

By Senator Brandes

22-00330-15

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1 A bill to be entitled
2 An act relating to renewable energy source devices;
3 amending s. 193.624, F.S.; revising the term
4 "renewable energy source device" to include certain
5 devices that store or use solar energy, wind energy,
6 or energy from geothermal deposits to generate
7 specified forms of energy; specifying a period during
8 which a property appraiser is prohibited from
9 considering an increase in the just value of real
10 property used for residential purposes which is
11 attributable to the installation of a renewable energy
12 source device; prohibiting consideration by a property
13 appraiser of an increase in the just value of real
14 property used for any purpose which is attributable to
15 the installation of a renewable energy source device
16 or of a component of such device on or after a
17 specified date; creating s. 196.182, F.S.; exempting a
18 renewable energy source device, or a component of such
19 device, which is installed upon real property on or
20 after a specified date from the tangible personal
21 property tax; reenacting ss. 193.155(4)(a) and
22 193.1554(6)(a), F.S., relating to homestead
23 assessments and nonhomestead residential property
24 assessments, respectively, to incorporate the
25 amendment made to s. 193.624, F.S., in references
26 thereto; providing a contingent effective date.

27
28 Be It Enacted by the Legislature of the State of Florida:
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30 Section 1. Section 193.624, Florida Statutes, is amended to
31 read:

32 193.624 Assessment of real ~~residential~~ property.-

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

37 (a) Solar energy collectors, photovoltaic modules, and
38 inverters.

39 (b) Storage tanks and other storage systems, excluding
40 swimming pools used as storage tanks.

41 (c) Rockbeds.

42 (d) Thermostats and other control devices.

43 (e) Heat exchange devices.

44 (f) Pumps and fans.

45 (g) Roof ponds.

46 (h) Freestanding thermal containers.

47 (i) Pipes, ducts, refrigerant handling systems, and other
48 equipment used to interconnect such systems; however, such
49 equipment does not include conventional backup systems of any
50 type.

51 (j) Windmills and wind turbines.

52 (k) Wind-driven generators.

53 (l) Power conditioning and storage devices that store or
54 use solar energy, wind energy, or energy derived from geothermal
55 deposits to generate electricity or mechanical forms of energy.

56 (m) Pipes and other equipment used to transmit hot
57 geothermal water to a dwelling or structure from a geothermal
58 deposit.

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59 (2) In determining the assessed value of new and existing
60 real property used for:

61 (a) Residential purposes, an increase in the just value of
62 the property attributable to the installation of a renewable
63 energy source device between January 1, 2013, and December 31,
64 2016, may not be considered.

65 (b) ~~(3)~~ Any purpose, an increase in the just value of the
66 property attributable ~~This section applies~~ to the installation
67 of a renewable energy source device or of a component of such
68 device installed on or after January 1, 2017, may not be
69 considered ~~January 1, 2013, to new and existing residential real~~
70 ~~property.~~

71 Section 2. Section 196.182, Florida Statutes, is created to
72 read:

73 196.182 Exemption of renewable energy source devices and
74 components.—A renewable energy source device, as defined in s.
75 193.624, or a component of such device, which is installed upon
76 real property on or after January 1, 2017, is exempt from the
77 tangible personal property tax.

78 Section 3. For the purpose of incorporating the amendment
79 made by this act to section 193.624, Florida Statutes, in a
80 reference thereto, paragraph (a) of subsection (4) of section
81 193.155, Florida Statutes, is reenacted to read:

82 193.155 Homestead assessments.—Homestead property shall be
83 assessed at just value as of January 1, 1994. Property receiving
84 the homestead exemption after January 1, 1994, shall be assessed
85 at just value as of January 1 of the year in which the property
86 receives the exemption unless the provisions of subsection (8)
87 apply.

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

92 Section 4. For the purpose of incorporating the amendment
93 made by this act to section 193.624, Florida Statutes, in a
94 reference thereto, paragraph (a) of subsection (6) of section
95 193.1554, Florida Statutes, is reenacted to read:

96 193.1554 Assessment of nonhomestead residential property.-

97 (6) (a) Except as provided in paragraph (b) and s. 193.624,
98 changes, additions, or improvements to nonhomestead residential
99 property shall be assessed at just value as of the first January
100 1 after the changes, additions, or improvements are
101 substantially completed.

102 Section 5. This act shall take effect January 1, 2017, if
103 Senate Joint Resolution ____, or a similar joint resolution
104 having substantially the same specific intent and purpose, is
105 approved by the electors at the general election to be held in
106 November 2016 or at an earlier special election specifically
107 authorized by law for that purpose.