



HB 7099, Engrossed 1

2016

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; amending chapter
153 2015-221, Laws of Florida; extending the exemption
154 from the sales and use tax on the retail sale of
155 certain textbooks for 1 year; providing an
156 appropriation to the department to implement certain



157 tax exemptions on rental or license fees; providing an
158 appropriation to the department to assist certain
159 counties in furnishing aerial photographs and maps;
160 specifying that specified amendments related to
161 certain businesses located in areas that were
162 designated as enterprise zones are remedial in nature;
163 creating s. 196.1955, F.S.; consolidating provisions
164 relating to obtaining an ad valorem exemption for
165 property owned by exempt organizations; requiring the
166 owner of an exempt organization to take affirmative
167 steps to demonstrate the property's exempt use;
168 authorizing the property appraiser to serve a notice
169 of tax lien on exempt property that is not in actual
170 exempt use after a specified time; providing that the
171 lien attaches to any property owned by the
172 organization identified in the notice of lien;
173 prohibiting a property appraiser from serving a notice
174 of tax lien on certain property being prepared for use
175 as a house of public worship; defining the terms
176 "charitable use," "affirmative steps," and "public
177 worship"; amending s. 196.196, F.S.; deleting
178 provisions relating to the exemption as it applies to
179 public worship and affordable housing and provisions
180 that have been moved to s. 196.1955, F.S.; amending s.
181 196.198, F.S.; deleting provisions that have been
182 moved to s. 196.1955, F.S., relating to property owned



183 by an educational institution and used for an
 184 educational purpose; providing a finding of important
 185 state interest; providing effective dates.

186
 187 Be It Enacted by the Legislature of the State of Florida:

188
 189 Section 1. Effective October 1, 2016, paragraph (m) of
 190 subsection (3) and subsection (5) of section 125.0104, Florida
 191 Statutes, are amended to read:

192 125.0104 Tourist development tax; procedure for levying;
 193 authorized uses; referendum; enforcement.—

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

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

203 2. A county is considered to be a high tourism impact
 204 county after the Department of Revenue has certified to such
 205 county that the sales subject to the tax levied pursuant to this
 206 section exceeded \$600 million during the previous calendar year,
 207 or were at least 18 percent of the county's total taxable sales
 208 under chapter 212 where the sales subject to the tax levied



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209 pursuant to this section were a minimum of \$200 million, except
210 that no county authorized to levy a convention development tax
211 pursuant to s. 212.0305 shall be considered a high tourism
212 impact county. Once a county qualifies as a high tourism impact
213 county, it shall retain this designation for the period the tax
214 is levied pursuant to this paragraph.

215 3. ~~The provisions of~~ Paragraphs (4) (a)-(d) do ~~shall~~ not
216 apply to the adoption of the additional tax authorized in this
217 paragraph. The effective date of the levy and imposition of the
218 tax authorized under this paragraph shall be the first day of
219 the second month following approval of the ordinance by the
220 governing board or the first day of any subsequent month as may
221 be specified in the ordinance. A certified copy of such
222 ordinance shall be furnished by the county to the Department of
223 Revenue within 10 days after approval of such ordinance.

224 (5) AUTHORIZED USES OF REVENUE.—

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

230 1. No less than 35 percent of the revenues must be used
231 for promotion as specified under this section. For purposes of
232 this subparagraph, the term "promotion" does not include any
233 expenditure made pursuant to subsection (9).

234 2. In a coastal county, up to 10 percent of the revenues



235 may be used to provide emergency medical services, as defined in
236 s. 401.107(3), or law enforcement services that are needed for
237 enhanced emergency medical or public safety services related to
238 increased tourism and visitors to an area. If taxes collected
239 pursuant to this section are used to fund emergency medical
240 services or public safety services for tourism or special
241 events, the governing board of a county or municipality is
242 prohibited from using such taxes to supplant the normal
243 operating expenses of an emergency services department, a fire
244 department, a sheriff's office, or a police department.

