

1                   A bill to be entitled  
2           An act relating to taxation; amending s. 125.0104,  
3           F.S.; revising uses of certain tourist development  
4           taxes; requiring the performance of a return-on-  
5           investment or cost-benefit analysis in specified  
6           circumstances; authorizing certain entities to file  
7           administrative challenges against counties for using  
8           tourist development taxes for unauthorized purposes;  
9           prohibiting use of those revenues for purposes which  
10          are the subject of a challenge; authorizing reasonable  
11          attorney fees and costs under specified circumstances;  
12          amending s. 159.621, F.S.; exempting from the  
13          documentary stamp tax certain notes or mortgages with  
14          respect to certain loans by or on behalf of a housing  
15          finance authority; providing criteria for such  
16          exemption; amending s. 163.387, F.S.; specifying uses  
17          of community redevelopment agency redevelopment trust  
18          fund moneys for certain community redevelopment  
19          agencies that support youth centers; amending s.  
20          195.022, F.S.; revising the county population  
21          thresholds for purposes of identifying the  
22          governmental entity responsible for payment of aerial  
23          photographs and ownership maps; amending s. 196.011,  
24          F.S.; exempting certain veterans and surviving spouses  
25          from certain annual homestead filing requirements;  
26          amending s. 196.012, F.S.; revising definitions

27 related to certain businesses; amending s. 196.081,  
 28 F.S.; expanding an exemption from ad valorem taxation  
 29 for certain permanently and totally disabled veterans  
 30 under specified circumstances; removing the  
 31 requirement that a deceased veteran have resided in  
 32 this state on a specified date before the ad valorem  
 33 tax exemption for homestead property may apply to the  
 34 veteran's surviving spouse; exempting the unremarried  
 35 surviving spouse of certain deceased veterans from  
 36 payment of ad valorem taxes for certain homestead  
 37 property in this state, irrespective of the state in  
 38 which the veteran's homestead was located at the time  
 39 of death, if certain conditions are met; amending  
 40 196.1978, F.S.; providing a property tax discount for  
 41 certain properties used to provide affordable housing  
 42 to specified low-income persons and families; amending  
 43 s. 196.1995, F.S.; revising an economic development ad  
 44 valorem tax exemption for certain enterprise zone  
 45 businesses; amending s. 201.15, F.S.; revising a date  
 46 relating to the payment of debt service for certain  
 47 bonds; amending s. 206.9825, F.S.; revising  
 48 eligibility criteria for wholesalers and terminal  
 49 suppliers to receive aviation fuel tax refunds or  
 50 credits of previously paid excise taxes; providing for  
 51 future repeal of such refunds or credits; revising the  
 52 rate of the excise tax on certain aviation fuels on a

53 | specified date; amending s. 210.13, F.S.; providing  
54 | procedures to be used when a person, other than a  
55 | dealer, is required but fails to remit certain taxes;  
56 | amending s. 210.25, F.S.; revising definitions related  
57 | to tobacco; amending s. 212.031, F.S.; reducing the  
58 | tax levied on the renting, leasing, letting, or  
59 | granting of a license for the use of real property;  
60 | providing applicability; amending s. 212.04, F.S.;  
61 | authorizing a refund or credit of tax for certain  
62 | resales of admissions upon the demonstration of  
63 | specified documentation; amending s. 212.05, F.S.;  
64 | clarifying the requirements for the exemption from tax  
65 | on certain sales of aircraft that will be registered  
66 | in a foreign jurisdiction; amending s. 212.08, F.S.;  
67 | creating an exemption for certain sales of data center  
68 | equipment, certain sales of electricity, and certain  
69 | sales of building materials; providing definitions;  
70 | exempting the sales of food or drinks by certain  
71 | qualified veterans' organizations; revising  
72 | definitions regarding certain industrial machinery and  
73 | equipment; removing the expiration date on the  
74 | exemption for purchases of certain machinery and  
75 | equipment; revising the definition of the term  
76 | "eligible manufacturing business" for purposes of  
77 | qualification for the sales and use tax exemption;  
78 | providing definitions for certain postharvest

79 machinery and equipment, postharvest activities, and  
80 eligible postharvest activity businesses; providing an  
81 exemption for the purchase of such machinery and  
82 equipment; amending s. 220.03, F.S.; adopting the 2016  
83 version of the Internal Revenue Code; providing  
84 retroactive applicability; amending s. 220.13, F.S.;  
85 incorporating a reference to a recent federal act into  
86 state law for the purpose of defining the term  
87 "adjusted federal income"; revising the treatment by  
88 this state of certain depreciation of assets allowed  
89 for federal income tax purposes; providing retroactive  
90 applicability; authorizing the Department of Revenue  
91 to adopt emergency rules; amending s. 220.1845, F.S.;  
92 specifying a monetary cap on the grant of contaminated  
93 site rehabilitation tax credits available for the  
94 year; amending s. 220.192, F.S.; extending by 1 year  
95 the renewable energy technology corporate income tax  
96 credit; amending s. 220.193, F.S.; authorizing certain  
97 nonpublic waste-to-energy facilities to be eligible  
98 for the renewable energy production corporate income  
99 tax credit; removing the repeal of the tax credit;  
100 extending by 1 year a specified amount of available  
101 tax credit for eligible taxpayers; amending s.  
102 220.196, F.S.; specifying the amount of research and  
103 development tax credits that may be granted to  
104 business enterprises in a future year; amending s.

105 220.222, F.S.; revising due dates for partnership  
106 information returns and corporate tax returns;  
107 amending s. 220.241, F.S.; revising due dates to file  
108 a declaration of estimated corporate income tax;  
109 amending s. 220.33, F.S.; revising the due date of  
110 estimated payments of corporate income tax; amending  
111 220.34, F.S.; revising the dates for purposes of  
112 calculating interest and penalties on underpayments of  
113 estimated corporate income tax; amending s. 376.30781,  
114 F.S.; revising the total amount of tax credits  
115 available for the rehabilitation of drycleaning-  
116 solvent-contaminated sites and brownfield sites in  
117 designated brownfield areas for a specified period;  
118 amending s. 561.121, F.S.; requiring that certain  
119 taxes related to alcoholic beverages and tobacco  
120 products sold on cruise ships be deposited into  
121 specified funds; amending s. 564.06, F.S.; specifying  
122 the excise tax that is applicable to cider made from  
123 pears; amending s. 565.02, F.S.; creating an  
124 alternative method of taxation for alcoholic beverages  
125 and tobacco products sold on certain cruise ships;  
126 requiring the reporting of certain information by each  
127 permittee for purposes of determining the base rate  
128 applicable to the taxpayers; amending s. 951.22, F.S.;  
129 conforming a cross reference; providing an exemption  
130 from the sales and use tax for the retail sale of

131 certain clothes, school supplies, and personal  
132 computers and related accessories during a specified  
133 period; providing exceptions; authorizing the  
134 Department of Revenue to adopt emergency rules;  
135 providing an appropriation; providing an exemption  
136 from the sales and use tax for the retail sale of  
137 certain items and articles of tangible personal  
138 property by certain small businesses during a  
139 specified period; providing an exemption from the  
140 sales and use tax on the retail sale of certain  
141 firearms, ammunition for firearms, camping tents, and  
142 fishing supplies during a specified period; providing  
143 exceptions; authorizing the department to adopt  
144 emergency rules; providing an appropriation; providing  
145 an exemption from the sales and use tax for certain  
146 personal computers and related accessories during a  
147 specified period; providing exceptions; authorizing  
148 the department to adopt emergency rules; providing an  
149 appropriation; providing an exemption from the sales  
150 and use tax on the sale of certain books and other  
151 reading materials at book fairs; authorizing the  
152 department to adopt emergency rules; extending the  
153 exemption from the sales and use tax on the retail  
154 sale of certain textbooks for 1 year; providing an  
155 appropriation to the department to implement certain  
156 tax exemptions on rental or license fees; providing an

157 appropriation to the department to assist certain  
 158 counties in furnishing aerial photographs and maps;  
 159 specifying that specified amendments related to  
 160 certain businesses located in areas that were  
 161 designated as enterprise zones are remedial in nature;  
 162 providing a finding of important state interest;  
 163 providing effective dates.

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

Section 1. Effective October 1, 2016, paragraph (m) of subsection (3) and subsection (5) of section 125.0104, Florida Statutes, are amended to read:

125.0104 Tourist development tax; procedure for levying; authorized uses; referendum; enforcement.—

(3) TAXABLE PRIVILEGES; EXEMPTIONS; LEVY; RATE.—

(m)1. In addition to any other tax which is imposed pursuant to this section, a high tourism impact county may impose an additional 1-percent tax on the exercise of the privilege described in paragraph (a) by extraordinary vote of the governing board of the county. The tax revenues received pursuant to this paragraph shall be used for one or more of the authorized uses pursuant to subparagraph (5)(a)3., paragraph (5)(b), or paragraph (5)(c) ~~subsection (5)~~.

2. A county is considered to be a high tourism impact county after the Department of Revenue has certified to such

183 county that the sales subject to the tax levied pursuant to this  
 184 section exceeded \$600 million during the previous calendar year,  
 185 or were at least 18 percent of the county's total taxable sales  
 186 under chapter 212 where the sales subject to the tax levied  
 187 pursuant to this section were a minimum of \$200 million, except  
 188 that no county authorized to levy a convention development tax  
 189 pursuant to s. 212.0305 shall be considered a high tourism  
 190 impact county. Once a county qualifies as a high tourism impact  
 191 county, it shall retain this designation for the period the tax  
 192 is levied pursuant to this paragraph.

193 3. ~~The provisions of~~ Paragraphs (4) (a)-(d) do ~~shall~~ not  
 194 apply to the adoption of the additional tax authorized in this  
 195 paragraph. The effective date of the levy and imposition of the  
 196 tax authorized under this paragraph shall be the first day of  
 197 the second month following approval of the ordinance by the  
 198 governing board or the first day of any subsequent month as may  
 199 be specified in the ordinance. A certified copy of such  
 200 ordinance shall be furnished by the county to the Department of  
 201 Revenue within 10 days after approval of such ordinance.

202 (5) AUTHORIZED USES OF REVENUE.—

203 (a) Except as otherwise provided in this section, and  
 204 after deducting payments required by subparagraph (c)2., all tax  
 205 revenues received pursuant to this section by a county imposing  
 206 the tourist development tax shall be used by that county as  
 207 follows for the following purposes only:

208 1. No less than 35 percent of the revenues must be used



209 for promotion as specified under this section. For purposes of  
 210 this subparagraph, the term "promotion" does not include any  
 211 expenditure made pursuant to subsection (9).

212 2. In a coastal county, up to 10 percent of the revenues  
 213 may be used to provide emergency medical services, as defined in  
 214 s. 401.107(3), or law enforcement services that are needed for  
 215 enhanced emergency medical or public safety services related to  
 216 increased tourism and visitors to an area. If taxes collected  
 217 pursuant to this section are used to fund emergency medical  
 218 services or public safety services for tourism or special  
 219 events, the governing board of a county or municipality is  
 220 prohibited from using such taxes to supplant the normal  
 221 operating expenses of an emergency services department, a fire  
 222 department, a sheriff's office, or a police department.

223 3. The remaining revenues shall be used for the following  
 224 purposes only:

225 a.1. To acquire, construct, extend, enlarge, remodel,  
 226 repair, improve, maintain, operate, or promote one or more:

227 (I)a. Publicly owned and operated convention centers,  
 228 sports stadiums, sports arenas, coliseums, or auditoriums within  
 229 the boundaries of the county or subcounty special taxing  
 230 district in which the tax is levied; or

231 (II)b. Aquariums or museums that are publicly owned and  
 232 operated or owned and operated by not-for-profit organizations  
 233 and open to the public, within the boundaries of the county or  
 234 subcounty special taxing district in which the tax is levied;

235        ~~b.2.~~ To promote zoological parks that are publicly owned  
236 and operated or owned and operated by not-for-profit  
237 organizations and open to the public;

238        ~~c.3.~~ To promote and advertise tourism in this state and  
239 nationally and internationally; however, if tax revenues are  
240 expended for an activity, service, venue, or event, the  
241 activity, service, venue, or event must have as one of its main  
242 purposes the attraction of tourists as evidenced by the  
243 promotion of the activity, service, venue, or event to tourists;

244        ~~d.4.~~ To fund convention bureaus, tourist bureaus, tourist  
245 information centers, and news bureaus as county agencies or by  
246 contract with the chambers of commerce or similar associations  
247 in the county, which may include any indirect administrative  
248 costs for services performed by the county on behalf of the  
249 promotion agency; or

250        ~~e.5.~~ To finance beach park facilities or beach  
251 improvement, maintenance, renourishment, restoration, and  
252 erosion control, including shoreline protection, enhancement,  
253 cleanup, or restoration of inland lakes and rivers to which  
254 there is public access as those uses relate to the physical  
255 preservation of the beach, shoreline, or inland lake or river.  
256 However, any funds identified by a county as the local matching  
257 source for beach renourishment, restoration, or erosion control  
258 projects included in the long-range budget plan of the state's  
259 Beach Management Plan, pursuant to s. 161.091, or funds  
260 contractually obligated by a county in the financial plan for a

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261 federally authorized shore protection project may not be used or  
262 loaned for any other purpose. In counties with a population of  
263 fewer than 100,000 ~~population~~, up to 10 percent of the revenues  
264 from the tourist development tax may be used for beach park  
265 facilities.

266  
267 Sub-subparagraphs a. and b. ~~Subparagraphs 1. and 2.~~ may be  
268 implemented through service contracts and leases with lessees  
269 that have sufficient expertise or financial capability to  
270 operate such facilities.

271 (b) Tax revenues received pursuant to this section by a  
272 county with a population of less than 750,000 ~~population~~  
273 imposing a tourist development tax may only be used by that  
274 county for the following purposes in addition to those purposes  
275 allowed pursuant to paragraph (a): to acquire, construct,  
276 extend, enlarge, remodel, repair, improve, maintain, operate, or  
277 promote one or more zoological parks, fishing piers, or nature  
278 centers which are publicly owned and operated or owned and  
279 operated by not-for-profit organizations and open to the public.  
280 All population figures relating to this subsection shall be  
281 based on the most recent population estimates prepared pursuant  
282 to ~~the provisions of~~ s. 186.901. These population estimates  
283 shall be those in effect on July 1 of each year.

284 (c) 1. The revenues to be derived from the tourist  
285 development tax may be pledged to secure and liquidate revenue  
286 bonds issued by the county for the purposes set forth in sub-

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287 subparagraphs (a)3.a., b., and e. ~~subparagraphs (a)1., 2., and~~  
288 ~~5.~~ or for the purpose of refunding bonds previously issued for  
289 such purposes, or both; however, no more than 50 percent of the  
290 revenues from the tourist development tax may be pledged to  
291 secure and liquidate revenue bonds or revenue refunding bonds  
292 issued for the purposes set forth in sub-subparagraph (a)3.e.  
293 ~~subparagraph (a)5.~~ Such revenue bonds and revenue refunding  
294 bonds may be authorized and issued in such principal amounts,  
295 with such interest rates and maturity dates, and subject to such  
296 other terms, conditions, and covenants as the governing board of  
297 the county shall provide. The Legislature intends that this  
298 paragraph be full and complete authority for accomplishing such  
299 purposes, but such authority is supplemental and additional to,  
300 and not in derogation of, any powers now existing or later  
301 conferred under law.

302 2. Revenues from tourist development taxes that are  
303 pledged to secure and liquidate revenue bonds or other forms of  
304 indebtedness issued pursuant to subparagraph 1. that are  
305 outstanding as of March 11, 2016, shall be made available first  
306 to make payments when due on the outstanding bonds or other  
307 forms of indebtedness before any other uses of the tax revenues.

308 (d) In order to recommend a proposed use of tourist  
309 development tax revenues authorized in subparagraph (a)3. or  
310 paragraph (b) to the governing board of a county, the tourist  
311 development council or a member of the public must submit a  
312 written proposal to the governing board of the county. The

313 governing board of each county may determine the requirements  
314 for a written proposal, but, at a minimum, each proposal must  
315 include a description of the proposed use and an estimate of the  
316 cost.

317 (e) Before expending any revenues from a tourist  
318 development tax on a use authorized in subparagraph (a)3. or  
319 paragraph (b) in excess of \$100,000, the governing board of a  
320 county or a person authorized by the governing board must  
321 perform or provide for the performance of a return-on-investment  
322 analysis or cost-benefit analysis for the proposed use. The  
323 return-on-investment analysis or cost-benefit analysis must be  
324 performed by an individual who has prior experience with input-  
325 output modeling or the application of economic multipliers, such  
326 as the Regional Input-Output Modeling System created by the  
327 Bureau of Economic Analysis of the United States Department of  
328 Commerce. The return-on-investment analysis or cost-benefit  
329 analysis shall be paid for by revenues received pursuant to  
330 paragraphs (3) (c) and (d).

331 (f)~~(d)~~ Any use of the local option tourist development tax  
332 revenues collected pursuant to this section for a purpose not  
333 expressly authorized by paragraph (3) (l) or paragraph (3) (n) or  
334 paragraph (a), paragraph (b), or paragraph (c) of this  
335 subsection is expressly prohibited.

