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LEGISLATIVE ACTION

Senate	.	House
Comm: RCS	.	
04/17/2013	.	
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Appropriations Subcommittee on Finance and Tax (Evers)
recommended the following:

Senate Amendment (with title amendment)

Delete everything after the enacting clause
and insert:

Section 1. Section 193.624, Florida Statutes, is created to
read:

193.624 Assessment of residential property.-

(1) As used in this section, the term "renewable energy
source device" means any of the following equipment that
collects, transmits, stores, or uses solar energy, wind energy,
or energy derived from geothermal deposits:

(a) Solar energy collectors, photovoltaic modules, and



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13 inverters.
14 (b) Storage tanks and other storage systems, excluding
15 swimming pools used as storage tanks.
16 (c) Rockbeds.
17 (d) Thermostats and other control devices.
18 (e) Heat exchange devices.
19 (f) Pumps and fans.
20 (g) Roof ponds.
21 (h) Freestanding thermal containers.
22 (i) Pipes, ducts, refrigerant handling systems, and other
23 equipment used to interconnect such systems; however, such
24 equipment does not include conventional backup systems of any
25 type.
26 (j) Windmills and wind turbines.
27 (k) Wind-driven generators.
28 (l) Power conditioning and storage devices that use wind
29 energy to generate electricity or mechanical forms of energy.
30 (m) Pipes and other equipment used to transmit hot
31 geothermal water to a dwelling or structure from a geothermal
32 deposit.
33 (2) In determining the assessed value of real property used
34 for residential purposes, an increase in the just value of the
35 property attributable to the installation of a renewable energy
36 source device may not be considered.
37 (3) This section applies to the installation of a renewable
38 energy source device installed on or after January 1, 2013, to
39 new and existing residential real property.
40 Section 2. Paragraph (a) of subsection (4) of section
41 193.155, Florida Statutes, is amended to read:



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42 193.155 Homestead assessments.—Homestead property shall be
43 assessed at just value as of January 1, 1994. Property receiving
44 the homestead exemption after January 1, 1994, shall be assessed
45 at just value as of January 1 of the year in which the property
46 receives the exemption unless the provisions of subsection (8)
47 apply.

48 (4) (a) Except as provided in paragraph (b) and s. 193.624,
49 changes, additions, or improvements to homestead property shall
50 be assessed at just value as of the first January 1 after the
51 changes, additions, or improvements are substantially completed.

52 Section 3. Paragraph (a) of subsection (6) of section
53 193.1554, Florida Statutes, is amended to read:

54 193.1554 Assessment of nonhomestead residential property.—

55 (6) (a) Except as provided in paragraph (b) and s. 193.624,
56 changes, additions, or improvements to nonhomestead residential
57 property shall be assessed at just value as of the first January
58 1 after the changes, additions, or improvements are
59 substantially completed.

60 Section 4. Subsections (14) through (20) of section
61 196.012, Florida Statutes, are amended to read:

62 196.012 Definitions.—For the purpose of this chapter, the
63 following terms are defined as follows, except where the context
64 clearly indicates otherwise:

65 ~~(14) "Renewable energy source device" or "device" means any~~
66 ~~of the following equipment which, when installed in connection~~
67 ~~with a dwelling unit or other structure, collects, transmits,~~
68 ~~stores, or uses solar energy, wind energy, or energy derived~~
69 ~~from geothermal deposits:~~

70 ~~(a) Solar energy collectors.~~



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71 ~~(b) Storage tanks and other storage systems, excluding~~
72 ~~swimming pools used as storage tanks.~~

73 ~~(c) Rockbeds.~~

74 ~~(d) Thermostats and other control devices.~~

75 ~~(e) Heat exchange devices.~~

76 ~~(f) Pumps and fans.~~

77 ~~(g) Roof ponds.~~

78 ~~(h) Freestanding thermal containers.~~

79 ~~(i) Pipes, ducts, refrigerant handling systems, and other~~
80 ~~equipment used to interconnect such systems; however,~~
81 ~~conventional backup systems of any type are not included in this~~
82 ~~definition.~~

83 ~~(j) Windmills.~~

84 ~~(k) Wind-driven generators.~~

85 ~~(l) Power conditioning and storage devices that use wind~~
86 ~~energy to generate electricity or mechanical forms of energy.~~

87 ~~(m) Pipes and other equipment used to transmit hot~~
88 ~~geothermal water to a dwelling or structure from a geothermal~~
89 ~~deposit.~~

90 ~~(14)~~~~(15)~~ "New business" means:

91 (a)1. A business or organization establishing 10 or more
92 new jobs to employ 10 or more full-time employees in this state,
93 paying an average wage for such new jobs that is above the
94 average wage in the area, which principally engages in any one
95 or more of the following operations:

