

By the Committee on Community Affairs; and Senator Brandes

578-01766-16

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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:

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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 on
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 SJR 170, or a similar joint resolution having substantially the
116 same specific intent and purpose, is approved by the electors at

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