336 (g) As an additional means of enforcing the prohibition in  
337 paragraph (f), any remitter of the tax specified in this  
338 section, or any organization representing multiple remitters of

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339 the tax, may challenge the county's decision to devote such tax  
340 revenues to the particular use or uses that the remitter claims  
341 violate paragraph (f) in an action filed pursuant to chapter  
342 120. However, an action may not be filed pursuant to chapter 120  
343 with regard to a facility for which tax revenues under this  
344 section have already been pledged to secure and liquidate  
345 revenue bonds pursuant to paragraph (c). During the pendency of  
346 the administrative proceeding and any resulting appeal, tax  
347 revenues collected under this section may not be used to fund  
348 the challenged use or uses. The county's interpretation of this  
349 section shall be afforded no deference in the proceedings. A  
350 prevailing remitter or remitter organization shall be awarded  
351 the reasonable costs of the action plus reasonable attorney  
352 fees, including on appeal.

353 Section 2. Section 159.621, Florida Statutes, is amended  
354 to read:

355 159.621 Housing bonds exempted from taxation.—

356 (1) The bonds of a housing finance authority issued under  
357 this act, together with all notes, mortgages, security  
358 agreements, letters of credit, or other instruments that ~~which~~  
359 arise out of or are given to secure the repayment of bonds  
360 issued in connection with the financing of any housing  
361 development under this part, or a note or mortgage given with  
362 respect to a loan made by or on behalf of a housing finance  
363 authority pursuant to s. 159.608(8), as well as the interest  
364 thereon and income therefrom, are ~~shall be~~ exempt from all

365 taxes. The exemption granted by this subsection does not apply  
366 ~~section shall not be applicable~~ to any tax imposed by chapter  
367 220 on interest, income, or profits on debt obligations owned by  
368 corporations or to any deed granted in connection with a  
369 property financed pursuant to this part.

370 (2) For a note or mortgage given with respect to a loan  
371 made by or on behalf of a housing finance authority pursuant to  
372 s. 159.608(8), to be exempt from all taxes pursuant to  
373 subsection (1), documentation from the housing finance authority  
374 affirming that the loan was made by or on behalf of the housing  
375 finance authority must be included with the mortgage at the time  
376 the mortgage is recorded.

377 Section 3. Paragraph (i) is added to subsection (6) of  
378 section 163.387, Florida Statutes, to read:

379 163.387 Redevelopment trust fund.—

380 (6) Moneys in the redevelopment trust fund may be expended  
381 from time to time for undertakings of a community redevelopment  
382 agency as described in the community redevelopment plan for the  
383 following purposes, including, but not limited to:

384 (i)1. Supporting youth centers, provided that a community  
385 redevelopment agency spends no less than 5 percent of the trust  
386 fund revenues annually to support youth centers if:

387 a. More than 50 percent of the persons younger than 18  
388 years of age living in the community redevelopment area served  
389 by the agency are in families with incomes below the federal  
390 poverty level;

391 b. The youth center submits a written request for support  
 392 to the community redevelopment agency; and

393 c. The expenditures do not materially impair any bonds  
 394 outstanding as of March 11, 2016.

395 2. For purposes of this paragraph, the term "youth center"  
 396 means a facility owned and operated by a government entity or a  
 397 corporation not for profit registered pursuant to chapter 617,  
 398 the primary purpose of which is to provide educational programs,  
 399 after-school activities, counseling, and other services to  
 400 children aged 5 to 18 years and which has operated for at least  
 401 2 years before its request for support from the community  
 402 redevelopment agency. The term includes indoor recreational  
 403 facilities, as defined in s. 402.302, which are owned and  
 404 operated by a government entity or corporation not for profit  
 405 registered pursuant to chapter 617. The term does not include  
 406 public or private schools, child care facilities as defined in  
 407 s. 402.302, or private prekindergarten providers as defined in  
 408 s. 1002.51.

409 Section 4. Section 195.022, Florida Statutes, is amended  
 410 to read:

411 195.022 Forms to be prescribed by Department of Revenue.—  
 412 The Department of Revenue shall prescribe all forms to be used  
 413 by property appraisers, tax collectors, clerks of the circuit  
 414 court, and value adjustment boards in administering and  
 415 collecting ad valorem taxes. The department shall prescribe a  
 416 form for each purpose. The county officer shall reproduce forms



417 for distribution at the expense of his or her office. A county  
418 officer may use a form other than the form prescribed by the  
419 department upon obtaining written permission from the executive  
420 director of the department; however, a county officer may not  
421 use a form if the substantive content of the form varies from  
422 the form prescribed by the department for the same or a similar  
423 purpose. If the executive director finds good cause to grant  
424 such permission he or she may do so. The county officer may  
425 continue to use the approved form until the law that specifies  
426 the form is amended or repealed or until the officer receives  
427 written disapproval from the executive director. Otherwise, all  
428 such officers and their employees shall use the forms, and  
429 follow the instructions applicable to the forms, which are  
430 prescribed by the department. Upon request of any property  
431 appraiser or, in any event, at least once every 3 years, the  
432 department shall prescribe and furnish such aerial photographs  
433 and nonproperty ownership maps to the property appraisers as  
434 necessary to ensure that all real property within the state is  
435 properly listed on the roll. All photographs and maps furnished  
436 to a county that meets the population thresholds of a rural  
437 community as set forth in s. 288.0656(2)(e) ~~counties with a~~  
438 ~~population of 25,000 or fewer~~ shall be paid for by the  
439 department as provided by law. For a county that does not meet  
440 those population thresholds ~~counties with a population greater~~  
441 ~~than 25,000~~, the department shall furnish such items at the  
442 property appraiser's expense. The department may incur

443 reasonable expenses for procuring aerial photographs and  
444 nonproperty ownership maps and may charge a fee to the  
445 respective property appraiser equal to the cost incurred. The  
446 department shall deposit such fees into the Certification  
447 Program Trust Fund created pursuant to s. 195.002. There shall  
448 be a separate account in the trust fund for the aid and  
449 assistance activity of providing aerial photographs and  
450 nonproperty ownership maps to property appraisers. The  
451 department shall use money in the fund to pay such expenses. All  
452 forms and maps and instructions relating to their use must be  
453 substantially uniform throughout the state. An officer may  
454 employ supplemental forms and maps, at the expense of his or her  
455 office, which he or she deems expedient for the purpose of  
456 administering and collecting ad valorem taxes. The forms  
457 required in ss. 193.461(3)(a) and 196.011(1) for renewal  
458 purposes must require sufficient information for the property  
459 appraiser to evaluate the changes in use since the prior year.  
460 If the property appraiser determines, in the case of a taxpayer,  
461 that he or she has insufficient current information upon which  
462 to approve the exemption, or if the information on the renewal  
463 form is inadequate for him or her to evaluate the taxable status  
464 of the property, he or she may require the resubmission of an  
465 original application.

466 Section 5. Effective January 1, 2017, paragraph (a) of  
467 subsection (1) of section 196.011, Florida Statutes, is amended  
468 to read:

469           196.011 Annual application required for exemption.—  
 470           (1) (a) Except as provided in s. 196.081(1) (b), every  
 471 person or organization who, on January 1, has the legal title to  
 472 real or personal property, except inventory, which is entitled  
 473 by law to exemption from taxation as a result of its ownership  
 474 and use shall, on or before March 1 of each year, file an  
 475 application for exemption with the county property appraiser,  
 476 listing and describing the property for which exemption is  
 477 claimed and certifying its ownership and use. The Department of  
 478 Revenue shall prescribe the forms upon which the application is  
 479 made. Failure to make application, when required, on or before  
 480 March 1 of any year shall constitute a waiver of the exemption  
 481 privilege for that year, except as provided in subsection (7) or  
 482 subsection (8).

483           Section 6. Effective upon this act becoming a law,  
 484 paragraph (b) of subsection (14) and paragraph (b) of subsection  
 485 (15) of section 196.012, Florida Statutes, are amended to read:

486           196.012 Definitions.—For the purpose of this chapter, the  
 487 following terms are defined as follows, except where the context  
 488 clearly indicates otherwise:

489           (14) "New business" means:

490           (b) Any business or organization located in an area that  
 491 was designated as an enterprise zone pursuant to chapter 290 as  
 492 of December 30, 2015, or brownfield area that first begins  
 493 operation on a site clearly separate from any other commercial  
 494 or industrial operation owned by the same business or

495 organization.

496 (15) "Expansion of an existing business" means:

497 (b) Any business or organization located in an area that  
498 was designated as an enterprise zone pursuant to chapter 290 as  
499 of December 30, 2015, or brownfield area that increases  
500 operations on a site located within the same zone or area  
501 colocated with a commercial or industrial operation owned by the  
502 same business or organization under common control with the same  
503 business or organization.

504 Section 7. Effective January 1, 2017, subsections (1) and  
505 (4) of section 196.081, Florida Statutes, are amended,  
506 subsections (5) and (6) are renumbered as subsections (6) and  
507 (7), respectively, and a new subsection (5) is added to that  
508 section, to read:

509 196.081 Exemption for certain permanently and totally  
510 disabled veterans and for surviving spouses of veterans;  
511 exemption for surviving spouses of first responders who die in  
512 the line of duty.—

513 (1) (a) Any real estate that is owned and used as a  
514 homestead by a veteran who was honorably discharged with a  
515 service-connected total and permanent disability and for whom a  
516 letter from the United States Government or United States  
517 Department of Veterans Affairs or its predecessor has been  
518 issued certifying that the veteran is totally and permanently  
519 disabled is exempt from taxation, if the veteran is a permanent  
520 resident of this state on January 1 of the tax year for which

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521 exemption is being claimed or was a permanent resident of this  
522 state on January 1 of the year the veteran died.

523 (b) Notwithstanding s. 196.011(1) and the timing of the  
524 residency requirements of s. 196.031(1)(a), a veteran may seek  
525 that an exemption under paragraph (a) be applied to a tax year  
526 for property that the veteran acquired and used as a homestead  
527 after January 1 of that tax year if the veteran received the  
528 exemption on another property in the immediately preceding tax  
529 year. To receive an exemption under this paragraph, the veteran  
530 must file an application with the property appraiser within 30  
531 days after acquiring the new property but no later than the 25th  
532 day after the mailing by the property appraiser of the notices  
533 required under s. 194.011(1). The application must list and  
534 describe both the previous homestead and the new property, and  
535 the veteran must certify under oath that he or she:

- 536 1. Is otherwise qualified to receive an exemption under  
537 this section;  
538 2. Holds legal title to the new property; and  
539 3. Uses or intends to use the new property as his or her  
540 homestead.

541  
542 If the exemption is granted on the new homestead, the previous  
543 homestead may not receive the exemption in that tax year unless  
544 the subsequent owner of the previous homestead is qualified to  
545 receive the exemption pursuant to paragraph (a).

546 (4) Any real estate that is owned and used as a homestead

547 by the surviving spouse of a veteran who died from service-  
548 connected causes while on active duty as a member of the United  
549 States Armed Forces and for whom a letter from the United States  
550 Government or United States Department of Veterans Affairs or  
551 its predecessor has been issued certifying that the veteran who  
552 died from service-connected causes while on active duty is  
553 exempt from taxation ~~if the veteran was a permanent resident of~~  
554 ~~this state on January 1 of the year in which the veteran died.~~

555 (5) (a) The unremarried surviving spouse of a veteran who  
556 was honorably discharged with a service-connected total and  
557 permanent disability is entitled to the same exemption that  
558 would otherwise be granted to a surviving spouse as described in  
559 subsections (1)-(3) if, at the time of the veteran's death, the  
560 veteran or the veteran's surviving spouse owned property in  
561 another state of the United States and used it in a manner that  
562 would have qualified for homestead exemption under s. 196.031  
563 had the property been located in this state on January 1 of the  
564 year the veteran died. To qualify for an exemption under this  
565 subsection, the unremarried surviving spouse, after the death of  
566 the veteran, must hold the legal or beneficial title to  
567 homestead property in this state and permanently reside thereon  
568 as specified in s. 196.031 as of January 1 of the tax year for  
569 which the exemption is being claimed.

570 (b) The unremarried surviving spouse must provide the  
571 documentation described in subsection (2) to the property  
572 appraiser in the county in which the property is located.

573 (c) The tax exemption provided in this subsection:

574 1. Is available until the surviving spouse remarries.

575 2. May be transferred to a new residence, in an amount not  
576 to exceed the amount granted from the most recent ad valorem tax  
577 roll, as long as the property is used as the surviving spouse's  
578 homestead property and the surviving spouse does not remarry.

579 Section 8. Effective January 1, 2017, section 196.1978,  
580 Florida Statutes, is amended to read:

581 196.1978 Affordable housing property exemption.—

582 (1) Property used to provide affordable housing to  
583 eligible persons as defined by s. 159.603 and natural persons or  
584 families meeting the extremely-low-income, very-low-income, low-  
585 income, or moderate-income limits specified in s. 420.0004,  
586 which is owned entirely by a nonprofit entity that is a  
587 corporation not for profit, qualified as charitable under s.  
588 501(c)(3) of the Internal Revenue Code and in compliance with  
589 Rev. Proc. 96-32, 1996-1 C.B. 717, is considered property owned  
590 by an exempt entity and used for a charitable purpose, and those  
591 portions of the affordable housing property that provide housing  
592 to natural persons or families classified as extremely low  
593 income, very low income, low income, or moderate income under s.  
594 420.0004 are exempt from ad valorem taxation to the extent  
595 authorized under s. 196.196. All property identified in this  
596 subsection ~~section~~ must comply with the criteria provided under  
597 s. 196.195 for determining exempt status and applied by property  
598 appraisers on an annual basis. The Legislature intends that any

599 | property owned by a limited liability company which is  
600 | disregarded as an entity for federal income tax purposes  
601 | pursuant to Treasury Regulation 301.7701-3(b)(1)(ii) be treated  
602 | as owned by its sole member.

603 | (2)(a) Notwithstanding ss. 196.195 and 196.196, property  
604 | in a multifamily project that meets the requirements of  
605 | subparagraphs 1. and 2. is considered property used for a  
606 | charitable purpose and shall receive a 50-percent discount from  
607 | the amount of ad valorem tax otherwise owed beginning in the  
608 | 16th year of the term of the recorded agreement on those  
609 | portions of the affordable housing property that provide housing  
610 | to natural persons or families meeting the extremely-low-  
611 | income, very-low-income, or low-income limits specified in s.  
612 | 420.0004. The multifamily project must:

613 | 1. Contain more than 70 units that are used to provide  
614 | affordable housing to natural persons or families meeting the  
615 | extremely-low-income, very-low-income, or low-income limits  
616 | specified in s. 420.0004; and

617 | 2. Be subject to an agreement with the Florida Housing  
618 | Finance Corporation recorded in the official records of the  
619 | county in which the property is located to provide affordable  
620 | housing to extremely-low-income, very-low-income, or low-income  
621 | persons.

622 |  
623 | This discount terminates if the property no longer serves  
624 | extremely-low-income, very-low-income, or low-income persons



625 pursuant to the recorded agreement.

626 (b) To receive the discount under paragraph (a), a  
 627 qualified applicant must submit an application to the county  
 628 property appraiser by March 1.

629 (c) The property appraiser shall apply the discount by  
 630 reducing the taxable value before certifying the tax roll to the  
 631 tax collector.

632 1. The property appraiser shall first ascertain all other  
 633 applicable exemptions, including exemptions provided pursuant to  
 634 local option, and deduct all other exemptions from the assessed  
 635 value.

636 2. Fifty percent of the remaining value shall be  
 637 subtracted to yield the discounted taxable value.

638 3. The resulting taxable value shall be included in the  
 639 certification for use by taxing authorities in setting millage.

640 4. The property appraiser shall place the discounted  
 641 amount on the tax roll when it is extended.

642 Section 9. Effective upon this act becoming a law,  
 643 subsection (5) of section 196.1995, Florida Statutes, is amended  
 644 to read:

645 196.1995 Economic development ad valorem tax exemption.—

646 (5) Upon a majority vote in favor of such authority, the  
 647 board of county commissioners or the governing authority of the  
 648 municipality, at its discretion, by ordinance may exempt from ad  
 649 valorem taxation up to 100 percent of the assessed value of all  
 650 improvements to real property made by or for the use of a new

651 business and of all tangible personal property of such new  
652 business, or up to 100 percent of the assessed value of all  
653 added improvements to real property made to facilitate the  
654 expansion of an existing business and of the net increase in all  
655 tangible personal property acquired to facilitate such expansion  
656 of an existing business. To qualify for this exemption, the  
657 improvements to real property must be made or the tangible  
658 personal property must be added or increased after approval by  
659 motion or resolution of the local governing body, subject to  
660 ordinance adoption or on or after the day the ordinance is  
661 adopted. However, if the authority to grant exemptions is  
662 approved in a referendum in which the ballot question contained  
663 in subsection (3) appears on the ballot, the authority of the  
664 board of county commissioners or the governing authority of the  
665 municipality to grant exemptions is limited solely to new  
666 businesses and expansions of existing businesses that are  
667 located in an area which was designated as an enterprise zone  
668 pursuant to chapter 290 as of December 30, 2015, or in a  
669 brownfield area. New businesses and expansions of existing  
670 businesses located in an area that was designated as an  
671 enterprise zone pursuant to chapter 290 as of December 30, 2015,  
672 but is not in a brownfield area, may qualify for the ad valorem  
673 tax exemption only if approved by motion or resolution of the  
674 local governing body, subject to ordinance adoption, or by  
675 ordinance enacted before December 31, 2015. Property acquired to  
676 replace existing property shall not be considered to facilitate

677 a business expansion. The exemption applies only to taxes levied  
678 by the respective unit of government granting the exemption. The  
679 exemption does not apply, however, to taxes levied for the  
680 payment of bonds or to taxes authorized by a vote of the  
681 electors pursuant to s. 9(b) or s. 12, Art. VII of the State  
682 Constitution. Any such exemption shall remain in effect for up  
683 to 10 years with respect to any particular facility, regardless  
684 of any change in the authority of the county or municipality to  
685 grant such exemptions or the expiration of the Enterprise Zone  
686 Act pursuant to chapter 290. The exemption shall not be  
687 prolonged or extended by granting exemptions from additional  
688 taxes or by virtue of any reorganization or sale of the business  
689 receiving the exemption.

