

By the Committees on Finance and Tax; and Community Affairs; and  
Senator Brandes

593-02010-16

2016172c2

1 A bill to be entitled

2 An act relating to renewable energy source devices;  
3 amending s. 193.624, F.S.; redefining the term  
4 "renewable energy source device"; specifying a period  
5 during which a property appraiser is prohibited from  
6 considering an increase in the just value of real  
7 property used for residential purposes which is  
8 attributable to the installation of a renewable energy  
9 source device; prohibiting consideration by a property  
10 appraiser of an increase in the just value of real  
11 property used for any purpose which is attributable to  
12 the installation of a renewable energy source device  
13 on or after a specified date; creating s. 196.182,  
14 F.S.; exempting a renewable energy source device from  
15 the tangible personal property tax; reenacting ss.  
16 193.155(4) (a) and 193.1554(6) (a), F.S., relating to  
17 homestead assessments and nonhomestead residential  
18 property assessments, respectively, to incorporate the  
19 amendment made to s. 193.624, F.S., in references  
20 thereto; providing that specified provisions of the  
21 act expire on a certain date; providing a contingent  
22 effective date.

23  
24 Be It Enacted by the Legislature of the State of Florida:

25  
26 Section 1. Section 193.624, Florida Statutes, is amended to  
27 read:

28 193.624 Assessment of real ~~residential~~ property.—

29 (1) As used in this section, the term "renewable energy  
30 source device" means any of the following equipment that  
31 collects, transmits, stores, or uses solar energy, wind energy,

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32 or energy derived from geothermal deposits:

33 (a) Solar energy collectors, photovoltaic modules, and  
34 inverters.

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

37 (c) Rockbeds.

38 (d) Thermostats and other control devices.

39 (e) Heat exchange devices.

40 (f) Pumps and fans.

41 (g) Roof ponds.

42 (h) Freestanding thermal containers.

43 (i) Pipes, ducts, refrigerant handling systems, wiring,  
44 structural supports, and other components ~~equipment~~ used as  
45 integral parts of ~~to interconnect~~ such systems; however, such  
46 equipment does not include conventional backup systems of any  
47 type or any equipment or structures that would be required in  
48 the absence of the renewable energy source device.

49 (j) Windmills and wind turbines.

50 (k) Wind-driven generators.

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

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

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

59 (a) Residential purposes, an increase in the just value of  
60 the property attributable to the installation of a renewable

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61 energy source device between January 1, 2013, and December 31,  
62 2016, may not be considered.

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

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

70 196.182 Exemption of renewable energy source devices.—A  
71 renewable energy source device, as defined in s. 193.624, is  
72 exempt from the tangible personal property tax.

73 Section 3. For the purpose of incorporating the amendment  
74 made by this act to section 193.624, Florida Statutes, in a  
75 reference thereto, paragraph (a) of subsection (4) of section  
76 193.155, Florida Statutes, is reenacted to read:

77 193.155 Homestead assessments.—Homestead property shall be  
78 assessed at just value as of January 1, 1994. Property receiving  
79 the homestead exemption after January 1, 1994, shall be assessed  
80 at just value as of January 1 of the year in which the property  
81 receives the exemption unless the provisions of subsection (8)  
82 apply.

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

87 Section 4. For the purpose of incorporating the amendment  
88 made by this act to section 193.624, Florida Statutes, in a  
89 reference thereto, paragraph (a) of subsection (6) of section

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90 193.1554, Florida Statutes, is reenacted to read:

91 193.1554 Assessment of nonhomestead residential property.-

92 (6) (a) Except as provided in paragraph (b) and s. 193.624,  
93 changes, additions, or improvements to nonhomestead residential  
94 property shall be assessed at just value as of the first January  
95 1 after the changes, additions, or improvements are  
96 substantially completed.

97 Section 5. The amendment made by this act to s. 193.624,  
98 Florida Statutes, expires December 31, 2036, and the text of  
99 that section shall revert to that in existence on December 31,  
100 2016, except that any amendments to such text enacted other than  
101 by this act shall be preserved and continue to operate to the  
102 extent that such amendments are not dependent upon the portion  
103 of text which expires pursuant to this section.

104 Section 6. Section 196.182, Florida Statutes, as created by  
105 this act, expires December 31, 2036, and shall be repealed on  
106 that date.

107 Section 7. This act shall take effect January 1, 2017, if  
108 SJR 170, or a similar joint resolution having substantially the  
109 same specific intent and purpose, is approved by the electors at  
110 the general election to be held in November 2016 or at an  
111 earlier special election specifically authorized by law for that  
112 purpose.