

Amendment No.

CHAMBER ACTION

Senate

House

.

1 Representative Fresen offered the following:

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

4 Between lines 702 and 703, 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
764451

Approved For Filing: 2/27/2012 1:54:25 PM

Amendment No.

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 predominantly 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. If legal title to property is held by a governmental
35 agency that leases the property to a lessee, the property shall
36 be deemed to be owned by the governmental agency and used
37 exclusively for educational purposes if the governmental agency
38 continues to use such property exclusively for educational
39 purposes pursuant to a sublease or other contractual agreement
40 with that lessee. If the title to land is held by the trustee of
41 an irrevocable inter vivos trust and if the trust grantor owns
42 100 percent of the entity that owns an educational institution
43 that is using the land exclusively for educational purposes, the
44 land is deemed to be property owned by the educational

764451

Approved For Filing: 2/27/2012 1:54:25 PM

Amendment No.

45 institution for purposes of this exemption. Property owned by an
46 educational institution shall be deemed to be used for an
47 educational purpose if the institution has taken affirmative
48 steps to prepare the property for educational use. Affirmative
49 steps means environmental or land use permitting activities,
50 creation of architectural plans or schematic drawings, land
51 clearing or site preparation, construction or renovation
52 activities, or other similar activities that demonstrate
53 commitment of the property to an educational use.

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

57
58
59 Remove line 717 and insert:
60 196.199, Florida Statutes, in section 24 of this act shall apply

61
62
63
64 -----
65 **T I T L E A M E N D M E N T**

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

764451

Approved For Filing: 2/27/2012 1:54:25 PM