

1 A bill to be entitled

2 An act relating to renewable energy source devices;  
3 amending s. 193.624, F.S.; revising the definition of  
4 the term "renewable energy source device" to include  
5 certain devices that store or use solar energy, wind  
6 energy, or energy derived from geothermal deposits to  
7 generate specified forms of energy; specifying a  
8 period during which a property appraiser is prohibited  
9 from 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 a component thereof on or after a specified date;  
17 creating s. 196.182, F.S.; exempting certain renewable  
18 energy source devices, or components thereof, from ad  
19 valorem taxation; reenacting ss. 193.155(4)(a) and  
20 193.1554(6)(a), F.S., relating to homestead  
21 assessments and nonhomestead residential property  
22 assessments, respectively, to incorporate the  
23 amendment made to s. 193.624, F.S., in references  
24 thereto; providing a contingent effective date.

25  
26 Be It Enacted by the Legislature of the State of Florida:

27  
 28 Section 1. Section 193.624, Florida Statutes, is amended  
 29 to read:

30 193.624 Assessment of real residential property.—

31 (1) As used in this section, the term "renewable energy  
 32 source device" means any of the following equipment that  
 33 collects, transmits, stores, or uses solar energy, wind energy,  
 34 or energy derived from geothermal deposits:

35 (a) Solar energy collectors, photovoltaic modules, and  
 36 inverters.

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

39 (c) Rockbeds.

40 (d) Thermostats and other control devices.

41 (e) Heat exchange devices.

42 (f) Pumps and fans.

43 (g) Roof ponds.

44 (h) Freestanding thermal containers.

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

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  
 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 or a component thereof  
 66 installed on or after January 1, 2017, may not be considered  
 67 ~~January 1, 2013, to new and existing residential real property.~~

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

70 196.182 Exemption of renewable energy source devices and  
 71 components.—A renewable energy source device, as defined in s.  
 72 193.624, or a component thereof, which is considered tangible  
 73 personal property, is exempt from ad valorem taxation.

74 Section 3. For the purpose of incorporating the amendment  
 75 made by this act to section 193.624, Florida Statutes, in a  
 76 reference thereto, paragraph (a) of subsection (4) of section  
 77 193.155, Florida Statutes, is reenacted to read:

78 193.155 Homestead assessments.—Homestead property shall be

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

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

88 | Section 4. For the purpose of incorporating the amendment  
89 | made by this act to section 193.624, Florida Statutes, in a  
90 | reference thereto, paragraph (a) of subsection (6) of section  
91 | 193.1554, Florida Statutes, is reenacted to read:

92 | 193.1554 Assessment of nonhomestead residential property.—

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

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