

Amendment No.

CHAMBER ACTION

Senate

House

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1 Representative Fresen offered the following:

2  
3 **Amendment (with title amendment)**

4 Between lines 708 and 709, insert:

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

7 196.198 Educational property exemption.—Educational  
8 institutions within this state and their property used by them  
9 or by any other exempt entity or educational institution  
10 exclusively for educational purposes shall be exempt from  
11 taxation. Sheltered workshops providing rehabilitation and  
12 retraining of disabled individuals and exempted by a certificate  
13 under s. (d) of the federal Fair Labor Standards Act of 1938, as  
14 amended, are declared wholly educational in purpose and shall be  
15 exempted from certification, accreditation, and membership  
16 requirements set forth in s. 196.012. Those portions of property  
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17 of college fraternities and sororities certified by the  
18 president of the college or university to the appropriate  
19 property appraiser as being essential to the educational process  
20 shall be exempt from ad valorem taxation. The use of property by  
21 public fairs and expositions chartered by chapter 616 is  
22 presumed to be an educational use of such property and shall be  
23 exempt from ad valorem taxation to the extent of such use.  
24 Property used exclusively for educational purposes shall be  
25 deemed owned by an educational institution if the entity owning  
26 100 percent of the educational institution is owned by the  
27 identical persons who own the property. Land, buildings, and  
28 other improvements to real property used exclusively for  
29 educational purposes shall be deemed owned by an educational  
30 institution if the entity owning 100 percent of the land is a  
31 nonprofit entity and the land is used, under a ground lease or  
32 other contractual arrangement, by an educational institution  
33 that owns the buildings and other improvements to the real  
34 property, is a nonprofit entity under s. 501(c)(3) of the  
35 Internal Revenue Code, and provides education limited to  
36 students in prekindergarten through grade 8. If legal title to  
37 property is held by a governmental agency that leases the  
38 property to a lessee, the property shall be deemed to be owned  
39 by the governmental agency and used exclusively for educational  
40 purposes if the governmental agency continues to use such  
41 property exclusively for educational purposes pursuant to a  
42 sublease or other contractual agreement with that lessee. If the  
43 title to land is held by the trustee of an irrevocable inter  
44 vivos trust and if the trust grantor owns 100 percent of the  
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45 entity that owns an educational institution that is using the  
 46 land exclusively for educational purposes, the land is deemed to  
 47 be property owned by the educational institution for purposes of  
 48 this exemption. Property owned by an educational institution  
 49 shall be deemed to be used for an educational purpose if the  
 50 institution has taken affirmative steps to prepare the property  
 51 for educational use. Affirmative steps means environmental or  
 52 land use permitting activities, creation of architectural plans  
 53 or schematic drawings, land clearing or site preparation,  
 54 construction or renovation activities, or other similar  
 55 activities that demonstrate commitment of the property to an  
 56 educational use.

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

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 61  
 62 Remove line 723 and insert:  
 63 196.199, Florida Statutes, in section 24 of this act shall apply

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 65  
 66  
 67 -----

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

68  
 69 Remove line 105 and insert:  
 70 appraisers; amending s. 196.198, F.S.; providing an  
 71 exemption from ad valorem taxation for certain  
 72 property used for educational purposes; providing for

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73 retroactive application; amending s. 196.199, F.S.;

74 providing that

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