

By the Committee on Communications, Energy, and Public Utilities; and Senator Brandes

579-02141-15

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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 that specified provisions of the  
27 act expire on a certain date; providing a contingent  
28 effective date.  
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30 Be It Enacted by the Legislature of the State of Florida:

31  
32 Section 1. Section 193.624, Florida Statutes, is amended to  
33 read:

34 193.624 Assessment of real ~~residential~~ property.—

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

39 (a) Solar energy collectors, photovoltaic modules, and  
40 inverters.

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

43 (c) Rockbeds.

44 (d) Thermostats and other control devices.

45 (e) Heat exchange devices.

46 (f) Pumps and fans.

47 (g) Roof ponds.

48 (h) Freestanding thermal containers.

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

53 (j) Windmills and wind turbines.

54 (k) Wind-driven generators.

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

58 (m) Pipes and other equipment used to transmit hot

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59 geothermal water to a dwelling or structure from a geothermal  
60 deposit.

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

63 (a) Residential purposes, an increase in the just value of  
64 the property attributable to the installation of a renewable  
65 energy source device between January 1, 2013, and December 31,  
66 2016, may not be considered.

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

73 Section 2. Section 196.182, Florida Statutes, is created to  
74 read:

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

80 Section 3. For the purpose of incorporating the amendment  
81 made by this act to section 193.624, Florida Statutes, in a  
82 reference thereto, paragraph (a) of subsection (4) of section  
83 193.155, Florida Statutes, is reenacted to read:

84 193.155 Homestead assessments.—Homestead property shall be  
85 assessed at just value as of January 1, 1994. Property receiving  
86 the homestead exemption after January 1, 1994, shall be assessed  
87 at just value as of January 1 of the year in which the property

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88 receives the exemption unless the provisions of subsection (8)  
89 apply.

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

94 Section 4. For the purpose of incorporating the amendment  
95 made by this act to section 193.624, Florida Statutes, in a  
96 reference thereto, paragraph (a) of subsection (6) of section  
97 193.1554, Florida Statutes, is reenacted to read:

98 193.1554 Assessment of nonhomestead residential property.-

99 (6) (a) Except as provided in paragraph (b) and s. 193.624,  
100 changes, additions, or improvements to nonhomestead residential  
101 property shall be assessed at just value as of the first January  
102 1 after the changes, additions, or improvements are  
103 substantially completed.

104 Section 5. The amendment made by this act to s. 193.624,  
105 Florida Statutes, expires December 31, 2036, and the text of  
106 that section shall revert to that in existence on December 31,  
107 2016, except that any amendments to such text enacted other than  
108 by this act shall be preserved and continue to operate to the  
109 extent that such amendments are not dependent upon the portion  
110 of text which expires pursuant to this section.

111 Section 6. Section 196.182, Florida Statutes, as created by  
112 this act, expires December 31, 2036, and shall be repealed on  
113 that date.

114 Section 7. This act shall take effect January 1, 2017, if  
115 CS for SJR 400, or a similar joint resolution having  
116 substantially the same specific intent and purpose, is approved

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117 by the electors at the general election to be held in November  
118 2016 or at an earlier special election specifically authorized  
119 by law for that purpose.