

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

24
25 Be It Enacted by the Legislature of the State of Florida:
26

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

29 193.624 Assessment of real ~~residential~~ property.—

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

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

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

38 (c) Rockbeds.

39 (d) Thermostats and other control devices.

40 (e) Heat exchange devices.

41 (f) Pumps and fans.

42 (g) Roof ponds.

43 (h) Freestanding thermal containers.

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

50 (j) Windmills and wind turbines.

51 (k) Wind-driven generators.

52 (l) Power conditioning and storage devices that store or

53 use solar energy, wind energy, or energy derived from geothermal
 54 deposits to generate electricity or mechanical forms of energy.

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

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

60 (a) Residential purposes, an increase in the just value of
 61 the property attributable to the installation of a renewable
 62 energy source device between January 1, 2013, and December 31,
 63 2016, may not be considered.

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

69 Section 2. The amendment made by this act to s. 193.624,
 70 Florida Statutes, expires December 31, 2036, and the text of
 71 that section shall revert to that in existence on December 31,
 72 2016, except that any amendments to such text enacted other than
 73 by this act shall be preserved and continue to operate to the
 74 extent that such amendments are not dependent upon the portion
 75 of text which expires pursuant to this section.

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

78 196.182 Exemption of renewable energy source devices.—A

79 renewable energy source device, as defined in s. 193.624, which
 80 is considered tangible personal property, is exempt from ad
 81 valorem taxation. This section expires December 31, 2036.

82 Section 4. For the purpose of incorporating the amendment
 83 made by this act to section 193.624, Florida Statutes, in a
 84 reference thereto, paragraph (a) of subsection (4) of section
 85 193.155, Florida Statutes, is reenacted to read:

86 193.155 Homestead assessments.—Homestead property shall be
 87 assessed at just value as of January 1, 1994. Property receiving
 88 the homestead exemption after January 1, 1994, shall be assessed
 89 at just value as of January 1 of the year in which the property
 90 receives the exemption unless the provisions of subsection (8)
 91 apply.

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

96 Section 5. For the purpose of incorporating the amendment
 97 made by this act to section 193.624, Florida Statutes, in a
 98 reference thereto, paragraph (a) of subsection (6) of section
 99 193.1554, Florida Statutes, is reenacted to read:

100 193.1554 Assessment of nonhomestead residential property.—

101 (6) (a) Except as provided in paragraph (b) and s. 193.624,
 102 changes, additions, or improvements to nonhomestead residential
 103 property shall be assessed at just value as of the first January
 104 1 after the changes, additions, or improvements are

105 substantially completed.

106 Section 6. This act shall take effect January 1, 2017, if
107 CS/HJR 193 or a similar joint resolution having substantially
108 the same specific intent and purpose is approved by the electors
109 at the general election to be held in November 2016 or at an
110 earlier special election specifically authorized by law for that
111 purpose.