245 3. The remaining revenues shall be used for the following
246 purposes only:

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

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

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

257 b.2. To promote zoological parks that are publicly owned
258 and operated or owned and operated by not-for-profit
259 organizations and open to the public;

260 c.3. To promote and advertise tourism in this state and



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261 nationally and internationally; however, if tax revenues are
262 expended for an activity, service, venue, or event, the
263 activity, service, venue, or event must have as one of its main
264 purposes the attraction of tourists as evidenced by the
265 promotion of the activity, service, venue, or event to tourists;
266 d.4. To fund convention bureaus, tourist bureaus, tourist
267 information centers, and news bureaus as county agencies or by
268 contract with the chambers of commerce or similar associations
269 in the county, which may include any indirect administrative
270 costs for services performed by the county on behalf of the
271 promotion agency; or
272 e.5. To finance beach park facilities or beach
273 improvement, maintenance, renourishment, restoration, and
274 erosion control, including shoreline protection, enhancement,
275 cleanup, or restoration of inland lakes and rivers to which
276 there is public access as those uses relate to the physical
277 preservation of the beach, shoreline, or inland lake or river.
278 However, any funds identified by a county as the local matching
279 source for beach renourishment, restoration, or erosion control
280 projects included in the long-range budget plan of the state's
281 Beach Management Plan, pursuant to s. 161.091, or funds
282 contractually obligated by a county in the financial plan for a
283 federally authorized shore protection project may not be used or
284 loaned for any other purpose. In counties with a population of
285 fewer than 100,000 ~~population~~, up to 10 percent of the revenues
286 from the tourist development tax may be used for beach park



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287 facilities.

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289 Sub-subparagraphs a. and b. ~~Subparagraphs 1. and 2.~~ may be
290 implemented through service contracts and leases with lessees
291 that have sufficient expertise or financial capability to
292 operate such facilities.

293 (b) Tax revenues received pursuant to this section by a
294 county with a population of less than 750,000 ~~population~~
295 imposing a tourist development tax may only be used by that
296 county for the following purposes in addition to those purposes
297 allowed pursuant to paragraph (a): to acquire, construct,
298 extend, enlarge, remodel, repair, improve, maintain, operate, or
299 promote one or more zoological parks, fishing piers, or nature
300 centers which are publicly owned and operated or owned and
301 operated by not-for-profit organizations and open to the public.
302 All population figures relating to this subsection shall be
303 based on the most recent population estimates prepared pursuant
304 to ~~the provisions of~~ s. 186.901. These population estimates
305 shall be those in effect on July 1 of each year.

306 (c)1. The revenues to be derived from the tourist
307 development tax may be pledged to secure and liquidate revenue
308 bonds issued by the county for the purposes set forth in sub-
309 subparagraphs (a)3.a., b., and e. ~~subparagraphs (a)1., 2., and~~
310 ~~5.~~ or for the purpose of refunding bonds previously issued for
311 such purposes, or both; however, no more than 50 percent of the
312 revenues from the tourist development tax may be pledged to



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313 secure and liquidate revenue bonds or revenue refunding bonds
314 issued for the purposes set forth in sub-subparagraph (a)3.e.
315 ~~subparagraph (a)5.~~ Such revenue bonds and revenue refunding
316 bonds may be authorized and issued in such principal amounts,
317 with such interest rates and maturity dates, and subject to such
318 other terms, conditions, and covenants as the governing board of
319 the county shall provide. The Legislature intends that this
320 paragraph be full and complete authority for accomplishing such
321 purposes, but such authority is supplemental and additional to,
322 and not in derogation of, any powers now existing or later
323 conferred under law.

324 2. Revenues from tourist development taxes that are
325 pledged to secure and liquidate revenue bonds or other forms of
326 indebtedness issued pursuant to subparagraph 1. that are
327 outstanding as of March 11, 2016, shall be made available first
328 to make payments when due on the outstanding bonds or other
329 forms of indebtedness before any other uses of the tax revenues.

330 (d) In order to recommend a proposed use of tourist
331 development tax revenues authorized in subparagraph (a)3. or
332 paragraph (b) to the governing board of a county, the tourist
333 development council or a member of the public must submit a
334 written proposal to the governing board of the county. The
335 governing board of each county may determine the requirements
336 for a written proposal, but, at a minimum, each proposal must
337 include a description of the proposed use and an estimate of the
338 cost.



339 (e) Before expending any revenues from a tourist
340 development tax on a use authorized in subparagraph (a)3. or
341 paragraph (b) in excess of \$100,000, the governing board of a
342 county or a person authorized by the governing board must
343 perform or provide for the performance of a return-on-investment
344 analysis or cost-benefit analysis for the proposed use. The
345 return-on-investment analysis or cost-benefit analysis must be
346 performed by an individual who has prior experience with input-
347 output modeling or the application of economic multipliers, such
348 as the Regional Input-Output Modeling System created by the
349 Bureau of Economic Analysis of the United States Department of
350 Commerce. The return-on-investment analysis or cost-benefit
351 analysis shall be paid for by revenues received pursuant to
352 paragraphs (3) (c) and (d).