690 Section 10. Section 201.15, Florida Statutes, is amended  
691 to read:

692 201.15 Distribution of taxes collected.—All taxes  
693 collected under this chapter are hereby pledged and shall be  
694 first made available to make payments when due on bonds issued  
695 pursuant to s. 215.618 or s. 215.619, or any other bonds  
696 authorized to be issued on a parity basis with such bonds. Such  
697 pledge and availability for the payment of these bonds shall  
698 have priority over any requirement for the payment of service  
699 charges or costs of collection and enforcement under this  
700 section. All taxes collected under this chapter, except taxes  
701 distributed to the Land Acquisition Trust Fund pursuant to  
702 subsections (1) and (2), are subject to the service charge

703 imposed in s. 215.20(1). Before distribution pursuant to this  
704 section, the Department of Revenue shall deduct amounts  
705 necessary to pay the costs of the collection and enforcement of  
706 the tax levied by this chapter. The costs and service charge may  
707 not be levied against any portion of taxes pledged to debt  
708 service on bonds to the extent that the costs and service charge  
709 are required to pay any amounts relating to the bonds. All of  
710 the costs of the collection and enforcement of the tax levied by  
711 this chapter and the service charge shall be available and  
712 transferred to the extent necessary to pay debt service and any  
713 other amounts payable with respect to bonds authorized before  
714 January 1, 2017 ~~2015~~, secured by revenues distributed pursuant  
715 to this section. All taxes remaining after deduction of costs  
716 shall be distributed as follows:

717 (1) Amounts necessary to make payments on bonds issued  
718 pursuant to s. 215.618 or s. 215.619, as provided under  
719 paragraphs (3)(a) and (b), or on any other bonds authorized to  
720 be issued on a parity basis with such bonds shall be deposited  
721 into the Land Acquisition Trust Fund.

722 (2) If the amounts deposited pursuant to subsection (1)  
723 are less than 33 percent of all taxes collected after first  
724 deducting the costs of collection, an amount equal to 33 percent  
725 of all taxes collected after first deducting the costs of  
726 collection, minus the amounts deposited pursuant to subsection  
727 (1), shall be deposited into the Land Acquisition Trust Fund.

728 (3) Amounts on deposit in the Land Acquisition Trust Fund

729 shall be used in the following order:

730 (a) Payment of debt service or funding of debt service  
 731 reserve funds, rebate obligations, or other amounts payable with  
 732 respect to Florida Forever bonds issued pursuant to s. 215.618.  
 733 The amount used for such purposes may not exceed \$300 million in  
 734 each fiscal year. It is the intent of the Legislature that all  
 735 bonds issued to fund the Florida Forever Act be retired by  
 736 December 31, 2040. Except for bonds issued to refund previously  
 737 issued bonds, no series of bonds may be issued pursuant to this  
 738 paragraph unless such bonds are approved and the debt service  
 739 for the remainder of the fiscal year in which the bonds are  
 740 issued is specifically appropriated in the General  
 741 Appropriations Act.

742 (b) Payment of debt service or funding of debt service  
 743 reserve funds, rebate obligations, or other amounts due with  
 744 respect to Everglades restoration bonds issued pursuant to s.  
 745 215.619. Taxes distributed under paragraph (a) and this  
 746 paragraph must be collectively distributed on a pro rata basis  
 747 when the available moneys under this subsection are not  
 748 sufficient to cover the amounts required under paragraph (a) and  
 749 this paragraph.

750  
 751 Bonds issued pursuant to s. 215.618 or s. 215.619 are equally  
 752 and ratably secured by moneys distributable to the Land  
 753 Acquisition Trust Fund.

754 (4) After the required distributions to the Land

755 Acquisition Trust Fund pursuant to subsections (1) and (2) and  
756 deduction of the service charge imposed pursuant to s.  
757 215.20(1), the remainder shall be distributed as follows:

758 (a) The lesser of 24.18442 percent of the remainder or  
759 \$541.75 million in each fiscal year shall be paid into the State  
760 Treasury to the credit of the State Transportation Trust Fund.  
761 Of such funds, \$75 million for each fiscal year shall be  
762 transferred to the State Economic Enhancement and Development  
763 Trust Fund within the Department of Economic Opportunity.  
764 Notwithstanding any other law, the remaining amount credited to  
765 the State Transportation Trust Fund shall be used for:

766 1. Capital funding for the New Starts Transit Program,  
767 authorized by Title 49, U.S.C. s. 5309 and specified in s.  
768 341.051, in the amount of 10 percent of the funds;

769 2. The Small County Outreach Program specified in s.  
770 339.2818, in the amount of 10 percent of the funds;

771 3. The Strategic Intermodal System specified in ss.  
772 339.61, 339.62, 339.63, and 339.64, in the amount of 75 percent  
773 of the funds after deduction of the payments required pursuant  
774 to subparagraphs 1. and 2.; and

775 4. The Transportation Regional Incentive Program specified  
776 in s. 339.2819, in the amount of 25 percent of the funds after  
777 deduction of the payments required pursuant to subparagraphs 1.  
778 and 2. The first \$60 million of the funds allocated pursuant to  
779 this subparagraph shall be allocated annually to the Florida  
780 Rail Enterprise for the purposes established in s. 341.303(5).

781 (b) The lesser of 0.1456 percent of the remainder or \$3.25  
782 million in each fiscal year shall be paid into the State  
783 Treasury to the credit of the Grants and Donations Trust Fund in  
784 the Department of Economic Opportunity to fund technical  
785 assistance to local governments.

786 Moneys distributed pursuant to paragraphs (a) and (b) may not be  
787 pledged for debt service unless such pledge is approved by  
788 referendum of the voters.

789 (c) Eleven and twenty-four hundredths percent of the  
790 remainder in each fiscal year shall be paid into the State  
791 Treasury to the credit of the State Housing Trust Fund. Of such  
792 funds, the first \$35 million shall be transferred annually,  
793 subject to any distribution required under subsection (5), to  
794 the State Economic Enhancement and Development Trust Fund within  
795 the Department of Economic Opportunity. The remainder shall be  
796 used as follows:

797 1. Half of that amount shall be used for the purposes for  
798 which the State Housing Trust Fund was created and exists by  
799 law.

800 2. Half of that amount shall be paid into the State  
801 Treasury to the credit of the Local Government Housing Trust  
802 Fund and used for the purposes for which the Local Government  
803 Housing Trust Fund was created and exists by law.

804 (d) Twelve and ninety-three hundredths percent of the  
805 remainder in each fiscal year shall be paid into the State  
806 Treasury to the credit of the State Housing Trust Fund. Of such

807 funds, the first \$40 million shall be transferred annually,  
808 subject to any distribution required under subsection (5), to  
809 the State Economic Enhancement and Development Trust Fund within  
810 the Department of Economic Opportunity. The remainder shall be  
811 used as follows:

812 1. Twelve and one-half percent of that amount shall be  
813 deposited into the State Housing Trust Fund and expended by the  
814 Department of Economic Opportunity and the Florida Housing  
815 Finance Corporation for the purposes for which the State Housing  
816 Trust Fund was created and exists by law.

817 2. Eighty-seven and one-half percent of that amount shall  
818 be distributed to the Local Government Housing Trust Fund and  
819 used for the purposes for which the Local Government Housing  
820 Trust Fund was created and exists by law. Funds from this  
821 category may also be used to provide for state and local  
822 services to assist the homeless.

823 (e) The lesser of 0.017 percent of the remainder or  
824 \$300,000 in each fiscal year shall be paid into the State  
825 Treasury to the credit of the General Inspection Trust Fund to  
826 be used to fund oyster management and restoration programs as  
827 provided in s. 379.362(3).

828 (5) Distributions to the State Housing Trust Fund pursuant  
829 to paragraphs (4)(c) and (d) must be sufficient to cover amounts  
830 required to be transferred to the Florida Affordable Housing  
831 Guarantee Program's annual debt service reserve and guarantee  
832 fund pursuant to s. 420.5092(6)(a) and (b) up to the amount



833 required to be transferred to such reserve and fund based on the  
 834 percentage distribution of documentary stamp tax revenues to the  
 835 State Housing Trust Fund which is in effect in the 2004-2005  
 836 fiscal year.

837 (6) After the distributions provided in the preceding  
 838 subsections, any remaining taxes shall be paid into the State  
 839 Treasury to the credit of the General Revenue Fund.

840 Section 11. Paragraph (b) of subsection (1) of section  
 841 206.9825, Florida Statutes, is amended to read:

842 206.9825 Aviation fuel tax.—

843 (1)

844 (b) Any licensed wholesaler or terminal supplier that  
 845 delivers aviation fuel to an air carrier offering  
 846 transcontinental jet service and that, after January 1, 1996,  
 847 but before July 1, 2016, increases the air carrier's Florida  
 848 workforce by more than 1,000 ~~1000~~ percent and by 250 or more  
 849 full-time equivalent employee positions, may receive a credit or  
 850 refund as the ultimate vendor of the aviation fuel for the 6.9  
 851 cents excise tax previously paid, provided that the air carrier  
 852 has no facility for fueling highway vehicles from the tank in  
 853 which the aviation fuel is stored. In calculating the new or  
 854 additional Florida full-time equivalent employee positions, any  
 855 full-time equivalent employee positions of parent or subsidiary  
 856 corporations which existed before January 1, 1996, shall not be  
 857 counted toward reaching the Florida employment increase  
 858 thresholds. The refund allowed under this paragraph is in

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859 furtherance of the goals and policies of the State Comprehensive  
860 Plan set forth in s. 187.201(16) (a), (b)1., 2., (17) (a), (b)1.,  
861 4., (19) (a), (b)5., (21) (a), (b)1., 2., 4., 7., 9., and 12.

862 Section 12. Effective July 1, 2019, section 206.9825,  
863 Florida Statutes, as amended by this act, is amended to read:

864 206.9825 Aviation fuel tax.—

865 (1) (a) Except as otherwise provided in this part, an  
866 excise tax of 4.27 ~~6.9~~ cents per gallon of aviation fuel is  
867 imposed upon every gallon of aviation fuel sold in this state,  
868 or brought into this state for use, upon which such tax has not  
869 been paid or the payment thereof has not been lawfully assumed  
870 by some person handling the same in this state. Fuel taxed  
871 pursuant to this part is ~~shall~~ ~~be~~ subject to the taxes  
872 imposed by ss. 206.41(1) (d), (e), and (f) and 206.87(1) (b), (c),  
873 and (d).

874 ~~(b) Any licensed wholesaler or terminal supplier that~~  
875 ~~delivers aviation fuel to an air carrier offering~~  
876 ~~transeontinental jet service and that, after January 1, 1996,~~  
877 ~~but before July 1, 2016, increases the air carrier's Florida~~  
878 ~~workforce by more than 1,000 percent and by 250 or more full-~~  
879 ~~time equivalent employee positions, may receive a credit or~~  
880 ~~refund as the ultimate vendor of the aviation fuel for the 6.9~~  
881 ~~cents excise tax previously paid, provided that the air carrier~~  
882 ~~has no facility for fueling highway vehicles from the tank in~~  
883 ~~which the aviation fuel is stored. In calculating the new or~~  
884 ~~additional Florida full-time equivalent employee positions, any~~

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885 ~~full-time equivalent employee positions of parent or subsidiary~~  
886 ~~corporations which existed before January 1, 1996, shall not be~~  
887 ~~counted toward reaching the Florida employment increase~~  
888 ~~thresholds. The refund allowed under this paragraph is in~~  
889 ~~furtherance of the goals and policies of the State Comprehensive~~  
890 ~~Plan set forth in s. 187.201(16) (a), (b)1., 2., (17) (a), (b)1.,~~  
891 ~~4., (19) (a), (b)5., (21) (a), (b)1., 2., 4., 7., 9., and 12.~~

892 ~~(c) If, before July 1, 2001, the number of full-time~~  
893 ~~equivalent employee positions created or added to the air~~  
894 ~~carrier's Florida workforce falls below 250, the exemption~~  
895 ~~granted pursuant to this section shall not apply during the~~  
896 ~~period in which the air carrier has fewer than the 250~~  
897 ~~additional employees.~~

898 ~~(d) The exemption taken by credit or refund pursuant to~~  
899 ~~paragraph (b) shall apply only under the terms and conditions~~  
900 ~~set forth therein. If any part of that paragraph is judicially~~  
901 ~~declared to be unconstitutional or invalid, the validity of any~~  
902 ~~provisions taxing aviation fuel shall not be affected and all~~  
903 ~~fuel exempted pursuant to paragraph (b) shall be subject to tax~~  
904 ~~as if the exemption was never enacted. Every person benefiting~~  
905 ~~from such exemption shall be liable for and make payment of all~~  
906 ~~taxes for which a credit or refund was granted.~~

907 (b)(e)1. Sales of aviation fuel to, and exclusively used  
908 for flight training through a school of aeronautics or college  
909 of aviation by, a college based in this state which is a tax-  
910 exempt organization under s. 501(c)(3) of the Internal Revenue

911 Code or a university based in this state are exempt from the tax  
 912 imposed by this part if the college or university:

913 a. Is accredited by or has applied for accreditation by  
 914 the Aviation Accreditation Board International; and

915 b. Offers a graduate program in aeronautical or aerospace  
 916 engineering or offers flight training through a school of  
 917 aeronautics or college of aviation.

918 2. A licensed wholesaler or terminal supplier that sells  
 919 aviation fuel to a college or university qualified under this  
 920 paragraph and that does not collect the aviation fuel tax from  
 921 the college or university on such sale may receive an ultimate  
 922 vendor credit for the 4.27-cent ~~6.9-cent~~ excise tax previously  
 923 paid on the aviation fuel delivered to such college or  
 924 university.

925 3. A college or university qualified under this paragraph  
 926 which purchases aviation fuel from a retail supplier, including  
 927 a fixed-base operator, and pays the 4.27-cent ~~6.9-cent~~ excise  
 928 tax on the purchase may apply for and receive a refund of the  
 929 aviation fuel tax paid.

930 (2) (a) An excise tax of 4.27 ~~6.9~~ cents per gallon is  
 931 imposed on each gallon of kerosene in the same manner as  
 932 prescribed for diesel fuel under ss. 206.87(2) and 206.872.

933 (b) The exemptions provided by s. 206.874 shall apply to  
 934 kerosene if the dyeing and marking requirements of s. 206.8741  
 935 are met.

936 (c) Kerosene prepackaged in containers of 5 gallons or

937 less and labeled "Not for Use in a Motor Vehicle" is exempt from  
938 the taxes imposed by this part when sold for home heating and  
939 cooking. Packagers may qualify for a refund of taxes previously  
940 paid, as prescribed by the department.

941 (d) Sales of kerosene in quantities of 5 gallons or less  
942 by a person not licensed under this chapter who has no  
943 facilities for placing kerosene in the fuel supply system of a  
944 motor vehicle may qualify for a refund of taxes paid. Refunds of  
945 taxes paid shall be limited to sales for use in home heating or  
946 cooking and shall be documented as prescribed by the department.

947 (3) An excise tax of 4.27 ~~6.9~~ cents per gallon is imposed  
948 on each gallon of aviation gasoline in the manner prescribed by  
949 paragraph (2) (a). However, the exemptions allowed by paragraph  
950 (2) (b) do not apply to aviation gasoline.

951 (4) Any licensed wholesaler or terminal supplier that  
952 delivers undyed kerosene to a residence for home heating or  
953 cooking may receive a credit or refund as the ultimate vendor of  
954 the kerosene for the 4.27-cent ~~6.9-cents~~ excise tax previously  
955 paid.

956 (5) Any licensed wholesaler or terminal supplier that  
957 delivers undyed kerosene to a retail dealer not licensed as a  
958 wholesaler or terminal supplier for sale as a home heating or  
959 cooking fuel may receive a credit or refund as the ultimate  
960 vendor of the kerosene for the 4.27-cent ~~6.9-cents~~ excise tax  
961 previously paid, provided the retail dealer has no facility for  
962 fueling highway vehicles from the tank in which the kerosene is

963 stored.

964 (6) Any person who fails to meet the requirements of this  
 965 section is subject to a backup tax as provided by s. 206.873.

