. The legal counsel for the board must review the complaint, obtain necessary information about the complaint, and advise the board as to any action that should be taken. The board may remove a special magistrate from serving if he or she subsequently fails to comply with the board's action. All parties are given the opportunity to respond to the complaint, and all parties must be notified of any action taken by the board concerning the complaint.

Section 15

Present situation: Section 194.037(1), F.S., requires the clerk of each VAB to provide a public notice of the findings and results of VAB actions, and prescribes the format of this notice. One of the required elements of the notice is the net change in taxable value as a result of VAB actions. It does not specify which taxable value—county, school board, or special district—is to be reported.

Proposed change: Effective July 1 and applying to assessments beginning with the 2011 tax year, this subsection is amended to specify that the change in county taxable value is to be reported by the clerk.

Section 16

Present situation: When a VAB petitioner receives a decision from the board, the petitioner has 60 days in which to contest the decision in circuit court. There is confusion on when the 60 days begins—some courts have based the time frame on the date the VAB decision is mailed, but others have used the date the property appraiser first certifies the assessment roll prior to mailing the decision. Taxpayers that appeal to the circuit court without using the VAB process have 60 days from the date the roll is certified to initiate the appeal. It is sometimes difficult to determine this date.

Proposed change: Effective July 1 and applying to assessments beginning with the 2011 tax year, s. 194.171(2), F.S., is amended to provide that for purposes of this subsection, “rendered” means a decision is rendered by the value adjustment board and sent by first class mail to the petitioner as provided in s. 194.034(2), F.S.

Sections 17 and 18

Present situation: Sections 195.096 and 195.0985, F.S., require the department to report the results of its in-depth review of the assessment rolls of each county. The findings must be published and copies must be forwarded to legislative staff and county officials. The statutory reporting requirements contain different reporting dates and redundant requirements.

Proposed change: The bill amends subsections (2) and (3) of s. 195.096 to standardize reporting requirements for the in-depth assessment roll review, and repeals s. 195.0985, F.S., which contains a redundant requirement.

Section 19

Present Situation: Section 195.099, F.S., requires the department to review the assessment of new, rebuilt, or expanded businesses in designated enterprise zones or “brownfield” areas.

Proposed change: This section is amended to allow the department to review these assessments as the need arises for such review.

Section 20

Present situation: Section 196.012 provides definitions of terms for purposes of property tax exemptions. The terms “new business” and “expansion of an existing business” are defined in this section.

Proposed change: This section is amended to provide new definitions for these terms. Specific requirements for the number of jobs to be created and the increase in productive output are deleted from the definitions, and nonprofit organizations are made eligible for the exemption.

Section 21

Present Situation: Section 196.031, F.S., specifies the order in which various exemptions are applied to homestead property. Under present law, the order of exemptions has the result that some properties where only a portion of the property is homesteaded are not able to take full advantage of all the exemptions.

Proposed change: This section is amended to require that exemptions to homestead property shall be applied in the order that results in the lowest taxable value.

Sections 22-25 and 28-29

Present situation: Sections 196.081, 196.082, 196.091, and 196.101, 196.202, and 196.24, F.S., provide property tax discounts and exemptions for disabled veterans, other disabled persons, widows, widowers, blind persons, persons permanently and totally disabled, and disabled servicemembers or surviving spouses under certain conditions. In order to qualify, a taxpayer must obtain a disability letter from the United States government, the United States Department of Veterans Affairs or its predecessor, or the Social Security Administration, and the person may not receive a discount or exemption until the letter is obtained.

Proposed change: The bill amends these sections to allow a disabled taxpayer to apply for the discount or exemption, with approval contingent upon the taxpayer providing the required

documentation. Once the documentation is received by the property appraiser the exemption is granted back to the date of the original application and a refund of excess tax payments is made. The refund is limited to the previous 3 years, the same time period as other property tax refunds.⁷

Section 26

Present situation: Section 196.121, F.S., requires the department to furnish printed homestead exemption forms to the property appraisers. This requirement is obsolete since the forms are provided electronically and funding for printed forms has been eliminated.

Proposed change: The bill amends this section to delete the requirement for printed forms and clarify that the department will provide electronic funds.

Section 27

This section amends s. 196.1995, F.S., to amend the current statutory implementation of the economic development ad valorem tax exemption. It requires the board of county commissioners or governing body of a municipality to call a referendum to determine whether to grant the exemption if it receives a petition signed by the required percentage of registered electors as provided in the procedures established in the county's charter for the enactment of ordinances or for approval of charter amendments, in addition to existing statutory methods of requiring a referendum.

This section amends the statutorily required ballot language to add that the exemption applies to new and expanding businesses that are expected to create new, full-time jobs and have been evaluated as being of economic interest to the community. The bill also provides that if a referendum is held on or before the effective date of any amendment to this section (of Florida Statutes) the board of county commissioners does not need to call or hold another referendum.

The bill revises the information that must be included in an application for an economic development tax exemption to include the number of jobs the applicant expects to create along with the average and median wage of the jobs and whether the jobs are full-time or part-time, as well as the expected schedule for job creation. The bill also provides specific economic criteria that the board or governing authority must consider when deciding whether to grant an economic development tax exemption. The bill states that the Legislature intends to vest counties and municipalities with as much discretion as legally permissible to determine the new jobs for which incentives should be provided through the granting of ad valorem tax exemptions under this section., and allows the board or governing authority may enter into a written agreement with an applicant upon approval of an exemption application. The agreement may include performance criteria, and require the applicant to report the actual number of new, full-time jobs created and their average and median wage, at a specific time before the exemption expires. The written agreement may also grant the county or city the power to revoke the tax exemption if the applicant fails to meet its prior representations.