353 (f)-(d) Any use of the local option tourist development tax
354 revenues collected pursuant to this section for a purpose not
355 expressly authorized by paragraph (3) (l) or paragraph (3) (n) or
356 paragraph (a), paragraph (b), or paragraph (c) of this
357 subsection is expressly prohibited.

358 (g) As an additional means of enforcing the prohibition in
359 paragraph (f), a county's decision to use revenues in violation
360 of paragraph (f) is subject to administrative review pursuant to
361 ss. 120.569 and 120.57. A party may file a petition with the
362 Division of Administrative Hearings within 60 days after such
363 decision, except that a county's decision to use such revenues
364 for a facility for which tax revenues under this section have



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365 already been pledged to secure and liquidate revenue bonds
366 pursuant to paragraph (c) is not subject to administrative
367 review. Any remitter of the tax provided for in this section, or
368 any organization representing multiple remitters of the tax,
369 shall be considered to be a party whose substantial interests
370 are affected by such use and may challenge a particular use or
371 uses alleged to be in violation of paragraph (f). During the
372 pendency of the administrative proceeding and any resulting
373 appeal, tax revenues collected under this section may not be
374 used to fund the challenged use or uses. The county's
375 interpretation of this section shall be afforded no deference in
376 the proceedings. The decision of the administrative law judge
377 constitutes a final order in such action, subject to judicial
378 review as provided in s. 120.68. A prevailing remitter or
379 remitter organization shall be awarded the reasonable costs of
380 the action plus reasonable attorney fees, including on appeal.

381 Section 2. Section 159.621, Florida Statutes, is amended
382 to read:

383 159.621 Housing bonds exempted from taxation.—

384 (1) The bonds of a housing finance authority issued under
385 this act, together with all notes, mortgages, security
386 agreements, letters of credit, or other instruments ~~that~~ ~~which~~
387 arise out of or are given to secure the repayment of bonds
388 issued in connection with the financing of any housing
389 development under this part, or a note or mortgage given with
390 respect to a loan made by or on behalf of a housing finance



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391 authority pursuant to s. 159.608(8), as well as the interest
392 thereon and income therefrom, are ~~shall be~~ exempt from all
393 taxes. The exemption granted by this subsection does not apply
394 ~~section shall not be applicable~~ to any tax imposed by chapter
395 220 on interest, income, or profits on debt obligations owned by
396 corporations or to any deed granted in connection with a
397 property financed pursuant to this part.

398 (2) For a note or mortgage given with respect to a loan
399 made by or on behalf of a housing finance authority pursuant to
400 s. 159.608(8), to be exempt from all taxes pursuant to
401 subsection (1), documentation from the housing finance authority
402 affirming that the loan was made by or on behalf of the housing
403 finance authority must be included with the mortgage at the time
404 the mortgage is recorded.

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

407 163.387 Redevelopment trust fund.—

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

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

415 a. More than 50 percent of the persons younger than 18
416 years of age living in the community redevelopment area served



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417 by the agency are in families with incomes below the federal
418 poverty level;

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

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

423 2. For purposes of this paragraph, the term "youth center"
424 means a facility owned and operated by a government entity or a
425 corporation not for profit registered pursuant to chapter 617,
426 the primary purpose of which is to provide educational programs,
427 after-school activities, counseling, and other services to
428 children aged 5 to 18 years and which has operated for at least
429 2 years before its request for support from the community
430 redevelopment agency. The term includes indoor recreational
431 facilities, as defined in s. 402.302, which are owned and
432 operated by a government entity or corporation not for profit
433 registered pursuant to chapter 617. The term does not include
434 public or private schools, child care facilities as defined in
435 s. 402.302, or private prekindergarten providers as defined in
436 s. 1002.51.

437 Section 4. Section 195.022, Florida Statutes, is amended
438 to read:

439 195.022 Forms to be prescribed by Department of Revenue.—
440 The Department of Revenue shall prescribe all forms to be used
441 by property appraisers, tax collectors, clerks of the circuit
442 court, and value adjustment boards in administering and