96 a. Manufactures, processes, compounds, fabricates, or
97 produces for sale items of tangible personal property at a fixed
98 location and which comprises an industrial or manufacturing
99 plant; or



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100 b. Is a target industry business as defined in s.
101 288.106(2) (q);

102 2. A business or organization establishing 25 or more new
103 jobs to employ 25 or more full-time employees in this state, the
104 sales factor of which, as defined by s. 220.15(5), for the
105 facility with respect to which it requests an economic
106 development ad valorem tax exemption is less than 0.50 for each
107 year the exemption is claimed; or

108 3. An office space in this state owned and used by a
109 business or organization newly domiciled in this state; provided
110 such office space houses 50 or more full-time employees of such
111 business or organization; provided that such business or
112 organization office first begins operation on a site clearly
113 separate from any other commercial or industrial operation owned
114 by the same business or organization.

115 (b) Any business or organization located in an enterprise
116 zone or brownfield area that first begins operation on a site
117 clearly separate from any other commercial or industrial
118 operation owned by the same business or organization.

119 (c) A business or organization that is situated on property
120 annexed into a municipality and that, at the time of the
121 annexation, is receiving an economic development ad valorem tax
122 exemption from the county under s. 196.1995.

123 ~~(15)-(16)~~ "Expansion of an existing business" means:

124 (a)1. A business or organization establishing 10 or more
125 new jobs to employ 10 or more full-time employees in this state,
126 paying an average wage for such new jobs that is above the
127 average wage in the area, which principally engages in any of
128 the operations referred to in subparagraph (15) (a)1.; or



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129 2. A business or organization establishing 25 or more new
130 jobs to employ 25 or more full-time employees in this state, the
131 sales factor of which, as defined by s. 220.15(5), for the
132 facility with respect to which it requests an economic
133 development ad valorem tax exemption is less than 0.50 for each
134 year the exemption is claimed; provided that such business
135 increases operations on a site located within the same county,
136 municipality, or both colocated with a commercial or industrial
137 operation owned by the same business or organization under
138 common control with the same business or organization, resulting
139 in a net increase in employment of not less than 10 percent or
140 an increase in productive output or sales of not less than 10
141 percent.

142 (b) Any business or organization located in an enterprise
143 zone or brownfield area that increases operations on a site
144 located within the same zone or area colocated with a commercial
145 or industrial operation owned by the same business or
146 organization under common control with the same business or
147 organization.

148 ~~(16)~~~~(17)~~ "Permanent resident" means a person who has
149 established a permanent residence as defined in subsection (17)
150 ~~(18)~~.

151 (17)~~(18)~~ "Permanent residence" means that place where a
152 person has his or her true, fixed, and permanent home and
153 principal establishment to which, whenever absent, he or she has
154 the intention of returning. A person may have only one permanent
155 residence at a time; and, once a permanent residence is
156 established in a foreign state or country, it is presumed to
157 continue until the person shows that a change has occurred.



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158 ~~(18)-(19)~~ "Enterprise zone" means an area designated as an
159 enterprise zone pursuant to s. 290.0065. This subsection expires
160 on the date specified in s. 290.016 for the expiration of the
161 Florida Enterprise Zone Act.

162 ~~(19)-(20)~~ "Ex-servicemember" means any person who has served
163 as a member of the United States Armed Forces on active duty or
164 state active duty, a member of the Florida National Guard, or a
165 member of the United States Reserve Forces.

166 Section 5. Subsection (2) of section 196.121, Florida
167 Statutes, is amended to read:

168 196.121 Homestead exemptions; forms.-

169 (2) The forms shall require the taxpayer to furnish certain
170 information to the property appraiser for the purpose of
171 determining that the taxpayer is a permanent resident as defined
172 in s. 196.012(16) ~~196.012(17)~~. Such information may include, but
173 need not be limited to, the factors enumerated in s. 196.015.

174 Section 6. Subsections (6), (8), (9), and (11) of section
175 196.1995, Florida Statutes, are amended to read:

176 196.1995 Economic development ad valorem tax exemption.-

177 (6) With respect to a new business as defined by s.
178 196.012(14)(c) ~~196.012(15)(e)~~, the municipality annexing the
179 property on which the business is situated may grant an economic
180 development ad valorem tax exemption under this section to that
181 business for a period that will expire upon the expiration of
182 the exemption granted by the county. If the county renews the
183 exemption under subsection (7), the municipality may also extend
184 its exemption. A municipal economic development ad valorem tax
185 exemption granted under this subsection may not extend beyond
186 the duration of the county exemption.



