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"; 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 any
renewable energy source device on or after a specified
date; providing for expiration; creating s. 196.182,
F.S.; exempting certain renewable energy source
devices from ad valorem taxation; providing for
expiration; 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 by the act 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, wiring, structural supports, and other components equipment used as integral parts of to interconnect such systems; however, such equipment does not include conventional backup systems of any type or any equipment or structures that would be required in the absence of the renewable energy source device.

(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 on or after January 1, 2017, may not be considered.

Section 2. The amendment made by this act to s. 193.624, Florida Statutes, expires December 31, 2036, and the text of that section shall revert to that in existence on December 31, 2016, except that any amendments to such text enacted other than by this act shall be preserved and continue to operate to the extent that such amendments are not dependent upon the portion of text which expires pursuant to this section.

Section 3. Section 196.182, Florida Statutes, is created to read:

196.182 Exemption of renewable energy source devices.—A
renewable energy source device, as defined in s. 193.624, which
is considered tangible personal property, is exempt from ad
valorem taxation. This section expires December 31, 2036.

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 (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 5. 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 6. This act shall take effect January 1, 2017, if CS/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.