443 collecting ad valorem taxes. The department shall prescribe a
444 form for each purpose. The county officer shall reproduce forms
445 for distribution at the expense of his or her office. A county
446 officer may use a form other than the form prescribed by the
447 department upon obtaining written permission from the executive
448 director of the department; however, a county officer may not
449 use a form if the substantive content of the form varies from
450 the form prescribed by the department for the same or a similar
451 purpose. If the executive director finds good cause to grant
452 such permission he or she may do so. The county officer may
453 continue to use the approved form until the law that specifies
454 the form is amended or repealed or until the officer receives
455 written disapproval from the executive director. Otherwise, all
456 such officers and their employees shall use the forms, and
457 follow the instructions applicable to the forms, which are
458 prescribed by the department. Upon request of any property
459 appraiser or, in any event, at least once every 3 years, the
460 department shall prescribe and furnish such aerial photographs
461 and nonproperty ownership maps to the property appraisers as
462 necessary to ensure that all real property within the state is
463 properly listed on the roll. All photographs and maps furnished
464 to a county that meets the population thresholds of a rural
465 community as set forth in s. 288.0656(2)(e) ~~counties with a~~
466 ~~population of 25,000 or fewer~~ shall be paid for by the
467 department as provided by law. For a county that does not meet
468 those population thresholds ~~counties with a population greater~~



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469 ~~than 25,000~~, the department shall furnish such items at the
470 property appraiser's expense. The department may incur
471 reasonable expenses for procuring aerial photographs and
472 nonproperty ownership maps and may charge a fee to the
473 respective property appraiser equal to the cost incurred. The
474 department shall deposit such fees into the Certification
475 Program Trust Fund created pursuant to s. 195.002. There shall
476 be a separate account in the trust fund for the aid and
477 assistance activity of providing aerial photographs and
478 nonproperty ownership maps to property appraisers. The
479 department shall use money in the fund to pay such expenses. All
480 forms and maps and instructions relating to their use must be
481 substantially uniform throughout the state. An officer may
482 employ supplemental forms and maps, at the expense of his or her
483 office, which he or she deems expedient for the purpose of
484 administering and collecting ad valorem taxes. The forms
485 required in ss. 193.461(3)(a) and 196.011(1) for renewal
486 purposes must require sufficient information for the property
487 appraiser to evaluate the changes in use since the prior year.
488 If the property appraiser determines, in the case of a taxpayer,
489 that he or she has insufficient current information upon which
490 to approve the exemption, or if the information on the renewal
491 form is inadequate for him or her to evaluate the taxable status
492 of the property, he or she may require the resubmission of an
493 original application.

494 Section 5. Effective January 1, 2017, paragraph (a) of



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495 subsection (1) of section 196.011, Florida Statutes, is amended
496 to read:

497 196.011 Annual application required for exemption.—

498 (1) (a) Except as provided in s. 196.081(1)(b), every
499 person or organization who, on January 1, has the legal title to
500 real or personal property, except inventory, which is entitled
501 by law to exemption from taxation as a result of its ownership
502 and use shall, on or before March 1 of each year, file an
503 application for exemption with the county property appraiser,
504 listing and describing the property for which exemption is
505 claimed and certifying its ownership and use. The Department of
506 Revenue shall prescribe the forms upon which the application is
507 made. Failure to make application, when required, on or before
508 March 1 of any year shall constitute a waiver of the exemption
509 privilege for that year, except as provided in subsection (7) or
510 subsection (8).

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

514 196.012 Definitions.—For the purpose of this chapter, the
515 following terms are defined as follows, except where the context
516 clearly indicates otherwise:

517 (14) "New business" means:

518 (b) Any business or organization located in an area that
519 was designated as an enterprise zone pursuant to chapter 290 as
520 of December 30, 2015, or brownfield area that first begins



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521 operation on a site clearly separate from any other commercial
522 or industrial operation owned by the same business or
523 organization.

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

525 (b) Any business or organization located in an area that
526 was designated as an enterprise zone pursuant to chapter 290 as
527 of December 30, 2015, or brownfield area that increases
528 operations on a site located within the same zone or area
529 colocated with a commercial or industrial operation owned by the
530 same business or organization under common control with the same
531 business or organization.

532 Section 7. Effective January 1, 2017, subsections (1) and
533 (4) of section 196.081, Florida Statutes, are amended,
534 subsections (5) and (6) are renumbered as subsections (6) and
535 (7), respectively, and a new subsection (5) is added to that
536 section, to read:

537 196.081 Exemption for certain permanently and totally
538 disabled veterans and for surviving spouses of veterans;
539 exemption for surviving spouses of first responders who die in
540 the line of duty.—

541 (1)(a) Any real estate that is owned and used as a
542 homestead by a veteran who was honorably discharged with a
543 service-connected total and permanent disability and for whom a
544 letter from the United States Government or United States
545 Department of Veterans Affairs or its predecessor has been
546 issued certifying that the veteran is totally and permanently



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547 disabled is exempt from taxation, if the veteran is a permanent
548 resident of this state on January 1 of the tax year for which
549 exemption is being claimed or was a permanent resident of this
550 state on January 1 of the year the veteran died.