Section 30

Present situation: Section 197.182, F.S., requires the department to review most property tax refunds of \$400 or more.

⁷ Section 197.182(1)(c), F.S.

Proposed change: Section 197.182, F.S., is amended to require the department to review refunds of \$2500 or more.

Section 34

Present situation: The statutory language used to limit local governments' millage rates contains a reference to the prior year's rate. In an apparent drafting error, the phrase "is adopted" was used instead of "was adopted" in referring to that rate, causing uncertainty in the phrase's meaning.

Proposed change: Section 200.065(5)(a), F.S., is amended in the bill to change the phrase from "is adopted" to "was adopted".

Section 35

This section allows the board of county commissioners to require the property appraiser to send an additional form to taxpayers along with the trim notice. The cost of preparing and additional costs of mailing the form must be borne by the county, and the form may include information regarding the proposed budget for the county and inform taxpayers of the portion of the proposed nonvoted county millage which is attributable to each constitutional officer and the county commission.

Sections 36 and 37

Present situation: Section 218.12 and 218.125, F.S., provide for distributions to fiscally constrained counties for tax losses due to constitutional changes approved by the voters in 2008. There is no provision in the statute for addressing what happens if a county fails to apply for the distribution. The statute requires counties to report their maximum millage under ch. 200, F.S., but the citation to that chapter is not correct. Finally, distributions under both sections are calculated by multiplying the current year reduction in taxable value by the prior year's millage rate, rather than the current year's rate.

Proposed change: The bill amends these sections to specify that if a county fails to apply for distribution under these sections its share reverts to the fund from which the appropriation is made. The maximum millage calculation references are corrected, and the calculation of the distribution is based on the current year millage.

Section 38 provides that, except as otherwise provided, this act shall take effect upon becoming a law.

IV. Constitutional Issues:

A. Municipality/County Mandates Restrictions:

Article VII, section 18(b), of the Florida Constitution, provides that "except upon a approval by two-thirds of members of each house, the Legislature may not enact, amend, or repeal any general law if the anticipated effect of doing so would reduce the authority that municipalities or counties have to raise revenues in the aggregate, as such authority

exists on February 1, 1989".⁸ Since this bill would reduce a county or municipality's authority to raise revenue in the aggregate, it may require a two-thirds vote of the membership of each house of the Legislature for passage if the magnitude of that reduction is found to be significant for the purposes of this provision.

B. Public Records/Open Meetings Issues:

None.

C. Trust Funds Restrictions:

None.

V. Fiscal Impact Statement:

A. Tax/Fee Issues:

Proposed changes to ss. 196.081, 196.082, 196.091, and 196.101, 196.202, and 196.24, F.S., which provide property tax discounts and exemptions for disabled veterans, other disabled persons, widows, widowers, blind persons, persons permanently and totally disabled, and disabled servicemembers or surviving spouses under certain conditions, have the potential to reduce local governments' property tax revenue. The bill amends these sections to allow a disabled taxpayer to apply for the discount or exemption, with approval contingent upon the taxpayer providing the required documentation. Once the documentation is received by the property appraiser the exemption is granted back to the date of the original application and a refund of excess tax payments is made.

Proposed changes to ss. 193.1554 and 193.1555, F.S., which clarify that property must be assessed at full value when it is subject to a new limitation under these provisions, have the potential to increase local governments' property tax revenue.

The Revenue Estimating Conference has not evaluated the impact of this bill.

B. Private Sector Impact:

This bill has several provisions that clarify the process by which taxpayers apply for various property tax exemptions and other tax preferences.

Changes in the economic development property tax exemption statutes make this exemption available to non-profit organizations.

⁸ FLA. CONST. art. VII, s. 18(b).

C. Government Sector Impact:

This bill reduces the role of the Department of Revenue in receiving various reports and approving property tax refunds, and is expected to provide greater efficiency in its oversight of property tax administration. Other statutory corrections and clarifications should also reduce the department's workload with respect to property tax oversight.

VI. Technical Deficiencies:

None.

VII. Related Issues:

None.

VIII. Additional Information:**A. Committee Substitute – Statement of Substantial Changes:**

(Summarizing differences between the Committee Substitute and the prior version of the bill.)

PCS (barcode#) by Budget Subcommittee on Finance and Tax

This proposed committee substitute makes the following changes to SB 2042:

- It requires the property appraiser to publish the notice of the date of roll certification on his or her website. It also deletes sections of the bill, which changed the timeframe for property appraiser appeals of VAB decisions and amended s. 193.155, relating to delayed filing for homestead exemption.
- It corrects an omission of certain mixed-use property in the provision that requires property to be assessed at just value when its use changes.
- It clarifies that a VAB petitioner shall not be required to wait more than 4 hours from the scheduled time. It also provides a procedure for the VAB to review complaints about special magistrates.
- It restores the current law schedule for the timetable to challenge an assessment in circuit court.
- It requires homestead assessments to be applied in the order that results in the lowest taxable value.
- It clarifies that tax refunds for exemptions for disabled veterans and other persons who must obtain a letter from the VA or Social Security Administration are subject to the same backward-looking limitation as other tax refunds.
- It limits the requirement that DOR approve property tax refunds to refunds of \$2,500 or more.
- It allows the county to require the property appraiser to send a form to taxpayers along with the TRIM notice, saying how property tax revenue is used.
- It amends the economic development property tax exemption statutes.

B. Amendments:

None.

This Senate Bill Analysis does not reflect the intent or official position of the bill's introducer or the Florida Senate.