966 Section 13. Section 210.13, Florida Statutes, is amended  
 967 to read:

968 210.13 Determination of tax on failure to file a return.—  
 969 If a dealer or other person required to remit the tax under this  
 970 part fails to file any return required under this part, ~~or,~~  
 971 having filed an incorrect or insufficient return, fails to file  
 972 a correct or sufficient return, as the case may require, within  
 973 10 days after the giving of notice to the dealer or other person  
 974 by the Division of Alcoholic Beverages and Tobacco that such  
 975 return or corrected or sufficient return is required, the  
 976 division shall determine the amount of tax due by such dealer or  
 977 other person any time within 3 years after the making of the  
 978 earliest sale included in such determination and give written  
 979 notice of such determination to such dealer or other person.  
 980 Such a determination shall finally and irrevocably fix the tax  
 981 unless the dealer or other person against whom it is assessed  
 982 ~~shall~~, within 30 days after the giving of notice of such  
 983 determination, applies ~~apply~~ to the division for a hearing.  
 984 Judicial review shall not be granted unless the amount of tax  
 985 stated in the decision, with penalties thereon, if any, is ~~shall~~  
 986 ~~have been~~ first deposited with the division, and an undertaking  
 987 or bond filed in the court in which such cause may be pending in  
 988 such amount and with such sureties as the court shall approve,

989 | conditioned that if such proceeding be dismissed or the decision  
 990 | of the division confirmed, the applicant for review will pay all  
 991 | costs and charges which may accrue against the applicant in the  
 992 | prosecution of the proceeding. At the option of the applicant,  
 993 | such undertaking or bond may be in an additional sum sufficient  
 994 | to cover the tax, penalties, costs, and charges aforesaid, in  
 995 | which event the applicant shall not be required to pay such tax  
 996 | and penalties precedent to the granting of such review by such  
 997 | court.

998 |         Section 14. Subsections (1) through (13) of section  
 999 | 210.25, Florida Statutes, are renumbered as subsections (2)  
 1000 | through (14), respectively, a new subsection (1) is added to  
 1001 | that section, and present subsections (11) and (13) of that  
 1002 | section are amended, to read:

1003 |         210.25 Definitions.—As used in this part:

1004 |         (1) "Affiliate" means a manufacturer or other person that  
 1005 | directly or indirectly, through one or more intermediaries,  
 1006 | controls or is controlled by a distributor or that is under  
 1007 | common control with a distributor.

1008 |         (12) ~~(11)~~ "Tobacco products" means loose tobacco suitable  
 1009 | for smoking; snuff; snuff flour; loose tobacco; cavendish; plug  
 1010 | and twist tobacco; fine cuts and other chewing tobaccos; shorts;  
 1011 | refuse scraps; clippings, cuttings, and sweepings of tobacco; and  
 1012 | all other kinds and forms of products, including wraps, made  
 1013 | in whole or in part from tobacco leaves for use prepared in such  
 1014 | manner as to be suitable for chewing, smoking, or sniffing. The

1015 ~~term; but "tobacco products"~~ does not include cigarettes, as  
 1016 defined in ~~by~~ s. 210.01(1), or cigars.

1017 ~~(14)-(13)~~ "Wholesale sales price" means the sum of:

1018 (a) The full price paid by the distributor to acquire the  
 1019 tobacco products, including charges by the seller for the cost  
 1020 of materials, the cost of labor and service, charges for  
 1021 transportation and delivery, the federal excise tax, and any  
 1022 other charge, even if the charge is listed as a separate item on  
 1023 the invoice paid by the established price for which a  
 1024 ~~manufacturer sells a tobacco product to a distributor, exclusive~~  
 1025 ~~of any diminution by volume or other discounts, including a~~  
 1026 ~~discount provided to a distributor by an affiliate; and~~

1027 (b) The federal excise tax paid by the distributor on the  
 1028 tobacco products if the tax is not included in the full price  
 1029 under paragraph (a).

1030 Section 15. Effective January 1, 2017, paragraphs (c) and  
 1031 (d) of subsection (1) of section 212.031, Florida Statutes, are  
 1032 amended, and paragraph (e) is added to that subsection, to read:

1033 212.031 Tax on rental or license fee for use of real  
 1034 property.—

1035 (1)

1036 (c) For the exercise of such privilege, a tax is levied in  
 1037 an amount equal to 5 ~~6~~ percent, except for the period beginning  
 1038 January 1, 2018, and ending December 31, 2018, during which  
 1039 period the tax shall be levied in an amount equal to 4 percent,  
 1040 of and on the total rent or license fee charged for such real



1041 property by the person charging or collecting the rental or  
 1042 license fee. The total rent or license fee charged for such real  
 1043 property shall include payments for the granting of a privilege  
 1044 to use or occupy real property for any purpose and shall include  
 1045 base rent, percentage rents, or similar charges. Such charges  
 1046 shall be included in the total rent or license fee subject to  
 1047 tax under this section whether or not they can be attributed to  
 1048 the ability of the lessor's or licensor's property as used or  
 1049 operated to attract customers. Payments for intrinsically  
 1050 valuable personal property such as franchises, trademarks,  
 1051 service marks, logos, or patents are not subject to tax under  
 1052 this section. In the case of a contractual arrangement that  
 1053 provides for both payments taxable as total rent or license fee  
 1054 and payments not subject to tax, the tax shall be based on a  
 1055 reasonable allocation of such payments and shall not apply to  
 1056 that portion which is for the nontaxable payments.

1057 (d) When the rental or license fee of any such real  
 1058 property is paid by way of property, goods, wares, merchandise,  
 1059 services, or other thing of value, the tax shall be at the rate  
 1060 of 5 6 percent, except for the period beginning January 1, 2018,  
 1061 and ending December 31, 2018, during which period the tax shall  
 1062 be levied in an amount equal to 4 percent, of the value of the  
 1063 property, goods, wares, merchandise, services, or other thing of  
 1064 value.

1065 (e) The tax rate in effect at the time that the tenant or  
 1066 person occupies, uses, or is entitled to the occupancy or use of

1067 the real property is the tax rate applicable to a transaction  
 1068 taxable pursuant to this section, regardless of when a rent or  
 1069 license fee payment is due or paid. The applicable tax rate may  
 1070 not be avoided by delaying or accelerating rent or license fee  
 1071 payments.

1072 Section 16. Paragraph (c) of subsection (1) of section  
 1073 212.04, Florida Statutes, is amended to read:

1074 212.04 Admissions tax; rate, procedure, enforcement.—  
 1075 (1)

1076 (c)1. The provisions of this chapter that authorize a tax-  
 1077 exempt sale for resale do not apply to sales of admissions.  
 1078 However, if a purchaser of an admission subsequently resells the  
 1079 admission for more than the amount paid, the purchaser shall  
 1080 collect tax on the full sales price and may take credit for the  
 1081 amount of tax previously paid. If the purchaser of the admission  
 1082 subsequently resells it for an amount equal to or less than the  
 1083 amount paid, the purchaser may ~~shall~~ not collect any additional  
 1084 tax or, ~~nor shall the purchaser~~ be allowed to take credit for  
 1085 the amount of tax previously paid.

1086 2. If a purchaser subsequently resells an admission to an  
 1087 entity that has a valid sales tax exemption certificate from the  
 1088 department, excluding an annual resale certificate, the  
 1089 purchaser may seek a refund or credit from the vendor. Upon an  
 1090 adequate showing of the ultimate exempt nature of the  
 1091 transaction, the vendor shall refund or credit the tax paid by  
 1092 the purchaser and may then seek a refund or credit of the tax

1093 from the department based on the ultimate exempt nature of the  
1094 transaction. The refund or credit is allowable only if the  
1095 vendor can show that the tax on the exempt transaction has been  
1096 remitted to the department. If the tax has not yet been remitted  
1097 to the department, the vendor may retain the exemption  
1098 documentation in lieu of remitting tax to the department. This  
1099 subparagraph is repealed July 1, 2019.

1100 Section 17. Paragraph (a) of subsection (1) of section  
1101 212.05, Florida Statutes, is amended to read:

1102 212.05 Sales, storage, use tax.—It is hereby declared to  
1103 be the legislative intent that every person is exercising a  
1104 taxable privilege who engages in the business of selling  
1105 tangible personal property at retail in this state, including  
1106 the business of making mail order sales, or who rents or  
1107 furnishes any of the things or services taxable under this  
1108 chapter, or who stores for use or consumption in this state any  
1109 item or article of tangible personal property as defined herein  
1110 and who leases or rents such property within the state.

1111 (1) For the exercise of such privilege, a tax is levied on  
1112 each taxable transaction or incident, which tax is due and  
1113 payable as follows:

1114 (a)1.a. At the rate of 6 percent of the sales price of  
1115 each item or article of tangible personal property when sold at  
1116 retail in this state, computed on each taxable sale for the  
1117 purpose of remitting the amount of tax due the state, and  
1118 including each and every retail sale.

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1119           b. Each occasional or isolated sale of an aircraft, boat,  
1120 mobile home, or motor vehicle of a class or type which is  
1121 required to be registered, licensed, titled, or documented in  
1122 this state or by the United States Government shall be subject  
1123 to tax at the rate provided in this paragraph. The department  
1124 shall by rule adopt any nationally recognized publication for  
1125 valuation of used motor vehicles as the reference price list for  
1126 any used motor vehicle which is required to be licensed pursuant  
1127 to s. 320.08(1), (2), (3)(a), (b), (c), or (e), or (9). If any  
1128 party to an occasional or isolated sale of such a vehicle  
1129 reports to the tax collector a sales price which is less than 80  
1130 percent of the average loan price for the specified model and  
1131 year of such vehicle as listed in the most recent reference  
1132 price list, the tax levied under this paragraph shall be  
1133 computed by the department on such average loan price unless the  
1134 parties to the sale have provided to the tax collector an  
1135 affidavit signed by each party, or other substantial proof,  
1136 stating the actual sales price. Any party to such sale who  
1137 reports a sales price less than the actual sales price is guilty  
1138 of a misdemeanor of the first degree, punishable as provided in  
1139 s. 775.082 or s. 775.083. The department shall collect or  
1140 attempt to collect from such party any delinquent sales taxes.  
1141 In addition, such party shall pay any tax due and any penalty  
1142 and interest assessed plus a penalty equal to twice the amount  
1143 of the additional tax owed. Notwithstanding any other provision  
1144 of law, the Department of Revenue may waive or compromise any

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1145 penalty imposed pursuant to this subparagraph.

1146         2. This paragraph does not apply to the sale of a boat or  
1147 aircraft by or through a registered dealer under this chapter to  
1148 a purchaser who, at the time of taking delivery, is a  
1149 nonresident of this state, does not make his or her permanent  
1150 place of abode in this state, and is not engaged in carrying on  
1151 in this state any employment, trade, business, or profession in  
1152 which the boat or aircraft will be used in this state, or is a  
1153 corporation none of the officers or directors of which is a  
1154 resident of, or makes his or her permanent place of abode in,  
1155 this state, or is a noncorporate entity that has no individual  
1156 vested with authority to participate in the management,  
1157 direction, or control of the entity's affairs who is a resident  
1158 of, or makes his or her permanent abode in, this state. For  
1159 purposes of this exemption, either a registered dealer acting on  
1160 his or her own behalf as seller, a registered dealer acting as  
1161 broker on behalf of a seller, or a registered dealer acting as  
1162 broker on behalf of the purchaser may be deemed to be the  
1163 selling dealer. This exemption shall not be allowed unless:

1164         a. The purchaser removes a qualifying boat, as described  
1165 in sub-subparagraph f., from the state within 90 days after the  
1166 date of purchase or extension, or the purchaser removes a  
1167 nonqualifying boat or an aircraft from this state within 10 days  
1168 after the date of purchase or, when the boat or aircraft is  
1169 repaired or altered, within 20 days after completion of the  
1170 repairs or alterations; or if the aircraft will be registered in

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1171 a foreign jurisdiction and:

1172 (I) Application for the aircraft's registration is  
1173 properly filed with a civil airworthiness authority of a foreign  
1174 jurisdiction within 10 days after the date of purchase;

1175 (II) The purchaser removes the aircraft from the state to  
1176 a foreign jurisdiction within 10 days after the date the  
1177 aircraft is registered by the applicable foreign airworthiness  
1178 authority; and

1179 (III) The aircraft is operated in the state solely to  
1180 remove it from the state to a foreign jurisdiction.

1181  
1182 For purposes of this sub-subparagraph, the term "foreign  
1183 jurisdiction" means any jurisdiction outside of the United  
1184 States or any of its territories;

1185 b. The purchaser, within 30 days from the date of  
1186 departure, provides ~~shall provide~~ the department with written  
1187 proof that the purchaser licensed, registered, titled, or  
1188 documented the boat or aircraft outside the state. If such  
1189 written proof is unavailable, within 30 days the purchaser shall  
1190 provide proof that the purchaser applied for such license,  
1191 title, registration, or documentation. The purchaser shall  
1192 forward to the department proof of title, license, registration,  
1193 or documentation upon receipt;

1194 c. The purchaser, within 10 days of removing the boat or  
1195 aircraft from Florida, furnishes ~~shall furnish~~ the department  
1196 with proof of removal in the form of receipts for fuel, dockage,

1197 | slippage, tie-down, or hangaring from outside of Florida. The  
 1198 | information so provided must clearly and specifically identify  
 1199 | the boat or aircraft;

1200 |         d. The selling dealer, within 5 days of the date of sale,  
 1201 | provides ~~shall provide~~ to the department a copy of the sales  
 1202 | invoice, closing statement, bills of sale, and the original  
 1203 | affidavit signed by the purchaser attesting that he or she has  
 1204 | read the provisions of this section;

1205 |         e. The seller makes a copy of the affidavit a part of his  
 1206 | or her record for as long as required by s. 213.35; and

1207 |         f. Unless the nonresident purchaser of a boat of 5 net  
 1208 | tons of admeasurement or larger intends to remove the boat from  
 1209 | this state within 10 days after the date of purchase or when the  
 1210 | boat is repaired or altered, within 20 days after completion of  
 1211 | the repairs or alterations, the nonresident purchaser applies  
 1212 | ~~shall apply~~ to the selling dealer for a decal which authorizes  
 1213 | 90 days after the date of purchase for removal of the boat. The  
 1214 | nonresident purchaser of a qualifying boat may apply to the  
 1215 | selling dealer within 60 days after the date of purchase for an  
 1216 | extension decal that authorizes the boat to remain in this state  
 1217 | for an additional 90 days, but not more than a total of 180  
 1218 | days, before the nonresident purchaser is required to pay the  
 1219 | tax imposed by this chapter. The department is authorized to  
 1220 | issue decals in advance to dealers. The number of decals issued  
 1221 | in advance to a dealer shall be consistent with the volume of  
 1222 | the dealer's past sales of boats which qualify under this sub-

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1223 subparagraph. The selling dealer or his or her agent shall mark  
1224 and affix the decals to qualifying boats in the manner  
1225 prescribed by the department, before ~~prior to~~ delivery of the  
1226 boat.

1227 (I) The department is hereby authorized to charge dealers  
1228 a fee sufficient to recover the costs of decals issued, except  
1229 the extension decal shall cost \$425.

1230 (II) The proceeds from the sale of decals will be  
1231 deposited into the administrative trust fund.

1232 (III) Decals shall display information to identify the  
1233 boat as a qualifying boat under this sub-subparagraph,  
1234 including, but not limited to, the decal's date of expiration.

1235 (IV) The department is authorized to require dealers who  
1236 purchase decals to file reports with the department and may  
1237 prescribe all necessary records by rule. All such records are  
1238 subject to inspection by the department.

1239 (V) Any dealer or his or her agent who issues a decal  
1240 falsely, fails to affix a decal, mismarks the expiration date of  
1241 a decal, or fails to properly account for decals will be  
1242 considered prima facie to have committed a fraudulent act to  
1243 evade the tax and will be liable for payment of the tax plus a  
1244 mandatory penalty of 200 percent of the tax, and shall be liable  
1245 for fine and punishment as provided by law for a conviction of a  
1246 misdemeanor of the first degree, as provided in s. 775.082 or s.  
1247 775.083.

1248 (VI) Any nonresident purchaser of a boat who removes a



1249 decal before ~~prior to~~ permanently removing the boat from the  
 1250 state, or defaces, changes, modifies, or alters a decal in a  
 1251 manner affecting its expiration date before ~~prior to~~ its  
 1252 expiration, or who causes or allows the same to be done by  
 1253 another, will be considered prima facie to have committed a  
 1254 fraudulent act to evade the tax and will be liable for payment  
 1255 of the tax plus a mandatory penalty of 200 percent of the tax,  
 1256 and shall be liable for fine and punishment as provided by law  
 1257 for a conviction of a misdemeanor of the first degree, as  
 1258 provided in s. 775.082 or s. 775.083.

1259 (VII) The department is authorized to adopt rules  
 1260 necessary to administer and enforce this subparagraph and to  
 1261 publish the necessary forms and instructions.

1262 (VIII) The department is hereby authorized to adopt  
 1263 emergency rules pursuant to s. 120.54(4) to administer and  
 1264 enforce the provisions of this subparagraph.

1265  
 1266 If the purchaser fails to remove the qualifying boat from this  
 1267 state within the maximum 180 days after purchase or a  
 1268 nonqualifying boat or an aircraft from this state within 10 days  
 1269 after purchase or, when the boat or aircraft is repaired or  
 1270 altered, within 20 days after completion of such repairs or  
 1271 alterations, or permits the boat or aircraft to return to this  
 1272 state within 6 months from the date of departure, except as  
 1273 provided in s. 212.08(7) (fff), or if the purchaser fails to  
 1274 furnish the department with any of the documentation required by

1275 this subparagraph within the prescribed time period, the  
 1276 purchaser shall be liable for use tax on the cost price of the  
 1277 boat or aircraft and, in addition thereto, payment of a penalty  
 1278 to the Department of Revenue equal to the tax payable. This  
 1279 penalty shall be in lieu of the penalty imposed by s. 212.12(2).  
 1280 The maximum 180-day period following the sale of a qualifying  
 1281 boat tax-exempt to a nonresident may not be tolled for any  
 1282 reason.