551 (b) Notwithstanding s. 196.011(1) and the timing of the
552 residency requirements of s. 196.031(1) (a), a veteran may seek
553 that an exemption under paragraph (a) be applied to a tax year
554 for property that the veteran acquired and used as a homestead
555 after January 1 of that tax year if the veteran received the
556 exemption on another property in the immediately preceding tax
557 year. To receive an exemption under this paragraph, the veteran
558 must file an application with the property appraiser within 30
559 days after acquiring the new property but no later than the 25th
560 day after the mailing by the property appraiser of the notices
561 required under s. 194.011(1). The application must list and
562 describe both the previous homestead and the new property, and
563 the veteran must certify under oath that he or she:

- 564 1. Is otherwise qualified to receive an exemption under
565 this section;
566 2. Holds legal title to the new property; and
567 3. Uses or intends to use the new property as his or her
568 homestead.

569
570 If the exemption is granted on the new homestead, the previous
571 homestead may not receive the exemption in that tax year unless
572 the subsequent owner of the previous homestead is qualified to



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573 receive the exemption pursuant to paragraph (a).

574 (4) Any real estate that is owned and used as a homestead
575 by the surviving spouse of a veteran who died from service-
576 connected causes while on active duty as a member of the United
577 States Armed Forces and for whom a letter from the United States
578 Government or United States Department of Veterans Affairs or
579 its predecessor has been issued certifying that the veteran who
580 died from service-connected causes while on active duty is
581 exempt from taxation ~~if the veteran was a permanent resident of~~
582 ~~this state on January 1 of the year in which the veteran died.~~

583 (5) (a) The unmarried surviving spouse of a veteran who
584 was honorably discharged with a service-connected total and
585 permanent disability is entitled to the same exemption that
586 would otherwise be granted to a surviving spouse as described in
587 subsections (1)-(3) if, at the time of the veteran's death, the
588 veteran or the veteran's surviving spouse owned property in
589 another state of the United States and used it in a manner that
590 would have qualified for homestead exemption under s. 196.031
591 had the property been located in this state on January 1 of the
592 year the veteran died. To qualify for an exemption under this
593 subsection, the unmarried surviving spouse, after the death of
594 the veteran, must hold the legal or beneficial title to
595 homestead property in this state and permanently reside thereon
596 as specified in s. 196.031 as of January 1 of the tax year for
597 which the exemption is being claimed.

598 (b) The unmarried surviving spouse must provide the



599 documentation described in subsection (2) to the property
 600 appraiser in the county in which the property is located.

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

602 1. Is available until the surviving spouse remarries.

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

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

609 196.1978 Affordable housing property exemption.—

610 (1) Property used to provide affordable housing to
 611 eligible persons as defined by s. 159.603 and natural persons or
 612 families meeting the extremely-low-income, very-low-income, low-
 613 income, or moderate-income limits specified in s. 420.0004,
 614 which is owned entirely by a nonprofit entity that is a
 615 corporation not for profit, qualified as charitable under s.
 616 501(c) (3) of the Internal Revenue Code and in compliance with
 617 Rev. Proc. 96-32, 1996-1 C.B. 717, is considered property owned
 618 by an exempt entity and used for a charitable purpose, and those
 619 portions of the affordable housing property that provide housing
 620 to natural persons or families classified as extremely low
 621 income, very low income, low income, or moderate income under s.
 622 420.0004 are exempt from ad valorem taxation to the extent
 623 authorized under s. 196.196. All property identified in this
 624 subsection ~~section~~ must comply with the criteria provided under



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625 s. 196.195 for determining exempt status and applied by property
626 appraisers on an annual basis. The Legislature intends that any
627 property owned by a limited liability company which is
628 disregarded as an entity for federal income tax purposes
629 pursuant to Treasury Regulation 301.7701-3(b)(1)(ii) be treated
630 as owned by its sole member.

