



453284

LEGISLATIVE ACTION

Senate	.	House
Comm: WD	.	
03/02/2016	.	
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The Committee on Appropriations (Negron) recommended the following:

1           **Senate Amendment to Amendment (941552) (with title**  
2 **amendment)**

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4           Between lines 4 and 5  
5 insert:

6           Section 1. Effective upon this act becoming a law,  
7 subsections (5) and (11) of section 196.1995, Florida Statutes,  
8 are amended to read:

9           196.1995 Economic development ad valorem tax exemption.—  
10           (5) Upon a majority vote in favor of such authority, the



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11 board of county commissioners or the governing authority of the  
12 municipality, at its discretion, by ordinance may exempt from ad  
13 valorem taxation up to 100 percent of the assessed value of all  
14 improvements to real property made by or for the use of a new  
15 business and of all tangible personal property of such new  
16 business, or up to 100 percent of the assessed value of all  
17 added improvements to real property made to facilitate the  
18 expansion of an existing business and of the net increase in all  
19 tangible personal property acquired to facilitate such expansion  
20 of an existing business. To qualify for this exemption, the  
21 improvements to real property must be made or the tangible  
22 personal property must be added or increased after approval by  
23 motion or resolution of the local governing body, subject to  
24 ordinance adoption or on or after the day the ordinance is  
25 adopted. However, if the authority to grant exemptions is  
26 approved in a referendum in which the ballot question contained  
27 in subsection (3) appears on the ballot, the authority of the  
28 board of county commissioners or the governing authority of the  
29 municipality to grant exemptions is limited solely to new  
30 businesses and expansions of existing businesses that are  
31 located in an enterprise zone or brownfield area. Property  
32 acquired to replace existing property shall not be considered to  
33 facilitate a business expansion. All data center equipment for a  
34 qualifying data center shall be exempt from ad valorem taxation  
35 for the term of the approved exemption. The exemption applies  
36 only to taxes levied by the respective unit of government  
37 granting the exemption. The exemption does not apply, however,  
38 to taxes levied for the payment of bonds or to taxes authorized  
39 by a vote of the electors pursuant to s. 9(b) or s. 12, Art. VII



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40 of the State Constitution. Any such exemption shall remain in  
41 effect for up to 10 years with respect to any particular  
42 facility, or up to 20 years for a qualifying data center,  
43 regardless of any change in the authority of the county or  
44 municipality to grant such exemptions. The exemption shall not  
45 be prolonged or extended by granting exemptions from additional  
46 taxes or by virtue of any reorganization or sale of the business  
47 receiving the exemption.

48 (11) An ordinance granting an exemption under this section  
49 shall be adopted in the same manner as any other ordinance of  
50 the county or municipality and shall include the following:

51 (a) The name and address of the new business or expansion  
52 of an existing business to which the exemption is granted;

53 (b) The total amount of revenue available to the county or  
54 municipality from ad valorem tax sources for the current fiscal  
55 year, the total amount of revenue lost to the county or  
56 municipality for the current fiscal year by virtue of economic  
57 development ad valorem tax exemptions currently in effect, and  
58 the estimated revenue loss to the county or municipality for the  
59 current fiscal year attributable to the exemption of the  
60 business named in the ordinance;

61 (c) The period of time for which the exemption will remain  
62 in effect and the expiration date of the exemption, which may be  
63 any period of time up to 10 years, or up to 20 years for a  
64 qualifying data center; and

65 (d) A finding that the business named in the ordinance  
66 meets the requirements of s. 196.012(14) or (15).

67  
68 ===== T I T L E A M E N D M E N T =====



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69 And the title is amended as follows:

70 Delete line 371

71 and insert:

72 An act relating to taxation; amending s. 196.1995,  
73 F.S.; providing applicability of an economic  
74 development ad valorem tax exemption to qualifying  
75 data centers; amending s. 212.08, F.S.;