

Amendment No.

CHAMBER ACTION

Senate

House

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1 Representative Fresen offered the following:

2  
3 **Substitute Amendment for Amendment (764451) (with title**  
4 **amendment)**

5 Between lines 702 and 703, insert:

6 Section 22. Section 196.198, Florida Statutes, is amended  
7 to read:

8 196.198 Educational property exemption.—Educational  
9 institutions within this state and their property used by them  
10 or by any other exempt entity or educational institution  
11 exclusively for educational purposes shall be exempt from  
12 taxation. Sheltered workshops providing rehabilitation and  
13 retraining of disabled individuals and exempted by a certificate  
14 under s. (d) of the federal Fair Labor Standards Act of 1938, as  
15 amended, are declared wholly educational in purpose and shall be  
16 exempted from certification, accreditation, and membership

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17 requirements set forth in s. 196.012. Those portions of property  
18 of college fraternities and sororities certified by the  
19 president of the college or university to the appropriate  
20 property appraiser as being essential to the educational process  
21 shall be exempt from ad valorem taxation. The use of property by  
22 public fairs and expositions chartered by chapter 616 is  
23 presumed to be an educational use of such property and shall be  
24 exempt from ad valorem taxation to the extent of such use.

25 Property used exclusively for educational purposes shall be  
26 deemed owned by an educational institution if the entity owning  
27 100 percent of the educational institution is owned by the  
28 identical persons who own the property. Land, buildings, and

29 other improvements to real property used exclusively for  
30 educational purposes shall be deemed owned by an educational  
31 institution if the entity owning 100 percent of the land is a  
32 nonprofit entity and the land is used, under a ground lease or  
33 other contractual arrangement, by an educational institution  
34 that owns the buildings and other improvements to the real  
35 property, is a nonprofit entity under s. 501(c)(3) of the  
36 Internal Revenue Code, and provides education limited to  
37 students in prekindergarten through grade 8. If legal title to

38 property is held by a governmental agency that leases the  
39 property to a lessee, the property shall be deemed to be owned  
40 by the governmental agency and used exclusively for educational  
41 purposes if the governmental agency continues to use such  
42 property exclusively for educational purposes pursuant to a  
43 sublease or other contractual agreement with that lessee. If the  
44 title to land is held by the trustee of an irrevocable inter

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45 vivos trust and if the trust grantor owns 100 percent of the  
46 entity that owns an educational institution that is using the  
47 land exclusively for educational purposes, the land is deemed to  
48 be property owned by the educational institution for purposes of  
49 this exemption. Property owned by an educational institution  
50 shall be deemed to be used for an educational purpose if the  
51 institution has taken affirmative steps to prepare the property  
52 for educational use. Affirmative steps means environmental or  
53 land use permitting activities, creation of architectural plans  
54 or schematic drawings, land clearing or site preparation,  
55 construction or renovation activities, or other similar  
56 activities that demonstrate commitment of the property to an  
57 educational use.

58 Section 23. The exemption from ad valorem taxation created  
59 by the amendment of s. 196.198, Florida Statutes, in section 22  
60 of this act shall apply retroactively to the 2012 tax roll.

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62  
63 Remove line 717 and insert:  
64 196.199, Florida Statutes, in section 24 of this act shall apply

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**T I T L E A M E N D M E N T**

69 Remove line 105 and insert:  
70 appraisers; amending s. 196.198, F.S.; providing an  
71 exemption from ad valorem taxation for certain  
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73 property used for educational purposes; providing for  
74 retroactive application; amending s. 196.199, F.S.;  
75 providing that