631 (2)(a) Notwithstanding ss. 196.195 and 196.196, property
632 in a multifamily project that meets the requirements of
633 subparagraphs 1. and 2. is considered property used for a
634 charitable purpose and shall receive a 50-percent discount from
635 the amount of ad valorem tax otherwise owed beginning in the
636 16th year of the term of the recorded agreement on those
637 portions of the affordable housing property that provide housing
638 to natural persons or families meeting the extremely-low-
639 income, very-low-income, or low-income limits specified in s.
640 420.0004. The multifamily project must:

641 1. Contain more than 70 units that are used to provide
642 affordable housing to natural persons or families meeting the
643 extremely-low-income, very-low-income, or low-income limits
644 specified in s. 420.0004; and

645 2. Be subject to an agreement with the Florida Housing
646 Finance Corporation recorded in the official records of the
647 county in which the property is located to provide affordable
648 housing to extremely-low-income, very-low-income, or low-income
649 persons.

650



651 This discount terminates if the property no longer serves
652 extremely-low-income, very-low-income, or low-income persons
653 pursuant to the recorded agreement.

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

657 (c) The property appraiser shall apply the discount by
658 reducing the taxable value before certifying the tax roll to the
659 tax collector.

660 1. The property appraiser shall first ascertain all other
661 applicable exemptions, including exemptions provided pursuant to
662 local option, and deduct all other exemptions from the assessed
663 value.

664 2. Fifty percent of the remaining value shall be
665 subtracted to yield the discounted taxable value.

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

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

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

673 196.1995 Economic development ad valorem tax exemption.—

674 (5) Upon a majority vote in favor of such authority, the
675 board of county commissioners or the governing authority of the
676 municipality, at its discretion, by ordinance may exempt from ad



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677 | valorem taxation up to 100 percent of the assessed value of all
678 | improvements to real property made by or for the use of a new
679 | business and of all tangible personal property of such new
680 | business, or up to 100 percent of the assessed value of all
681 | added improvements to real property made to facilitate the
682 | expansion of an existing business and of the net increase in all
683 | tangible personal property acquired to facilitate such expansion
684 | of an existing business. To qualify for this exemption, the
685 | improvements to real property must be made or the tangible
686 | personal property must be added or increased after approval by
687 | motion or resolution of the local governing body, subject to
688 | ordinance adoption or on or after the day the ordinance is
689 | adopted. However, if the authority to grant exemptions is
690 | approved in a referendum in which the ballot question contained
691 | in subsection (3) appears on the ballot, the authority of the
692 | board of county commissioners or the governing authority of the
693 | municipality to grant exemptions is limited solely to new
694 | businesses and expansions of existing businesses that are
695 | located in an area which was designated as an enterprise zone
696 | pursuant to chapter 290 as of December 30, 2015, or in a
697 | brownfield area. New businesses and expansions of existing
698 | businesses located in an area that was designated as an
699 | enterprise zone pursuant to chapter 290 as of December 30, 2015,
700 | but is not in a brownfield area, may qualify for the ad valorem
701 | tax exemption only if approved by motion or resolution of the
702 | local governing body, subject to ordinance adoption, or by



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703 ordinance enacted before December 31, 2015. Property acquired to
704 replace existing property shall not be considered to facilitate
705 a business expansion. The exemption applies only to taxes levied
706 by the respective unit of government granting the exemption. The
707 exemption does not apply, however, to taxes levied for the
708 payment of bonds or to taxes authorized by a vote of the
709 electors pursuant to s. 9(b) or s. 12, Art. VII of the State
710 Constitution. Any such exemption shall remain in effect for up
711 to 10 years with respect to any particular facility, regardless
712 of any change in the authority of the county or municipality to
713 grant such exemptions or the expiration of the Enterprise Zone
714 Act pursuant to chapter 290. The exemption shall not be
715 prolonged or extended by granting exemptions from additional
716 taxes or by virtue of any reorganization or sale of the business
717 receiving the exemption.

718 Section 10. Section 201.15, Florida Statutes, is amended
719 to read:

720 201.15 Distribution of taxes collected.—All taxes
721 collected under this chapter are hereby pledged and shall be
722 first made available to make payments when due on bonds issued
723 pursuant to s. 215.618 or s. 215.619, or any other bonds
724 authorized to be issued on a parity basis with such bonds. Such
725 pledge and availability for the payment of these bonds shall
726 have priority over any requirement for the payment of service
727 charges or costs of collection and enforcement under this
728 section. All taxes collected under this chapter, except taxes



729 distributed to the Land Acquisition Trust Fund pursuant to
730 subsections (1) and (2), are subject to the service charge
731 imposed in s. 215.20(1). Before distribution pursuant to this
732 section, the Department of Revenue shall deduct amounts
733 necessary to pay the costs of the collection and enforcement of
734 the tax levied by this chapter. The costs and service charge may
735 not be levied against any portion of taxes pledged to debt
736 service on bonds to the extent that the costs and service charge
737 are required to pay any amounts relating to the bonds. All of
738 the costs of the collection and enforcement of the tax levied by
739 this chapter and the service charge shall be available and
740 transferred to the extent necessary to pay debt service and any
741 other amounts payable with respect to bonds authorized before
742 January 1, 2017 ~~2015~~, secured by revenues distributed pursuant
743 to this section. All taxes remaining after deduction of costs
744 shall be distributed as follows:

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

750 (2) If the amounts deposited pursuant to subsection (1)
751 are less than 33 percent of all taxes collected after first
752 deducting the costs of collection, an amount equal to 33 percent
753 of all taxes collected after first deducting the costs of
754 collection, minus the amounts deposited pursuant to subsection



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755 (1), shall be deposited into the Land Acquisition Trust Fund.

756 (3) Amounts on deposit in the Land Acquisition Trust Fund
757 shall be used in the following order:

758 (a) Payment of debt service or funding of debt service
759 reserve funds, rebate obligations, or other amounts payable with
760 respect to Florida Forever bonds issued pursuant to s. 215.618.
761 The amount used for such purposes may not exceed \$300 million in
762 each fiscal year. It is the intent of the Legislature that all
763 bonds issued to fund the Florida Forever Act be retired by
764 December 31, 2040. Except for bonds issued to refund previously
765 issued bonds, no series of bonds may be issued pursuant to this
766 paragraph unless such bonds are approved and the debt service
767 for the remainder of the fiscal year in which the bonds are
768 issued is specifically appropriated in the General
769 Appropriations Act.

770 (b) Payment of debt service or funding of debt service
771 reserve funds, rebate obligations, or other amounts due with
772 respect to Everglades restoration bonds issued pursuant to s.
773 215.619. Taxes distributed under paragraph (a) and this
774 paragraph must be collectively distributed on a pro rata basis
775 when the available moneys under this subsection are not
776 sufficient to cover the amounts required under paragraph (a) and
777 this paragraph.

778
779 Bonds issued pursuant to s. 215.618 or s. 215.619 are equally
780 and ratably secured by moneys distributable to the Land



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781 Acquisition Trust Fund.

782 (4) After the required distributions to the Land
783 Acquisition Trust Fund pursuant to subsections (1) and (2) and
784 deduction of the service charge imposed pursuant to s.
785 215.20(1), the remainder shall be distributed as follows:

786 (a) The lesser of 24.18442 percent of the remainder or
787 \$541.75 million in each fiscal year shall be paid into the State
788 Treasury to the credit of the State Transportation Trust Fund.
789 Of such funds, \$75 million for each fiscal year shall be
790 transferred to the State Economic Enhancement and Development
791 Trust Fund within the Department of Economic Opportunity.
792 Notwithstanding any other law, the remaining amount credited to
793 the State Transportation Trust Fund shall be used for:

794 1. Capital funding for the New Starts Transit Program,
795 authorized by Title 49, U.S.C. s. 5309 and specified in s.
796 341.051, in the amount of 10 percent of the funds;

797 2. The Small County Outreach Program specified in s.
798 339.2818, in the amount of 10 percent of the funds;

799 3. The Strategic Intermodal System specified in ss.
800 339.61, 339.62, 339.63, and 339.64, in the amount of 75 percent
801 of the funds after deduction of the payments required pursuant
802 to subparagraphs 1. and 2.; and

803 4. The Transportation Regional Incentive Program specified
804 in s. 339.2819, in the amount of 25 percent of the funds after
805 deduction of the payments required pursuant to subparagraphs 1.
806 and 2. The first \$60 million of the funds allocated pursuant to



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807 | this subparagraph shall be allocated annually to the Florida
808 | Rail Enterprise for the purposes established in s. 341.303(5).

809 | (b) The lesser of 0.1456 percent of the remainder or \$3.25
810 | million in each fiscal year shall be paid into the State
811 | Treasury to the credit of the Grants and Donations Trust Fund in
812 | the Department of Economic Opportunity to fund technical
813 | assistance to local governments.

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

817 | (c) Eleven and twenty-four hundredths percent of the
818 | remainder in each fiscal year shall be paid into the State
819 | Treasury to the credit of the State Housing Trust Fund. Of such
820 | funds, the first \$35 million shall be transferred annually,
821 | subject to any distribution required under subsection (5), to
822 | the State Economic Enhancement and Development Trust Fund within
823 | the Department of Economic Opportunity. The remainder shall be
824 | used as follows:

825 | 1. Half of that amount shall be used for the purposes for
826 | which the State Housing Trust Fund was created and exists by
827 | law.