1283 Section 18. Paragraphs (r) and (s) are added to subsection  
 1284 (5) of section 212.08, Florida Statutes, and paragraphs (n) and  
 1285 (kkk) of subsection (7) of that section are amended, to read:

1286 212.08 Sales, rental, use, consumption, distribution, and  
 1287 storage tax; specified exemptions.—The sale at retail, the  
 1288 rental, the use, the consumption, the distribution, and the  
 1289 storage to be used or consumed in this state of the following  
 1290 are hereby specifically exempt from the tax imposed by this  
 1291 chapter.

1292 (5) EXEMPTIONS; ACCOUNT OF USE.—

1293 (r) Building materials, rental of tangible personal  
 1294 property, and pest control services used to build new  
 1295 construction located in a rural area of opportunity.—

1296 1. Building materials, rental of tangible personal  
 1297 property, and pest control services used to build new  
 1298 construction located in a rural area of opportunity as  
 1299 designated by the Governor pursuant to s. 288.0656 are exempt  
 1300 from the tax imposed by this chapter if an owner, lessee, or

1301 lessor can demonstrate to the satisfaction of the department  
1302 that the items and services have been used for new construction  
1303 located in a rural area of opportunity. Except as provided in  
1304 subparagraph 2., this exemption inures to the owner, lessee, or  
1305 lessor at the time the new construction occurs, but only through  
1306 a refund of previously paid taxes. To receive a refund pursuant  
1307 to this paragraph, the owner, lessee, or lessor of the new  
1308 construction must file an application under oath with the Rural  
1309 Economic Development Initiative created pursuant to s. 288.0656.  
1310 The application must include:

- 1311 a. The name and address of the person claiming the refund.
- 1312 b. An address and assessment roll parcel number of the  
1313 real property that was improved by the new construction for  
1314 which a refund of previously paid taxes is being sought.
- 1315 c. A description of the new construction.
- 1316 d. A copy of a valid building permit issued by the county  
1317 or municipal building department for the new construction.
- 1318 e. A sworn statement, under penalty of perjury, from the  
1319 general contractor licensed in this state with whom the  
1320 applicant contracted to build the new construction, which lists  
1321 the exempt goods and services, the actual cost of the exempt  
1322 goods and services, and the amount of sales tax paid in this  
1323 state on the exempt goods and services and which states that the  
1324 improvement to the real property was new construction. If a  
1325 general contractor was not used, the applicant, not a general  
1326 contractor, shall make the sworn statement required by this sub-

1327 subparagraph. Copies of the invoices that evidence the purchase  
1328 of the exempt goods and services and the payment of sales tax  
1329 thereon must be attached to the sworn statement provided by the  
1330 general contractor or by the applicant. Unless the actual cost  
1331 of exempt goods and services and the payment of sales taxes are  
1332 documented by a general contractor or by the applicant in this  
1333 manner, the cost of the exempt goods and services is deemed to  
1334 be an amount equal to 40 percent of the increase in assessed  
1335 value of the property for ad valorem tax purposes.

1336 f. A certification by the local building code inspector  
1337 that the new construction is substantially completed and is new  
1338 construction.

1339 2. This exemption inures to a municipality, county, other  
1340 governmental unit or agency, or nonprofit community-based  
1341 organization through a refund of previously paid taxes if the  
1342 exempt goods and services are paid for from the funds of a  
1343 community development block grant, State Housing Initiatives  
1344 Partnership Program, or similar grant or loan program. To  
1345 receive a refund, a municipality, county, other governmental  
1346 unit or agency, or nonprofit community-based organization must  
1347 file an application that includes the same information required  
1348 under subparagraph 1. In addition, the application must include  
1349 a sworn statement signed by the chief executive officer of the  
1350 municipality, county, other governmental unit or agency, or  
1351 nonprofit community-based organization seeking a refund which  
1352 states that the exempt goods and services for which a refund is

1353 sought were funded by a community development block grant, State  
1354 Housing Initiatives Partnership Program, or similar grant or  
1355 loan program.

1356 3. Within 10 working days after receiving an application,  
1357 the Rural Economic Development Initiative shall review the  
1358 application to determine whether it contains all of the  
1359 information required by subparagraph 1. or subparagraph 2. and  
1360 meets the criteria set out in this paragraph. The Rural Economic  
1361 Development Initiative shall certify all applications that  
1362 contain the required information and are eligible to receive a  
1363 refund. The certification must be in writing, and a copy shall  
1364 be transmitted to the executive director of the department. The  
1365 applicant is responsible for forwarding a certified application  
1366 to the department within the time specified in subparagraph 4.

1367 4. An application for a refund must be submitted to the  
1368 department within 6 months after the new construction is deemed  
1369 to be substantially completed by the local building code  
1370 inspector or by November 1 after the improved property is first  
1371 subject to assessment.

1372 5. Only one exemption through a refund of previously paid  
1373 taxes for the new construction is permitted for any single  
1374 parcel of property unless there is a change in ownership, a new  
1375 lessor, or a new lessee of the real property. A refund may not  
1376 be granted unless the amount to be refunded exceeds \$500. A  
1377 refund may not exceed the lesser of 97.5 percent of the Florida  
1378 sales or use tax paid on the cost of the exempt goods and

1379 services as determined pursuant to sub-subparagraph 1.e. or  
 1380 \$10,000. A refund shall be made within 30 days after formal  
 1381 approval by the department of the application for the refund.

1382 6. The department may adopt rules governing the manner and  
 1383 format of refund applications and may establish guidelines as to  
 1384 the requisites for an affirmative showing of qualification for  
 1385 exemption under this paragraph.

1386 7. The department shall deduct 10 percent of each refund  
 1387 amount granted under this paragraph from the amount transferred  
 1388 into the Local Government Half-cent Sales Tax Clearing Trust  
 1389 Fund pursuant to s. 212.20 for the county area in which the new  
 1390 construction is located and shall transfer that amount to the  
 1391 General Revenue Fund.

1392 8. For purposes of the exemption provided in this  
 1393 paragraph, the term:

1394 a. "Building materials" means tangible personal property  
 1395 that becomes a component part of improvements to real property.

1396 b. "Exempt goods and services" means building materials,  
 1397 rental of tangible personal property, and pest control services  
 1398 used to build new construction.

1399 c. "New construction" means improvements to real property  
 1400 which did not previously exist but does not include  
 1401 reconstruction, renovation, restoration, rehabilitation,  
 1402 modification, alteration, or expansion of buildings already  
 1403 located on the parcel on which the new construction is built.

1404 d. "Pest control" has the same meaning as provided in s.

1405 482.021.

1406 e. "Real property" has the same meaning as provided in s.

1407 192.001(12), except that the term does not include a condominium

1408 parcel or condominium property as defined in s. 718.103.

1409 f. "Substantially completed" has the same meaning as

1410 provided in s. 192.042(1).

1411 (s) Data center equipment and electricity.-

1412 1. The sale of data center equipment to a business

1413 certified pursuant to this paragraph is exempt from the tax

1414 imposed by this chapter.

1415 2. The sale of electricity for a qualifying data center to

1416 a business certified pursuant to this paragraph is exempt from

1417 the tax imposed by this chapter.

1418 3. Building materials purchased for use in constructing or

1419 expanding a qualifying data center are exempt from the tax

1420 imposed by this chapter.

1421 4. For sales of items that are tax exempt pursuant to this

1422 paragraph, possession of a written certification from the

1423 purchaser, certifying the purchaser's entitlement to the

1424 exemption, relieves the seller of the responsibility of

1425 collecting the tax on the sale of such items, and the department

1426 shall look solely to the purchaser for recovery of the tax if it

1427 determines that the purchaser was not entitled to the exemption.

1428 5.a. To be eligible to receive the exemption provided by

1429 subparagraphs 1.-3., the Department of Economic Opportunity must

1430 grant an initial certification that a business has made or will

1431 make a cumulative capital investment of at least \$75 million. To  
1432 become certified initially, a business shall submit an  
1433 application to Enterprise Florida, Inc. Enterprise Florida,  
1434 Inc., must review the application and forward with it to the  
1435 Department of Economic Opportunity a recommendation whether to  
1436 approve or disapprove the application. If the Department of  
1437 Economic Opportunity approves the application, the initial  
1438 certification is valid for 2 years after the date of approval.  
1439 Until a business entity has reached the required cumulative  
1440 capital investment or has applied for a final certification  
1441 under sub-subparagraph d., in lieu of submitting a new  
1442 application every 2 years, the Department of Economic  
1443 Opportunity may renew the initial certification biennially if  
1444 the business entity submits a statement, certified under oath,  
1445 that there has not been a material change in the conditions or  
1446 circumstances entitling the business entity to the initial  
1447 certification. The initial application and the certification  
1448 renewal statement shall be developed by the Department of  
1449 Economic Opportunity.

1450 b. The Division of Strategic Business Development of the  
1451 Department of Economic Opportunity shall review each submitted  
1452 initial application within 5 working days and determine whether  
1453 the application is complete. Once complete, the division shall,  
1454 within 10 working days, evaluate the application and recommend  
1455 approval or disapproval to the Department of Economic  
1456 Opportunity.



1457 c. Upon receipt of the initial application and  
1458 recommendation from the division, or upon receipt of a  
1459 certification renewal statement, the Department of Economic  
1460 Opportunity shall certify within 5 working days those  
1461 applications that meet the requirements of this paragraph and  
1462 shall notify both the applicant of the original certification or  
1463 certification renewal and the department. The department shall  
1464 issue an exemption certificate to the applicant within 5 working  
1465 days after such notification. If the Department of Economic  
1466 Opportunity finds that the applicant does not meet the  
1467 requirements, it shall notify the applicant and Enterprise  
1468 Florida, Inc., within 10 working days that the application for  
1469 certification has been denied and the reasons for denial. The  
1470 Department of Economic Opportunity has final approval authority  
1471 for certification under this section.

1472 d. Within 5 years after the date that a business certified  
1473 pursuant to this paragraph makes its first qualifying real or  
1474 tangible property investment in the construction or expansion of  
1475 a data center, the business shall apply to the Department of  
1476 Economic opportunity for final certification. The application  
1477 must contain information sufficient for the Department of  
1478 Economic Opportunity to verify that the business made the  
1479 cumulative capital investment required by the threshold in sub-  
1480 paragraph a. associated with its initial certification. The  
1481 Department of Economic Opportunity shall notify the applicant  
1482 for final certification and the department of its determination.

1483 The limitations set forth in s. 95.091(3) shall be tolled from  
1484 the time the department issues an exemption certificate pursuant  
1485 to sub-subparagraph c. until the Department of Economic  
1486 Opportunity makes a final certification determination pursuant  
1487 to this sub-subparagraph.

1488 e. The initial application and certification renewal  
1489 statement must indicate, for program evaluation purposes only,  
1490 the average number of full-time equivalent employees at the  
1491 facility over the preceding calendar year, the average wage and  
1492 benefits paid to those employees over the preceding calendar  
1493 year, the total investment made in real and tangible personal  
1494 property over the preceding calendar year, and the total value  
1495 of tax-exempt purchases and taxes exempted during the previous  
1496 calendar year. The department shall assist the Department of  
1497 Economic Opportunity in evaluating and verifying information  
1498 provided in the application for exemption.

1499 f. The Department of Economic Opportunity may use the  
1500 information reported on the initial application and  
1501 certification renewal statement for program evaluation purposes  
1502 only. The average number of full-time equivalent employees, a  
1503 specific level of employment creation or maintenance, or the  
1504 like, is not a prerequisite or requirement to qualify for this  
1505 exemption.

1506 6. A business is eligible to receive the exemption  
1507 provided by subparagraph 3. if it has written certification from  
1508 a business certified pursuant to this paragraph that the

1509 building materials purchased tax-exempt will be used in  
1510 constructing or expanding a qualifying data center. The written  
1511 certification must include a copy of the eligible business's  
1512 exemption certificate.

1513 7. The Department of Economic Opportunity and the  
1514 department may adopt rules to implement this exemption.  
1515 Purchasers and lessees of data center equipment and purchasers  
1516 of electricity that qualify for the exemption provided in this  
1517 paragraph shall furnish the vendor with a copy of the exemption  
1518 certificate for the item or items eligible for exemption. A  
1519 person furnishing a false exemption certificate to the vendor  
1520 for the purpose of evading payment of any tax imposed under this  
1521 chapter is subject to the penalties set forth in s. 212.085 and  
1522 as otherwise provided by law. Purchasers with self-accrual  
1523 authority shall maintain all documentation necessary to prove  
1524 the exempt status of purchases.

1525 8. As used in this paragraph, the term:

1526 a. "Cumulative capital investment" means the total capital  
1527 investment in land, buildings, equipment, including data center  
1528 equipment, and all other eligible capital costs made in  
1529 connection with the construction or expansion of a data center  
1530 in this state. The term does not include expenditures to replace  
1531 tangible personal property that has reached the end of its  
1532 useful life or expenditures made to acquire an existing data  
1533 center. To qualify, such investment must be made on or after  
1534 January 1, 2016, and within 5 years after the date an owner,

1535 operator, user, or tenant of a data center makes its first real  
1536 or tangible property investment in the construction or expansion  
1537 of a data center.

1538 b. "Data center" means a facility that:

1539 (I) Is comprised of one or more land parcels in the state,  
1540 along with the buildings, substations and other infrastructure,  
1541 fixtures, and personal property located on those parcels;

1542 (II) Is or will be occupied by one or more operators,  
1543 owners, users, or tenants; and

1544 (III) Is primarily used to house and operate equipment  
1545 that receives, stores, aggregates, manages, processes,  
1546 transforms, retrieves, researches, or transmits data and  
1547 services and functions related thereto.

1548 c. "Data center equipment" means equipment used wholly  
1549 within, wholly at, or wholly in conjunction with a data center  
1550 to outfit, operate, support, power, secure, or protect a data  
1551 center, along with component parts, installations, refreshments,  
1552 replacements, redundancies, operating or enabling software,  
1553 including any updates and new versions, and upgrades to or for  
1554 this equipment, regardless of whether any of the equipment is  
1555 affixed to or incorporated into real property, including:

1556 (I) Equipment necessary to transform, generate,  
1557 distribute, store, back up, or manage electricity that is  
1558 required to operate computer server equipment, including  
1559 generators, transformers, substations, whether located at the  
1560 facility or off site, uninterruptible power supply systems,

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1561 power distribution units, power panel conduits, gaseous fuel  
1562 pipng, cabling, wiring, busses, duct banks, switches,  
1563 switchboards and other switch gear, batteries, and testing  
1564 equipment.

1565 (II) Equipment necessary to cool and maintain a controlled  
1566 environment for the operation of computers, servers, and other  
1567 components of the data center, including mechanical equipment,  
1568 refrigerant piping, gaseous fuel piping, adiabatic and free  
1569 cooling systems, cooling towers, chillers, condensers, pumps,  
1570 fans, water softeners, air handling units, indoor direct  
1571 exchange units, fans, ducting and filters, and related HVAC  
1572 equipment.

1573 (III) Water conservation systems, including facilities or  
1574 mechanisms that are designed to collect, conserve, and reuse  
1575 water.

1576 (IV) Computers, servers, and related equipment, chassis,  
1577 networking and telecommunications equipment, switches, racks,  
1578 cabling, trays, conduits, fiber optics, and routers.

1579 (V) Monitoring equipment and security systems.

1580 (VI) Modular data centers and preassembled components of  
1581 any item described in this paragraph, including components used  
1582 in the manufacturing of modular data centers.

1583 (VII) Other tangible personal property, fixtures, and  
1584 infrastructure that are essential to the operation of a data  
1585 center.

1586 d. "Eligible capital costs" means all expenses incurred by

1587 an owner, operator, user, or tenant of a data center connected  
1588 with acquiring, constructing, installing, equipping, or  
1589 expanding a data center, including, but not limited to:

1590 (I) The costs of acquiring, constructing, installing,  
1591 equipping, and financing a data center, including all  
1592 obligations incurred for labor and obligations to contractors,  
1593 subcontractors, builders, and materialmen.

1594 (II) The costs of acquiring land or rights to land and any  
1595 costs incidental thereto, including recording fees.

1596 (III) The costs of architectural and engineering services,  
1597 including test borings, surveys, estimates, plans and  
1598 specifications, preliminary investigations, environmental  
1599 mitigation, and supervision of construction, as well as the  
1600 performance of all duties required by or consequent to the  
1601 acquisition, construction, installation, and equipping of a data  
1602 center.

1603 (IV) The costs associated with installing fixtures and  
1604 equipment; surveys, including archaeological and environmental  
1605 surveys; site tests and inspections; subsurface site work and  
1606 excavation; removal of structures, roadways, and other surface  
1607 obstructions; filling, grading, paving, and provision for  
1608 drainage, storm water retention, and installation of utilities,  
1609 including water, sewer, sewage treatment, gas, electricity,  
1610 communications, and similar facilities; and offsite construction  
1611 of utility extensions to the boundaries of the property.

1612 e. "Qualifying data center" means a data center for which

1613 the Department of Economic Opportunity has certified that one or  
1614 more of the data center's owners, operators, users, or tenants,  
1615 individually, have made or will make a cumulative capital  
1616 investment of at least \$75 million.

1617 9.a. In addition to its existing audit and investigation  
1618 authority, the department may perform any additional financial  
1619 and technical audits and investigations, including examining the  
1620 accounts, books, and records of the applicant, which are  
1621 necessary to verify eligibility for the exemptions authorized by  
1622 this paragraph and to ensure compliance with this paragraph. The  
1623 Department of Economic Opportunity shall provide technical  
1624 assistance when requested by the department on any technical  
1625 audits or examinations performed pursuant to this subparagraph.