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187 (8) Any person, firm, or corporation which desires an
188 economic development ad valorem tax exemption shall, in the year
189 the exemption is desired to take effect, file a written
190 application on a form prescribed by the department with the
191 board of county commissioners or the governing authority of the
192 municipality, or both. The application shall request the
193 adoption of an ordinance granting the applicant an exemption
194 pursuant to this section and shall include the following
195 information:

196 (a) The name and location of the new business or the
197 expansion of an existing business;

198 (b) A description of the improvements to real property for
199 which an exemption is requested and the date of commencement of
200 construction of such improvements;

201 (c) A description of the tangible personal property for
202 which an exemption is requested and the dates when such property
203 was or is to be purchased;

204 (d) Proof, to the satisfaction of the board of county
205 commissioners or the governing authority of the municipality,
206 that the applicant is a new business or an expansion of an
207 existing business, as defined in s. 196.012~~(15)~~ or ~~(16)~~;

208 (e) The number of jobs the applicant expects to create
209 along with the average wage of the jobs and whether the jobs are
210 full-time or part-time;

211 (f) The expected time schedule for job creation; and

212 (g) Other information deemed necessary or appropriate by
213 the department, county, or municipality.

214 (9) Before it takes action on the application, the board of
215 county commissioners or the governing authority of the



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216 municipality shall deliver a copy of the application to the
217 property appraiser of the county. After careful consideration,
218 the property appraiser shall report the following information to
219 the board of county commissioners or the governing authority of
220 the municipality:

221 (a) The total revenue available to the county or
222 municipality for the current fiscal year from ad valorem tax
223 sources, or an estimate of such revenue if the actual total
224 revenue available cannot be determined;

225 (b) Any revenue lost to the county or municipality for the
226 current fiscal year by virtue of exemptions previously granted
227 under this section, or an estimate of such revenue if the actual
228 revenue lost cannot be determined;

229 (c) An estimate of the revenue which would be lost to the
230 county or municipality during the current fiscal year if the
231 exemption applied for were granted had the property for which
232 the exemption is requested otherwise been subject to taxation;
233 and

234 (d) A determination as to whether the property for which an
235 exemption is requested is to be incorporated into a new business
236 or the expansion of an existing business, as defined in s.
237 ~~196.012(15) or (16)~~, or into neither, which determination the
238 property appraiser shall also affix to the face of the
239 application. Upon the request of the property appraiser, the
240 department shall provide to him or her such information as it
241 may have available to assist in making such determination.

242 (11) An ordinance granting an exemption under this section
243 shall be adopted in the same manner as any other ordinance of
244 the county or municipality and shall include the following:



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245 (a) The name and address of the new business or expansion
246 of an existing business to which the exemption is granted;

247 (b) The total amount of revenue available to the county or
248 municipality from ad valorem tax sources for the current fiscal
249 year, the total amount of revenue lost to the county or
250 municipality for the current fiscal year by virtue of economic
251 development ad valorem tax exemptions currently in effect, and
252 the estimated revenue loss to the county or municipality for the
253 current fiscal year attributable to the exemption of the
254 business named in the ordinance;

255 (c) The period of time for which the exemption will remain
256 in effect and the expiration date of the exemption, which may be
257 any period of time up to 10 years; and

258 (d) A finding that the business named in the ordinance
259 meets the requirements of s. 196.012(14) or (15) ~~196.012 (15) or~~
260 ~~(16)~~.

261 Section 7. Section 196.175, Florida Statutes, is repealed.

262 Section 8. This act shall take effect July 1, 2013, and
263 applies to assessments beginning January 1, 2014.

264
265
266 ===== T I T L E A M E N D M E N T =====

267 And the title is amended as follows:

268 Delete everything before the enacting clause
269 and insert:

270 A bill to be entitled
271 An act relating to the assessment of residential and
272 nonhomestead real property; creating s. 193.624, F.S.;
273 defining the term "renewable energy source device";



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274 excluding the value of renewable energy source devices
275 from the assessed value of residential real property;
276 providing for applicability; amending s. 193.155,
277 F.S.; specifying additional exceptions to the
278 assessment of homestead property at just value;
279 amending s. 193.1554, F.S.; specifying additional
280 exceptions to assessment of nonhomestead residential
281 property at just value; amending s. 196.012, F.S.;
282 deleting the definition of the terms "renewable energy
283 source device" and "device"; conforming a cross-
284 reference; amending ss. 196.121 and 196.1995, F.S.;
285 conforming cross-references; repealing s. 196.175,
286 F.S., relating to the property tax exemption for
287 renewable energy source devices; providing for
288 applicability; providing an effective date.