A bill to be entitled
An act relating to renewable energy source devices;
amending s. 193.624, F.S.; revising the definition of
the term "renewable energy source device" to include
certain devices that store or use solar energy, wind
energy, or energy derived from geothermal deposits to
generate specified forms of energy; specifying a
period during which a property appraiser is prohibited
from considering an increase in the just value of real
property used for residential purposes which is
attributable to the installation of a renewable energy
source device; prohibiting consideration by a property
appraiser of an increase in the just value of real
property used for any purpose which is attributable to
the installation of a renewable energy source device
or a component thereof on or after a specified date;
creating s. 196.182, F.S.; exempting certain renewable
energy source devices, or components thereof, from ad
valorem taxation; reenacting ss. 193.155(4)(a) and
193.1554(6)(a), F.S., relating to homestead
assessments and nonhomestead residential property
assessments, respectively, to incorporate the
amendment made to s. 193.624, F.S., in references
thereto; providing a contingent effective date.

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

193.624  Assessment of real 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 inverters.

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

(c) Rockbeds.

(d) Thermostats and other control devices.

(e) Heat exchange devices.

(f) Pumps and fans.

(g) Roof ponds.

(h) Freestanding thermal containers.

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

(j) Windmills and wind turbines.

(k) Wind-driven generators.

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

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

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

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

(b) Any purpose, an increase in the just value of the
property attributable to the installation of a renewable energy source device or a component thereof
installed on or after January 1, 2017, may not be considered
January 1, 2013, to new and existing residential real property.

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

196.182 Exemption of renewable energy source devices and
components.—A renewable energy source device, as defined in s.
193.624, or a component thereof, which is considered tangible
personal property, is exempt from ad valorem taxation.

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

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

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

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

193.1554 Assessment of nonhomestead residential property.—

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

Section 5. This act shall take effect January 1, 2017, if HJR 193, or a similar joint resolution having substantially the same specific intent and purpose, is approved by the electors at the general election to be held in November 2016 or at an earlier special election specifically authorized by law for that purpose.