1626 b. If the department determines, as a result of an audit or  
1627 examination or from information received from the Department of  
1628 Economic Opportunity, that a certified entity received a tax  
1629 exemption pursuant to this paragraph to which it was not  
1630 entitled, the department may, in addition to the remedies  
1631 provided by this subsection, pursue recovery of such funds  
1632 pursuant to the laws and rules governing the assessment of  
1633 taxes.

1634 c. The Department of Economic Opportunity may revoke or  
1635 modify any written decision certifying eligibility for a tax  
1636 exemption authorized under this paragraph if it discovers that  
1637 the tax exemption applicant submitted a false statement,  
1638 representation, or certification in any application, record,

1639 report, plan, or other document filed in an attempt to receive  
1640 tax exemptions authorized under this paragraph. The Department  
1641 of Economic Opportunity shall immediately notify the department  
1642 of any revoked or modified orders affecting previously certified  
1643 tax exemptions.

1644 (7) MISCELLANEOUS EXEMPTIONS.—Exemptions provided to any  
1645 entity by this chapter do not inure to any transaction that is  
1646 otherwise taxable under this chapter when payment is made by a  
1647 representative or employee of the entity by any means,  
1648 including, but not limited to, cash, check, or credit card, even  
1649 when that representative or employee is subsequently reimbursed  
1650 by the entity. In addition, exemptions provided to any entity by  
1651 this subsection do not inure to any transaction that is  
1652 otherwise taxable under this chapter unless the entity has  
1653 obtained a sales tax exemption certificate from the department  
1654 or the entity obtains or provides other documentation as  
1655 required by the department. Eligible purchases or leases made  
1656 with such a certificate must be in strict compliance with this  
1657 subsection and departmental rules, and any person who makes an  
1658 exempt purchase with a certificate that is not in strict  
1659 compliance with this subsection and the rules is liable for and  
1660 shall pay the tax. The department may adopt rules to administer  
1661 this subsection.

1662 (n) Veterans' organizations.—

1663 1. There are exempt from the tax imposed by this chapter  
1664 transactions involving sales or leases to qualified veterans'



1665 organizations and their auxiliaries when used in carrying on  
 1666 their customary veterans' organization activities or sales of  
 1667 food or drink by qualified veterans' organizations in connection  
 1668 with customary veterans' organization activities to members of  
 1669 qualified veterans' organizations.

1670 2. As used in this paragraph, the term "veterans'  
 1671 organizations" means nationally chartered or recognized  
 1672 veterans' organizations, including, but not limited to, the  
 1673 American Legion, Veterans of Foreign Wars of the United States,  
 1674 Florida chapters of the Paralyzed Veterans of America, Catholic  
 1675 War Veterans of the U.S.A., Jewish War Veterans of the U.S.A.,  
 1676 and the Disabled American Veterans, Department of Florida, Inc.,  
 1677 which hold current exemptions from federal income tax under s.  
 1678 501(c)(4) or (19) of the Internal Revenue Code of 1986, as  
 1679 amended.

1680 (kkk) Certain machinery and equipment.—

1681 1. Industrial machinery and equipment purchased by  
 1682 eligible manufacturing businesses which is used at a fixed  
 1683 location in ~~within~~ this state, ~~or a mixer drum affixed to a~~  
 1684 ~~mixer truck which is used at any location within this state to~~  
 1685 ~~mix, agitate, and transport freshly mixed concrete in a plastic~~  
 1686 ~~state,~~ for the manufacture, processing, compounding, or  
 1687 production of items of tangible personal property for sale is  
 1688 ~~shall be~~ exempt from the tax imposed by this chapter. ~~Parts and~~  
 1689 ~~labor required to affix a mixer drum exempt under this paragraph~~  
 1690 ~~to a mixer truck are also exempt.~~ If, at the time of purchase,

1691 the purchaser furnishes the seller with a signed certificate  
 1692 certifying the purchaser's entitlement to exemption pursuant to  
 1693 this paragraph, the seller is not required to collect ~~is~~  
 1694 ~~relieved of the responsibility for collecting~~ the tax on the  
 1695 sale of such items, and the department shall look solely to the  
 1696 purchaser for recovery of the tax if it determines that the  
 1697 purchaser was not entitled to the exemption.

1698 2. For purposes of this paragraph, the term:

1699 a. "Eligible manufacturing business" means any business  
 1700 whose primary business activity at the location where the  
 1701 industrial machinery and equipment is located is within the  
 1702 industries classified under NAICS codes 31, 32, ~~and~~ 33, and  
 1703 423930.

1704 b. "Eligible postharvest activity business" means a  
 1705 business whose primary business activity, at the location where  
 1706 the postharvest machinery and equipment is located, is within  
 1707 the industries classified under NAICS code 115114.

1708 ~~c. As used in this subparagraph,~~ "NAICS" means those  
 1709 classifications contained in the North American Industry  
 1710 Classification System, as published in 2007 by the Office of  
 1711 Management and Budget, Executive Office of the President.

1712 ~~d.~~ "Primary business activity" means an activity  
 1713 representing more than 50 percent of the activities conducted at  
 1714 the location where the industrial machinery and equipment or  
 1715 postharvest machinery and equipment is located.

1716 ~~e.~~ "Industrial machinery and equipment" means tangible

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1717 personal property or other property that has a depreciable life  
1718 of 3 years or more and that is used as an integral part in the  
1719 manufacturing, processing, compounding, or production of  
1720 tangible personal property for sale. The term includes tangible  
1721 personal property or other property that has a depreciable life  
1722 of 3 years or more which is used as an integral part in the  
1723 recycling of metals for sale. A building and its structural  
1724 components are not industrial machinery and equipment unless the  
1725 building or structural component is so closely related to the  
1726 industrial machinery and equipment that it houses or supports  
1727 that the building or structural component can be expected to be  
1728 replaced when the machinery and equipment are replaced. Heating  
1729 and air conditioning systems are not industrial machinery and  
1730 equipment unless the sole justification for their installation  
1731 is to meet the requirements of the production process, even  
1732 though the system may provide incidental comfort to employees or  
1733 serve, to an insubstantial degree, nonproduction activities. The  
1734 term includes parts and accessories for industrial machinery and  
1735 equipment only to the extent that the parts and accessories are  
1736 purchased before ~~prior to~~ the date the machinery and equipment  
1737 are placed in service.

1738 f. "Postharvest activities" means services performed on  
1739 crops, after their harvest, with the intent of preparing them  
1740 for market or further processing. Postharvest activities  
1741 include, but are not limited to, crop cleaning, sun drying,  
1742 shelling, fumigating, curing, sorting, grading, packing, and

1743 cooling.

1744 g. "Postharvest machinery and equipment" means tangible  
1745 personal property or other property with a depreciable life of 3  
1746 years or more which is used primarily for postharvest  
1747 activities. A building and its structural components are not  
1748 postharvest industrial machinery and equipment unless the  
1749 building or structural component is so closely related to the  
1750 postharvest machinery and equipment that it houses or supports  
1751 that the building or structural component can be expected to be  
1752 replaced when the postharvest machinery and equipment is  
1753 replaced. Heating and air conditioning systems are not  
1754 postharvest machinery and equipment unless the sole  
1755 justification for their installation is to meet the requirements  
1756 of the postharvest activities process, even though the system  
1757 may provide incidental comfort to employees or serve, to an  
1758 insubstantial degree, nonpostharvest activities.

1759 3. Postharvest machinery and equipment purchased by an  
1760 eligible postharvest activity business which is used at a fixed  
1761 location in this state is exempt from the tax imposed by this  
1762 chapter. All labor charges for the repair of, and parts and  
1763 materials used in the repair of and incorporated into, such  
1764 postharvest machinery and equipment are also exempt. If, at the  
1765 time of purchase, the purchaser furnishes the seller with a  
1766 signed certificate certifying the purchaser's entitlement to  
1767 exemption pursuant to this subparagraph, the seller is not  
1768 required to collect the tax on the sale of such items, and the

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1769 department shall look solely to the purchaser for recovery of  
1770 the tax if it determines that the purchaser was not entitled to  
1771 the exemption.

1772 4.3. A mixer drum affixed to a mixer truck which is used  
1773 at any location in this state to mix, agitate, and transport  
1774 freshly mixed concrete in a plastic state for sale is exempt  
1775 from the tax imposed by this chapter. Parts and labor required  
1776 to affix a mixer drum exempt under this subparagraph to a mixer  
1777 truck are also exempt. If, at the time of purchase, the  
1778 purchaser furnishes the seller with a signed certificate  
1779 certifying the purchaser's entitlement to exemption pursuant to  
1780 this subparagraph, the seller is not required to collect the tax  
1781 on the sale of such items, and the department shall look solely  
1782 to the purchaser for recovery of the tax if it determines that  
1783 the purchaser was not entitled to the exemption. This  
1784 subparagraph ~~paragraph~~ is repealed April 30, 2017.

1785 Section 19. Effective upon this act becoming a law and  
1786 operating retroactively to January 1, 2016, paragraph (n) of  
1787 subsection (1) and paragraph (c) of subsection (2) of section  
1788 220.03, Florida Statutes, are amended to read:

1789 220.03 Definitions.—

1790 (1) SPECIFIC TERMS.—When used in this code, and when not  
1791 otherwise distinctly expressed or manifestly incompatible with  
1792 the intent thereof, the following terms shall have the following  
1793 meanings:

1794 (n) "Internal Revenue Code" means the United States

1795 Internal Revenue Code of 1986, as amended and in effect on  
 1796 January 1, 2016 ~~2015~~, except as provided in subsection (3).

1797 (2) DEFINITIONAL RULES.—When used in this code and neither  
 1798 otherwise distinctly expressed nor manifestly incompatible with  
 1799 the intent thereof:

1800 (c) Any term used in this code has the same meaning as  
 1801 when used in a comparable context in the Internal Revenue Code  
 1802 and other statutes of the United States relating to federal  
 1803 income taxes, as such code and statutes are in effect on January  
 1804 1, 2016 ~~2015~~. However, if subsection (3) is implemented, the  
 1805 meaning of a term shall be taken at the time the term is applied  
 1806 under this code.

1807 Section 20. Effective upon this act becoming a law and  
 1808 operating retroactively to January 1, 2016, paragraph (e) of  
 1809 subsection (1) of section 220.13, Florida Statutes, is amended  
 1810 to read:

1811 220.13 "Adjusted federal income" defined.—

1812 (1) The term "adjusted federal income" means an amount  
 1813 equal to the taxpayer's taxable income as defined in subsection  
 1814 (2), or such taxable income of more than one taxpayer as  
 1815 provided in s. 220.131, for the taxable year, adjusted as  
 1816 follows:

1817 (e) Adjustments related to federal acts.—Taxpayers shall  
 1818 be required to make the adjustments prescribed in this paragraph  
 1819 for Florida tax purposes with respect to certain tax benefits  
 1820 received pursuant to the Economic Stimulus Act of 2008, the

1821 American Recovery and Reinvestment Act of 2009, the Small  
 1822 Business Jobs Act of 2010, the Tax Relief, Unemployment  
 1823 Insurance Reauthorization, and Job Creation Act of 2010, the  
 1824 American Taxpayer Relief Act of 2012, ~~and~~ the Tax Increase  
 1825 Prevention Act of 2014, and the Consolidated Appropriations Act  
 1826 of 2016.

1827 1. There shall be added to such taxable income an amount  
 1828 equal to 100 percent of any amount deducted for federal income  
 1829 tax purposes as bonus depreciation for the taxable year pursuant  
 1830 to ss. 167 and 168(k) of the Internal Revenue Code of 1986, as  
 1831 amended by s. 103 of Pub. L. No. 110-185, s. 1201 of Pub. L. No.  
 1832 111-5, s. 2022 of Pub. L. No. 111-240, s. 401 of Pub. L. No.  
 1833 111-312, s. 331 of Pub. L. No. 112-240, ~~and~~ s. 125 of Pub. L.  
 1834 No. 113-295, and s. 143 of Division Q of Pub. L. No. 114-113,  
 1835 for property placed in service after December 31, 2007, and  
 1836 before January 1, 2021 ~~2015~~. For the taxable year and for each  
 1837 of the 6 subsequent taxable years, there shall be subtracted  
 1838 from such taxable income an amount equal to one-seventh of the  
 1839 amount by which taxable income was increased pursuant to this  
 1840 subparagraph, notwithstanding any sale or other disposition of  
 1841 the property that is the subject of the adjustments and  
 1842 regardless of whether such property remains in service in the  
 1843 hands of the taxpayer.

1844 2. There shall be added to such taxable income an amount  
 1845 equal to 100 percent of any amount in excess of \$128,000  
 1846 deducted for federal income tax purposes for the taxable year

1847 pursuant to s. 179 of the Internal Revenue Code of 1986, as  
 1848 amended by s. 102 of Pub. L. No. 110-185, s. 1202 of Pub. L. No.  
 1849 111-5, s. 2021 of Pub. L. No. 111-240, s. 402 of Pub. L. No.  
 1850 111-312, s. 315 of Pub. L. No. 112-240, and s. 127 of Pub. L.  
 1851 No. 113-295, for taxable years beginning after December 31,  
 1852 2007, and before January 1, 2015. For the taxable year and for  
 1853 each of the 6 subsequent taxable years, there shall be  
 1854 subtracted from such taxable income one-seventh of the amount by  
 1855 which taxable income was increased pursuant to this  
 1856 subparagraph, notwithstanding any sale or other disposition of  
 1857 the property that is the subject of the adjustments and  
 1858 regardless of whether such property remains in service in the  
 1859 hands of the taxpayer.

1860         3. There shall be added to such taxable income an amount  
 1861 equal to the amount of deferred income not included in such  
 1862 taxable income pursuant to s. 108(i)(1) of the Internal Revenue  
 1863 Code of 1986, as amended by s. 1231 of Pub. L. No. 111-5. There  
 1864 shall be subtracted from such taxable income an amount equal to  
 1865 the amount of deferred income included in such taxable income  
 1866 pursuant to s. 108(i)(1) of the Internal Revenue Code of 1986,  
 1867 as amended by s. 1231 of Pub. L. No. 111-5.

1868         4. Subtractions available under this paragraph may be  
 1869 transferred to the surviving or acquiring entity following a  
 1870 merger or acquisition and used in the same manner and with the  
 1871 same limitations as specified by this paragraph.

1872         5. The additions and subtractions specified in this



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1873 paragraph are intended to adjust taxable income for Florida tax  
1874 purposes, and, notwithstanding any other provision of this code,  
1875 such additions and subtractions shall be permitted to change a  
1876 taxpayer's net operating loss for Florida tax purposes.

1877 Section 21. (1) The Department of Revenue is authorized,  
1878 and all conditions are deemed to be met, to adopt emergency  
1879 rules pursuant to s. 120.54(4), Florida Statutes, for the  
1880 purpose of implementing the amendments made by this act to s.  
1881 220.03(1)(n) and (2)(c), Florida Statutes, and s. 220.13(1)(e),  
1882 Florida Statutes.

1883 (2) Notwithstanding any other provision of law, emergency  
1884 rules adopted pursuant to subsection (1) are effective for 6  
1885 months after adoption and may be renewed during the pendency of  
1886 procedures to adopt permanent rules addressing the subject of  
1887 the emergency rules.

1888 (3) This section expires January 1, 2020.

1889 Section 22. Paragraph (f) of subsection (2) of section  
1890 220.1845, Florida Statutes, is amended to read:

1891 220.1845 Contaminated site rehabilitation tax credit.—

1892 (2) AUTHORIZATION FOR TAX CREDIT; LIMITATIONS.—

1893 (f) The total amount of the tax credits which may be  
1894 granted under this section is \$21.6 million in the 2015-2016  
1895 fiscal year, \$10 million in the 2016-2017 fiscal year, and \$5  
1896 million annually thereafter.

1897 Section 23. Paragraph (c) of subsection (1) and subsection  
1898 (2) of section 220.192, Florida Statutes, are amended to read:

1899           220.192 Renewable energy technologies investment tax  
1900 credit.—

1901           (1) DEFINITIONS.—For purposes of this section, the term:

1902           (c) "Eligible costs" means 75 percent of all capital  
1903 costs, operation and maintenance costs, and research and  
1904 development costs incurred between July 1, 2012, and June 30,  
1905 2017 ~~2016~~, not to exceed \$1 million per state fiscal year for  
1906 each taxpayer and up to a limit of \$10 million per state fiscal  
1907 year for all taxpayers, in connection with an investment in the  
1908 production, storage, and distribution of biodiesel (B10-B100),  
1909 ethanol (E10-E100), and other renewable fuel in the state,  
1910 including the costs of constructing, installing, and equipping  
1911 such technologies in the state. Gasoline fueling station pump  
1912 retrofits for biodiesel (B10-B100), ethanol (E10-E100), and  
1913 other renewable fuel distribution qualify as an eligible cost  
1914 under this section.

1915           (2) TAX CREDIT.—For tax years beginning on or after  
1916 January 1, 2013, a credit against the tax imposed by this  
1917 chapter shall be granted in an amount equal to the eligible  
1918 costs. Credits may be used in tax years beginning January 1,  
1919 2013, and ending December 31, 2017 ~~2016~~, after which the credit  
1920 shall expire. If the credit is not fully used in any one tax  
1921 year because of insufficient tax liability on the part of the  
1922 corporation, the unused amount may be carried forward and used  
1923 in tax years beginning January 1, 2013, and ending December 31,  
1924 2019 ~~2018~~, after which the credit carryover expires and may not

1925 be used. A taxpayer that files a consolidated return in this  
 1926 state as a member of an affiliated group under s. 220.131(1) may  
 1927 be allowed the credit on a consolidated return basis up to the  
 1928 amount of tax imposed upon the consolidated group. Any eligible  
 1929 cost for which a credit is claimed and which is deducted or  
 1930 otherwise reduces federal taxable income shall be added back in  
 1931 computing adjusted federal income under s. 220.13.

1932 Section 24. Paragraph (e) of subsection (2), paragraphs  
 1933 (b) and (g) of subsection (3), and subsection (8) of section  
 1934 220.193, Florida Statutes, are amended to read:

1935 220.193 Florida renewable energy production credit.—

1936 (2) As used in this section, the term:

1937 (e) "New facility" means a Florida renewable energy  
 1938 facility that is operationally placed in service after May 1,  
 1939 2006. The term includes a Florida renewable energy facility that  
 1940 has had an expansion operationally placed in service after May  
 1941 1, 2006, and whose cost exceeded 50 percent of the assessed  
 1942 value of the facility immediately before the expansion, and  
 1943 includes any nonpublic waste-to-energy facility certified  
 1944 pursuant to ss. 403.501-403.518.

1945 (3) An annual credit against the tax imposed by this  
 1946 section shall be allowed to a taxpayer, based on the taxpayer's  
 1947 production and sale of electricity from a new or expanded  
 1948 Florida renewable energy facility. For a new facility, the  
 1949 credit shall be based on the taxpayer's sale of the facility's  
 1950 entire electrical production. For an expanded facility, the

1951 credit shall be based on the increases in the facility's  
 1952 electrical production that are achieved after May 1, 2012.

1953 (b) The credit may be claimed for electricity produced and  
 1954 sold on or after January 1, 2013. ~~Beginning in 2014 and~~  
 1955 ~~continuing until 2017,~~ Each taxpayer claiming a credit under  
 1956 this section must apply to the Department of Agriculture and  
 1957 Consumer Services by the date established by the Department of  
 1958 Agriculture and Consumer Services for an allocation of available  
 1959 credits for that year. The application form shall be adopted by  
 1960 rule of the Department of Agriculture and Consumer Services in  
 1961 consultation with the commission. The application form shall, at  
 1962 a minimum, require a sworn affidavit from each taxpayer  
 1963 certifying the increase in production and sales that form the  
 1964 basis of the application and certifying that all information  
 1965 contained in the application is true and correct.

1966 (g) ~~Notwithstanding any other provision of this section,~~  
 1967 ~~credits for the production and sale of electricity from a new or~~  
 1968 ~~expanded Florida renewable energy facility may be earned between~~  
 1969 ~~January 1, 2013, and June 30, 2016.~~ The combined total amount of  
 1970 tax credits which may be granted for all taxpayers under this  
 1971 section is limited to ~~\$5 million in state fiscal year 2012-2013~~  
 1972 ~~and~~ \$10 million per state fiscal year in state fiscal years  
 1973 ~~2013-2014 through~~ 2016-2017 and 2017-2018. If the annual tax  
 1974 credit authorization amount is not exhausted by allocations of  
 1975 credits within that particular state fiscal year, any authorized  
 1976 but unallocated credit amounts may be used to grant credits that

1977 were earned pursuant to s. 220.192 but unallocated due to a lack  
 1978 of authorized funds.

1979 ~~(8) This section shall take effect upon becoming law and~~  
 1980 ~~shall apply to tax years beginning on and after January 1, 2013.~~

1981 Section 25. Paragraph (e) of subsection (2) of section  
 1982 220.196, Florida Statutes, is amended to read:

1983 220.196 Research and development tax credit.—

1984 (2) TAX CREDIT.—

1985 (e) The combined total amount of tax credits which may be  
 1986 granted to all business enterprises under this section during  
 1987 any calendar year is \$9 million, except that the total amount  
 1988 that may be granted ~~awarded~~ in the 2016 calendar year is \$23  
 1989 million and the total amount that may be granted in the 2017  
 1990 calendar year is \$18 million. Applications may be filed with the  
 1991 department on or after March 20 and before March 27 for  
 1992 qualified research expenses incurred within the preceding  
 1993 calendar year. If the total credits for all applicants exceed  
 1994 the maximum amount allowed under this paragraph, the credits  
 1995 shall be allocated on a prorated basis.

1996 Section 26. Effective upon this act becoming a law and  
 1997 applicable to taxable years beginning on or after January 1,  
 1998 2016, section 220.222, Florida Statutes, is amended to read:

1999 220.222 Returns; time and place for filing.—

2000 (1) (a) Returns required by this code shall be filed with  
 2001 the office of the department in Leon County or at such other  
 2002 place as the department may by regulation prescribe. All returns

2003 required for a DISC (Domestic International Sales Corporation)  
 2004 under paragraph 6011(c)(2) of the Internal Revenue Code shall be  
 2005 filed on or before the 1st day of the 10th month after ~~following~~  
 2006 the close of the taxable year; all partnership information  
 2007 returns shall be filed on or before the 1st day of the 4th ~~5th~~  
 2008 month after ~~following~~ the close of the taxable year; and all  
 2009 other returns shall be filed on or before the 1st day of the 5th  
 2010 ~~4th~~ month after ~~following~~ the close of the taxable year or the  
 2011 15th day after ~~following~~ the due date, without extension, for  
 2012 the filing of the related federal return for the taxable year,  
 2013 unless under subsection (2) one or more extensions of time, not  
 2014 to exceed 6 months in the aggregate, for any such filing is  
 2015 granted.

2016 (b) Notwithstanding paragraph (a), for taxable years  
 2017 beginning before January 1, 2026, returns of taxpayers with a  
 2018 taxable year ending on June 30 shall be filed on or before the  
 2019 1st day of the 4th month after the close of the taxable year or  
 2020 the 15th day after the due date, without extension, for the  
 2021 filing of the related federal return for the taxable year,  
 2022 unless under subsection (2) one or more extensions of time for  
 2023 any such filing is granted.

2024 (2)(a) When a taxpayer has been granted an extension or  
 2025 extensions of time within which to file its federal income tax  
 2026 return for any taxable year, and if the requirements of s.  
 2027 220.32 are met, the filing of a request for such extension or  
 2028 extensions with the department shall automatically extend the

2029 | due date of the return required under this code until ~~15 days~~  
 2030 | ~~after the expiration of the federal extension or until the~~  
 2031 | expiration of 6 months from the original due date, ~~whichever~~  
 2032 | ~~first occurs.~~

2033 | (b) The department may grant an extension or extensions of  
 2034 | time for the filing of any return required under this code upon  
 2035 | receiving a prior request therefor if good cause for an  
 2036 | extension is shown. However, the aggregate extensions of time  
 2037 | under paragraph ~~paragraphs~~ (a) and this paragraph ~~must~~ (b) ~~shall~~  
 2038 | not exceed 6 months. An ~~No~~ extension granted under this  
 2039 | paragraph is not ~~shall be~~ valid unless the taxpayer complies  
 2040 | with ~~the requirements of~~ s. 220.32.

2041 | (c) For purposes of this subsection, a taxpayer is not in  
 2042 | compliance with ~~the requirements of~~ s. 220.32 if the taxpayer  
 2043 | underpays the required payment by more than the greater of  
 2044 | \$2,000 or 30 percent of the tax shown on the return when filed.

2045 | (d) For taxable years beginning before January 1, 2026,  
 2046 | the 6-month time period in paragraphs (a) and (b) shall be 7  
 2047 | months for taxpayers with a taxable year ending June 30 and  
 2048 | shall be 5 months for taxpayers with a taxable year ending  
 2049 | December 31.

2050 | Section 27. Effective upon this act becoming a law and  
 2051 | applicable to taxable years beginning on or after January 1,  
 2052 | 2017, section 220.241, Florida Statutes, is amended to read:

2053 | 220.241 Declaration; time for filing.—

2054 | (1) A declaration of estimated tax under this code shall

2055 be filed before the 1st day of the 6th ~~5th~~ month of each taxable  
 2056 year, except that if the minimum tax requirement of s. 220.24(1)  
 2057 is first met:

2058 (a)~~(1)~~ After the 3rd month and before the 6th month of the  
 2059 taxable year, the declaration shall be filed before the 1st day  
 2060 of the 7th month;

2061 (b)~~(2)~~ After the 5th month and before the 9th month of the  
 2062 taxable year, the declaration shall be filed before the 1st day  
 2063 of the 10th month; or

2064 (c)~~(3)~~ After the 8th month and before the 12th month of  
 2065 the taxable year, the declaration shall be filed for the taxable  
 2066 year before the 1st day of the succeeding taxable year.

2067 (2) Notwithstanding subsection (1), for taxable years  
 2068 beginning before January 1, 2026, taxpayers with a taxable year  
 2069 ending on June 30 shall file declarations before the 1st day of  
 2070 the 5th month of each taxable year, unless paragraph (1)(a),  
 2071 paragraph (1)(b), or paragraph (1)(c) applies.

2072 Section 28. Effective upon this act becoming a law and  
 2073 applicable to taxable years beginning on or after January 1,  
 2074 2017, subsection (1) of section 220.33, Florida Statutes, is  
 2075 amended to read:

2076 220.33 Payments of estimated tax.—A taxpayer required to  
 2077 file a declaration of estimated tax pursuant to s. 220.24 shall  
 2078 pay such estimated tax as follows:

2079 (1) If the declaration is required to be filed before the  
 2080 1st day of the 6th ~~5th~~ month of the taxable year, the estimated



2081 tax shall be paid in four equal installments. The first  
 2082 installment shall be paid at the time of the required filing of  
 2083 the declaration; the second and third installments shall be paid  
 2084 before the 1st day of the 7th month and before the 1st day of  
 2085 the 10th month of the taxable year, respectively; and the fourth  
 2086 installment shall be paid before the 1st day of the next taxable  
 2087 year.

2088 Section 29. Effective upon this act becoming a law and  
 2089 applicable to taxable years beginning on or after January 1,  
 2090 2017, paragraph (c) of subsection (2) of section 220.34, Florida  
 2091 Statutes, is amended to read:

2092 220.34 Special rules relating to estimated tax.—

2093 (2) No interest or penalty shall be due or paid with  
 2094 respect to a failure to pay estimated taxes except the  
 2095 following:

2096 (c) The period of the underpayment for which interest and  
 2097 penalties apply shall commence on the date the installment was  
 2098 required to be paid, determined without regard to any extensions  
 2099 of time, and shall terminate on the earlier of the following  
 2100 dates:

2101 1. The 1st ~~first~~ day of the 5th ~~fourth~~ month after  
 2102 ~~following~~ the close of the taxable year;

2103 2. For taxable years beginning before January 1, 2026, for  
 2104 taxpayers with a taxable year ending June 30, the 1st day of the  
 2105 4th month after the close of the taxable year; or

2106 3.2. With respect to any portion of the underpayment, the

2107 date on which such portion is paid.

2108

2109 For purposes of this paragraph, a payment of estimated tax on  
 2110 any installment date shall be considered a payment of any  
 2111 previous underpayment only to the extent such payment exceeds  
 2112 the amount of the installment determined under subparagraph  
 2113 (b)1. for such installment date.

2114 Section 30. Subsection (4) of section 376.30781, Florida  
 2115 Statutes, is amended to read:

2116 376.30781 Tax credits for rehabilitation of drycleaning-  
 2117 solvent-contaminated sites and brownfield sites in designated  
 2118 brownfield areas; application process; rulemaking authority;  
 2119 revocation authority.—

2120 (4) The Department of Environmental Protection is  
 2121 responsible for allocating the tax credits provided for in s.  
 2122 220.1845, which may not exceed a total of \$21.6 million in tax  
 2123 credits in the 2015-2016 fiscal year, \$10 million in tax credits  
 2124 in the 2016-2017 fiscal year, and \$5 million in tax credits  
 2125 annually thereafter.

2126 Section 31. Subsections (1) and (2) of section 561.121,  
 2127 Florida Statutes, are amended to read:

2128 561.121 Deposit of revenue.—

2129 (1) All state funds collected pursuant to ss. 563.05,  
 2130 564.06, 565.02(9), and 565.12 shall be paid into the State  
 2131 Treasury and disbursed in the following manner:

2132 (a) Two percent of monthly collections of the excise taxes

2133 on alcoholic beverages established in ss. 563.05, 564.06, and  
 2134 565.12 and the tax on alcoholic beverages, cigarettes, and other  
 2135 tobacco products established in s. 565.02(9) shall be deposited  
 2136 into the Alcoholic Beverage and Tobacco Trust Fund to meet the  
 2137 division's appropriation for the state fiscal year.

2138 (b) The remainder of the funds collected pursuant to ss.  
 2139 563.05, 564.06, and 565.12 and the tax on alcoholic beverages,  
 2140 cigarettes, and other tobacco products established in s.  
 2141 565.02(9) shall be credited to the General Revenue Fund.

2142 (2) The unencumbered balance in the Alcoholic Beverage and  
 2143 Tobacco Trust Fund at the close of each fiscal year may not  
 2144 exceed \$2 million. These funds shall be held in reserve for use  
 2145 in the event that trust fund revenues are unable to meet the  
 2146 division's appropriation for the next fiscal year. In the event  
 2147 of a revenue shortfall, these funds shall be spent pursuant to  
 2148 subsection (3). Notwithstanding subsection (1), if the  
 2149 unencumbered balance on June 30 in any fiscal year is less than  
 2150 \$2 million, the department is authorized to retain the  
 2151 difference between the June 30 unencumbered balance in the trust  
 2152 fund and \$2 million from the July collections of state funds  
 2153 collected pursuant to ss. 563.05, 564.06, and 565.12 and the tax  
 2154 on alcoholic beverages, cigarettes, and other tobacco products  
 2155 established in s. 565.02(9). Any unencumbered funds in excess of  
 2156 reserve funds shall be transferred unallocated to the General  
 2157 Revenue Fund by August 31 of the next fiscal year.

2158 Section 32. Subsection (4) of section 564.06, Florida

2159 Statutes, is amended to read:

2160 564.06 Excise taxes on wines and beverages.—

2161 (4) As to cider, which is made from the normal alcoholic  
 2162 fermentation of the juice of sound, ripe apples or pears,  
 2163 including but not limited to flavored, sparkling, or carbonated  
 2164 cider and cider made from condensed apple or pear must, that  
 2165 contain not less than one-half of 1 percent of alcohol by volume  
 2166 and not more than 7 percent of alcohol by volume, there shall be  
 2167 paid by all manufacturers and distributors a tax at the rate of  
 2168 \$.89 per gallon. With the sole exception of the excise tax rate,  
 2169 cider shall be considered wine and shall be subject to the  
 2170 provisions of this chapter.

2171 Section 33. Subsection (9) of section 565.02, Florida  
 2172 Statutes, is amended to read:

2173 565.02 License fees; vendors; clubs; caterers; and  
 2174 others.—

2175 (9) (a) As used in this subsection, the term:

2176 1. "Annual capacity" means an amount equal to the number  
 2177 of lower berths on a vessel multiplied by the number of  
 2178 embarkations of that vessel during a calendar year.

2179 2. "Base rate" means an amount equal to the total taxes  
 2180 and surcharges paid by all permittees pursuant to the Beverage  
 2181 Law and chapter 210 for sales of alcoholic beverages,  
 2182 cigarettes, and other tobacco products taking place between  
 2183 January 1, 2015, and December 31, 2015, inclusive, divided by  
 2184 the sum of the annual capacities of all vessels permitted

2185 pursuant to former s. 565.02(9), Florida Statutes 2015, for  
 2186 calendar year 2015.

2187 3. "Embarkation" means an instance in which a vessel  
 2188 departs from a port in this state.

2189 4. "Lower berth" means a bed that is:

2190 a. Affixed to a vessel;

2191 b. Not located above another bed in the same cabin; and

2192 c. Located in a cabin not in use by employees of the  
 2193 operator of the vessel or its contractors.

2194 5. "Quarterly capacity" means an amount equal to the  
 2195 number of lower berths on a vessel multiplied by the number of  
 2196 embarkations of that vessel during a calendar quarter.

2197 (b) It is the finding of the Legislature that passenger  
 2198 vessels engaged exclusively in foreign commerce are susceptible  
 2199 to a distinct and separate classification for purposes of the  
 2200 sale of alcoholic beverages, cigarettes, and other tobacco  
 2201 products under the Beverage Law and chapter 210.

2202 (c) Upon the filing of an application and payment of an  
 2203 annual fee of \$1,100, the director is authorized to issue a  
 2204 permit authorizing the operator, or, if applicable, his or her  
 2205 concessionaire, of a passenger vessel which has cabin-berth  
 2206 capacity for at least 75 passengers, and which is engaged  
 2207 exclusively in foreign commerce, to sell alcoholic beverages,  
 2208 cigarettes, and other tobacco products on the vessel for  
 2209 consumption on board only:

2210 1.(a) ~~For no more than~~ ~~During a period not in excess of 24~~

2211 hours before ~~prior to~~ departure while the vessel is moored at a  
 2212 dock or wharf in a port of this state; or

2213 2.(b) At any time while the vessel is located in Florida  
 2214 territorial waters and is in transit to or from international  
 2215 waters.

2216  
 2217 One such permit shall be required for each such vessel and shall  
 2218 name the vessel for which it is issued. No license shall be  
 2219 required or tax levied by any municipality or county for the  
 2220 privilege of selling beverages, cigarettes, or other tobacco  
 2221 products for consumption on board such vessels. The beverages,  
 2222 cigarettes, or other tobacco products so sold may be purchased  
 2223 outside the state by the permittee, and the same shall not be  
 2224 considered as imported for the purposes of s. 561.14(3) solely  
 2225 because of such sale. The permittee is not required to obtain  
 2226 its beverages, cigarettes, or other tobacco products from  
 2227 licensees under the Beverage Law or chapter 210. Each permittee,  
 2228 ~~but it~~ shall keep a strict account of the quarterly capacity of  
 2229 each of its vessels ~~all such beverages sold within this state~~  
 2230 and shall make quarterly ~~monthly~~ reports to the division on  
 2231 forms prepared and furnished by the division. ~~A permittee who~~  
 2232 ~~sells on board the vessel beverages withdrawn from United States~~  
 2233 ~~Bureau of Customs and Border Protection bonded storage on board~~  
 2234 ~~the vessel may satisfy such accounting requirement by supplying~~  
 2235 ~~the division with copies of the appropriate United States Bureau~~  
 2236 ~~of Customs and Border Protection forms evidencing such~~

2237 ~~withdrawals as importations under United States customs laws.~~  
 2238 (d) Each ~~Such~~ permittee shall pay to the state a ~~an~~ excise  
 2239 tax for beverages, cigarettes, and other tobacco products sold  
 2240 pursuant to this subsection in an amount equal to the base rate  
 2241 multiplied by the permittee's quarterly capacity during the  
 2242 calendar quarter, less any tax or surcharge already paid by a  
 2243 licensed manufacturer or distributor pursuant to the Beverage  
 2244 Law or chapter 210 on beverages, cigarettes, and other tobacco  
 2245 products sold by the permittee pursuant to this subsection  
 2246 during the quarter for which tax is due ~~section, if such excise~~  
 2247 ~~tax has not previously been paid, in an amount equal to the tax~~  
 2248 ~~which would be required to be paid on such sales by a licensed~~  
 2249 ~~manufacturer or distributor.~~  
 2250 (e) A vendor holding such permit shall pay the tax  
 2251 quarterly ~~monthly~~ to the division at the same time he or she  
 2252 furnishes the required report. Such report shall be filed on or  
 2253 before the 15th day of each calendar quarter ~~month~~ for the  
 2254 quarterly capacity sales ~~occurring~~ during the previous calendar  
 2255 quarter ~~month~~.  
 2256 (f) No later than August 1, 2016, each permittee shall  
 2257 report the annual capacity for each of its vessels for calendar  
 2258 year 2015 to the division on forms prepared and furnished by the  
 2259 division. No later than September 1, 2016, the division shall  
 2260 calculate the base rate and report it to each permittee. The  
 2261 base rate shall also be published in the Florida Administrative  
 2262 Register and on the department's website.

2263 (g) Revenues collected pursuant to this subsection shall  
 2264 be distributed pursuant to s. 561.121(1).

2265 Section 34. Subsection (1) of section 951.22, Florida  
 2266 Statutes, is amended to read:

2267 951.22 County detention facilities; contraband articles.-

2268 (1) It is unlawful, except through regular channels as  
 2269 duly authorized by the sheriff or officer in charge, to  
 2270 introduce into or possess upon the grounds of any county  
 2271 detention facility as defined in s. 951.23 or to give to or  
 2272 receive from any inmate of any such facility wherever said  
 2273 inmate is located at the time or to take or to attempt to take  
 2274 or send therefrom any of the following articles which are hereby  
 2275 declared to be contraband for the purposes of this act, to wit:  
 2276 Any written or recorded communication; any currency or coin; any  
 2277 article of food or clothing; any tobacco products as defined in  
 2278 s. 210.25(12) ~~210.25(11)~~; any cigarette as defined in s.  
 2279 210.01(1); any cigar; any intoxicating beverage or beverage  
 2280 which causes or may cause an intoxicating effect; any narcotic,  
 2281 hypnotic, or excitative drug or drug of any kind or nature,  
 2282 including nasal inhalators, sleeping pills, barbiturates, and  
 2283 controlled substances as defined in s. 893.02(4); any firearm or  
 2284 any instrumentality customarily used or which is intended to be  
 2285 used as a dangerous weapon; and any instrumentality of any  
 2286 nature that may be or is intended to be used as an aid in  
 2287 effecting or attempting to effect an escape from a county  
 2288 facility.



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2289           Section 35. Clothing, school supplies, personal computers,  
 2290 and personal computer-related accessories; sales tax holiday.-

2291           (1) The tax levied under chapter 212, Florida Statutes,  
 2292 may not be collected during the period from 12:01 a.m. on August  
 2293 5, 2016, through 11:59 p.m. on August 14, 2016, on the retail  
 2294 sale of:

2295           (a) Clothing, wallets, or bags, including handbags,  
 2296 backpacks, fanny packs, and diaper bags, but excluding  
 2297 briefcases, suitcases, and other garment bags, having a sales  
 2298 price of \$100 or less per item. As used in this paragraph, the  
 2299 term "clothing" means:

2300           1. Any article of wearing apparel intended to be worn on  
 2301 or about the human body, excluding watches, watchbands, jewelry,  
 2302 umbrellas, and handkerchiefs; and

2303           2. All footwear, excluding skis, swim fins, roller blades,  
 2304 and skates.

2305           (b) School supplies having a sales price of \$15 or less  
 2306 per item. As used in this paragraph, the term "school supplies"  
 2307 means pens, pencils, erasers, crayons, notebooks, notebook  
 2308 filler paper, legal pads, binders, lunch boxes, construction  
 2309 paper, markers, folders, poster board, composition books, poster  
 2310 paper, scissors, cellophane tape, glue or paste, rulers,  
 2311 computer disks, protractors, compasses, and calculators.

2312           (2) The tax levied under chapter 212, Florida Statutes,  
 2313 may not be collected during the period from 12:01 a.m. on August  
 2314 5, 2016, through 11:59 p.m. on August 14, 2016, on the first

2315 \$750 of the sales price of personal computers or personal  
2316 computer-related accessories purchased for noncommercial home or  
2317 personal use. For purposes of this subsection, the term:

2318 (a) "Personal computers" includes electronic book readers,  
2319 laptops, desktops, handhelds, tablets, and tower computers. The  
2320 term does not include cellular telephones, video game consoles,  
2321 digital media receivers, or devices that are not primarily  
2322 designed to process data.

2323 (b) "Personal computer-related accessories" includes  
2324 keyboards, mice, personal digital assistants, monitors, other  
2325 peripheral devices, modems, routers, and nonrecreational  
2326 software, regardless of whether the accessories are used in  
2327 association with a personal computer base unit. The term does  
2328 not include furniture or systems, devices, software, or  
2329 peripherals that are designed or intended primarily for  
2330 recreational use.

2331 (c) "Monitors" does not include devices that include a  
2332 television tuner.

2333 (3) The tax exemptions provided in this section do not  
2334 apply to sales within a theme park or entertainment complex as  
2335 defined in s. 509.013(9), Florida Statutes, within a public  
2336 lodging establishment as defined in s. 509.013(4), Florida  
2337 Statutes, or within an airport as defined in s. 330.27(2),  
2338 Florida Statutes.

2339 (4) The Department of Revenue may, and all conditions are  
2340 deemed met to, adopt emergency rules pursuant to s. 120.54(4),

2341 Florida Statutes, to administer this section.

2342 (5) For the 2016-2017 fiscal year, the sum of \$229,982 in  
 2343 nonrecurring funds is appropriated from the General Revenue Fund  
 2344 to the Department of Revenue for the purpose of implementing  
 2345 this section.

2346 Section 36. Small business Saturday sales tax holiday.—

2347 (1) As used in this section, the term "small business"  
 2348 means a dealer, as defined in s. 212.06, Florida Statutes, that  
 2349 registered with the Department of Revenue and began operation no  
 2350 later than January 11, 2016, and that owed and remitted to the  
 2351 Department of Revenue less than \$200,000 in total tax under  
 2352 chapter 212, Florida Statutes, for the 1-year period ending  
 2353 September 30, 2016. If the dealer has not been in operation for  
 2354 a 1-year period as of September 30, 2016, the dealer must have  
 2355 owed and remitted less than \$200,000 in total tax under chapter  
 2356 212, Florida Statutes, for the period beginning on the day that  
 2357 the dealer began operation and ending September 30, 2016, in  
 2358 order to qualify as a small business under this section. If the  
 2359 dealer is eligible to file a consolidated return pursuant to s.  
 2360 212.11(1)(e), Florida Statutes, the total tax under chapter 212,  
 2361 Florida Statutes, owed and remitted from all of the dealer's  
 2362 places of business must be less than \$200,000 for the applicable  
 2363 period ending September 30, 2016.

2364 (2) The tax levied under chapter 212, Florida Statutes,  
 2365 may not be collected by a small business during the period from  
 2366 12:01 a.m. on November 26, 2016, through 11:59 p.m. on November

2367 26, 2016, on the retail sale, as defined in s. 212.02(14),  
 2368 Florida Statutes, of any item or article of tangible personal  
 2369 property, as defined in s. 212.02(19), Florida Statutes, having  
 2370 a sales price of \$1,000 or less per item.

2371 (3) The Department of Revenue may, and all conditions are  
 2372 deemed to be met to, adopt emergency rules pursuant to ss.  
 2373 120.536(1) and 120.54, Florida Statutes, to administer this  
 2374 section.

2375 Section 37. Hunting and fishing sales tax holiday.-

2376 (1) The tax levied under chapter 212, Florida Statutes,  
 2377 may not be collected during the period from 12:01 a.m. on August  
 2378 20, 2016, through 11:59 p.m. on August 20, 2016, on the retail  
 2379 sale, as defined in s. 212.02(14), Florida Statutes, of:

2380 (a) Firearms. For purposes of this section, the term  
 2381 "firearms" means rifles, shotguns, spearguns, crossbows, and  
 2382 bows. The term does not include destructive devices as defined  
 2383 in s. 790.001(4), Florida Statutes.

2384 (b) Ammunition for firearms.

2385 (c) Camping tents.

2386 (d) Fishing supplies. For purposes of this section, the  
 2387 term "fishing supplies" means rods, reels, bait, and fishing  
 2388 tackle. The term does not include supplies used for commercial  
 2389 fishing purposes.

2390 (2) The tax exemptions provided in this section do not  
 2391 apply to sales within a theme park or entertainment complex as  
 2392 defined in s. 509.013(9), Florida Statutes, within a public

2393 lodging establishment as defined in s. 509.013(4), Florida  
 2394 Statutes, or within an airport as defined in s. 330.27(2),  
 2395 Florida Statutes.

2396 (3) The Department of Revenue may, and all conditions are  
 2397 deemed to be met to, adopt emergency rules pursuant to ss.  
 2398 120.536(1) and 120.54, Florida Statutes, to administer this  
 2399 section.

2400 (4) For the 2016-2017 fiscal year, the sum of \$91,470 in  
 2401 nonrecurring funds is appropriated from the General Revenue Fund  
 2402 to the Department of Revenue for the purpose of implementing  
 2403 this section.

2404 Section 38. Technology sales tax holiday.-

2405 (1) The tax levied under chapter 212, Florida Statutes,  
 2406 may not be collected during the period from 12:01 a.m. on April  
 2407 22, 2017, through 11:59 p.m. on April 22, 2017, on the first  
 2408 \$1,000 of the sales price of personal computers or personal  
 2409 computer-related accessories. For purposes of this subsection,  
 2410 the term:

2411 (a) "Personal computers" includes electronic book readers,  
 2412 laptops, desktops, handhelds, tablets, cellular telephones, and  
 2413 tower computers. The term does not include video game consoles,  
 2414 digital media receivers, or devices that are not primarily  
 2415 designed to process data.

2416 (b) "Personal computer-related accessories" includes  
 2417 keyboards, mice, personal digital assistants, monitors, other  
 2418 peripheral devices, modems, routers, and nonrecreational

2419 software, regardless of whether the accessories are used in  
2420 association with a personal computer base unit. The term does  
2421 not include furniture or systems, devices, software, or  
2422 peripherals that are designed or intended primarily for  
2423 recreational use.

2424 (c) "Monitors" does not include devices that include a  
2425 television tuner.

2426 (2) The tax exemptions provided in this section do not  
2427 apply to sales within a theme park or entertainment complex as  
2428 defined in s. 509.013(9), Florida Statutes, within a public  
2429 lodging establishment as defined in s. 509.013(4), Florida  
2430 Statutes, or within an airport as defined in s. 330.27(2),  
2431 Florida Statutes.

2432 (3) The Department of Revenue may, and all conditions are  
2433 deemed met to, adopt emergency rules pursuant to ss. 120.536(1)  
2434 and 120.54, Florida Statutes, to administer this section.

2435 (4) For the 2016-2017 fiscal year, the sum of \$104,937 in  
2436 nonrecurring funds is appropriated from the General Revenue Fund  
2437 to the Department of Revenue for the purpose of implementing  
2438 this section.

2439 Section 39. Book fairs.—

2440 (1) The tax levied under chapter 212, Florida Statutes,  
2441 may not be collected on the retail sale of books and other  
2442 reading materials when sold:

2443 (a) On the premises of a public, parochial, or nonprofit  
2444 school operated for and attended by students in grades K through

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2445 12; and

2446 (b) On the premises of a nonpermanent retail establishment  
2447 that operates for less than 10 days per location each calendar  
2448 year.

2449  
2450 If such sales are made by a third-party vendor, the vendor must  
2451 commit some or all of the profits from the sales to the public,  
2452 parochial, or nonprofit school where the sales were made. The  
2453 profits may be distributed to the school in the form of cash,  
2454 in-store credits, in-kind contributions, or similar methods.

2455 (2) The Department of Revenue may, and all conditions are  
2456 deemed met to, adopt emergency rules pursuant to ss. 120.536(1)  
2457 and 120.54, Florida Statutes, to administer this section.

2458 (3) This section is repealed July 1, 2017.

2459 Section 40. Section 29 of chapter 2015-221, Laws of  
2460 Florida, is amended to read:

2461 Section 29. (1) The tax levied under chapter 212, Florida  
2462 Statutes, may not be collected on the retail sale of textbooks  
2463 that are required or recommended for use in a course offered by  
2464 a public postsecondary educational institution as described in  
2465 s. 1000.04, Florida Statutes, or a nonpublic postsecondary  
2466 educational institution that is eligible to participate in a  
2467 tuition assistance program authorized by s. 1009.89 or s.  
2468 1009.891, Florida Statutes. As used in this section, the term  
2469 "textbook" means any required or recommended manual of  
2470 instruction or any instructional materials for any field of

2471 study. As used in this section, the term "instructional  
2472 materials" means any educational materials, in printed or  
2473 digital format, that are required or recommended for use in a  
2474 course in any field of study. To demonstrate that a sale is not  
2475 subject to tax, the student must provide a physical or an  
2476 electronic copy of the following to the vendor:

- 2477 (a) The student's identification number; and  
2478 (b) An applicable course syllabus or list of required and  
2479 recommended textbooks and instructional materials that meet the  
2480 criteria in s. 1004.085(3), Florida Statutes.

2481  
2482 The vendor must maintain proper documentation, as prescribed by  
2483 department rule, to identify the complete transaction or portion  
2484 of the transaction that involves the sale of textbooks that are  
2485 not subject to tax.

2486 (2) The tax exemptions provided in this section do not  
2487 apply to sales within a theme park or entertainment complex as  
2488 defined in s. 509.013(9), Florida Statutes, within a public  
2489 lodging establishment as defined in s. 509.013(4), Florida  
2490 Statutes, or within an airport as defined in s. 330.27(2),  
2491 Florida Statutes.

2492 (3) The Department of Revenue may, and all conditions are  
2493 deemed met to, adopt emergency rules pursuant to ss. 120.536(1)  
2494 and 120.54, Florida Statutes, to administer this section.

2495 (4) This section is repealed June 30, 2017 ~~2016~~.

2496 Section 41. For the 2016-2017 fiscal year, the sum of



2497 \$55,908 in nonrecurring funds is appropriated from the General  
 2498 Revenue Fund to the Department of Revenue for the purpose of  
 2499 implementing s. 212.031, as amended by this act.

2500 Section 42. For the 2016-2017 fiscal year, the sum of  
 2501 \$279,857 in nonrecurring funds is appropriated from the General  
 2502 Revenue Fund to the Property Tax Oversight Program within the  
 2503 Department of Revenue for the purpose of providing aerial  
 2504 photographs and maps to counties that meet the increased  
 2505 population thresholds as required by s. 195.022, Florida  
 2506 Statutes, as amended by this act. These funds are in addition to  
 2507 any funds that may be provided in the 2016-2017 General  
 2508 Appropriations Act for providing aerial photographs and maps to  
 2509 counties with a population of 50,000 or fewer.

2510 Section 43. The amendments made by this act to ss. 196.012  
 2511 and 196.1995, Florida Statutes, are remedial in nature and apply  
 2512 retroactively to December 31, 2015.

2513 Section 44. The Legislature finds that this act fulfills  
 2514 an important state interest.

2515 Section 45. Except as otherwise expressly provided in this  
 2516 act and except for this section, which shall take effect upon  
 2517 this act becoming a law, this act shall take effect July 1,  
 2518 2016.