828 | 2. Half of that amount shall be paid into the State
829 | Treasury to the credit of the Local Government Housing Trust
830 | Fund and used for the purposes for which the Local Government
831 | Housing Trust Fund was created and exists by law.

832 | (d) Twelve and ninety-three hundredths percent of the



833 remainder in each fiscal year shall be paid into the State
834 Treasury to the credit of the State Housing Trust Fund. Of such
835 funds, the first \$40 million shall be transferred annually,
836 subject to any distribution required under subsection (5), to
837 the State Economic Enhancement and Development Trust Fund within
838 the Department of Economic Opportunity. The remainder shall be
839 used as follows:

840 1. Twelve and one-half percent of that amount shall be
841 deposited into the State Housing Trust Fund and expended by the
842 Department of Economic Opportunity and the Florida Housing
843 Finance Corporation for the purposes for which the State Housing
844 Trust Fund was created and exists by law.

845 2. Eighty-seven and one-half percent of that amount shall
846 be distributed to the Local Government Housing Trust Fund and
847 used for the purposes for which the Local Government Housing
848 Trust Fund was created and exists by law. Funds from this
849 category may also be used to provide for state and local
850 services to assist the homeless.

851 (e) The lesser of 0.017 percent of the remainder or
852 \$300,000 in each fiscal year shall be paid into the State
853 Treasury to the credit of the General Inspection Trust Fund to
854 be used to fund oyster management and restoration programs as
855 provided in s. 379.362(3).

856 (5) Distributions to the State Housing Trust Fund pursuant
857 to paragraphs (4)(c) and (d) must be sufficient to cover amounts
858 required to be transferred to the Florida Affordable Housing



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859 Guarantee Program's annual debt service reserve and guarantee
860 fund pursuant to s. 420.5092(6)(a) and (b) up to the amount
861 required to be transferred to such reserve and fund based on the
862 percentage distribution of documentary stamp tax revenues to the
863 State Housing Trust Fund which is in effect in the 2004-2005
864 fiscal year.

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

868 Section 11. Paragraph (b) of subsection (1) of section
869 206.9825, Florida Statutes, is amended to read:

870 206.9825 Aviation fuel tax.—

871 (1)

872 (b) Any licensed wholesaler or terminal supplier that
873 delivers aviation fuel to an air carrier offering
874 transcontinental jet service and that, after January 1, 1996,
875 but before July 1, 2016, increases the air carrier's Florida
876 workforce by more than 1,000 ~~1000~~ percent and by 250 or more
877 full-time equivalent employee positions, may receive a credit or
878 refund as the ultimate vendor of the aviation fuel for the 6.9
879 cents excise tax previously paid, provided that the air carrier
880 has no facility for fueling highway vehicles from the tank in
881 which the aviation fuel is stored. In calculating the new or
882 additional Florida full-time equivalent employee positions, any
883 full-time equivalent employee positions of parent or subsidiary
884 corporations which existed before January 1, 1996, shall not be



885 counted toward reaching the Florida employment increase
 886 thresholds. The refund allowed under this paragraph is in
 887 furtherance of the goals and policies of the State Comprehensive
 888 Plan set forth in s. 187.201(16) (a), (b)1., 2., (17) (a), (b)1.,
 889 4., (19) (a), (b)5., (21) (a), (b)1., 2., 4., 7., 9., and 12.

890 Section 12. Effective July 1, 2019, section 206.9825,
 891 Florida Statutes, as amended by this act, is amended to read:
 892 206.9825 Aviation fuel tax.—

893 (1) (a) Except as otherwise provided in this part, an
 894 excise tax of 4.27 ~~6.9~~ cents per gallon of aviation fuel is
 895 imposed upon every gallon of aviation fuel sold in this state,
 896 or brought into this state for use, upon which such tax has not
 897 been paid or the payment thereof has not been lawfully assumed
 898 by some person handling the same in this state. Fuel taxed
 899 pursuant to this part is ~~shall~~ not ~~be~~ subject to the taxes
 900 imposed by ss. 206.41(1) (d), (e), and (f) and 206.87(1) (b), (c),
 901 and (d).

902 ~~(b) Any licensed wholesaler or terminal supplier that~~
 903 ~~delivers aviation fuel to an air carrier offering~~
 904 ~~transcontinental jet service and that, after January 1, 1996,~~
 905 ~~but before July 1, 2016, increases the air carrier's Florida~~
 906 ~~workforce by more than 1,000 percent and by 250 or more full-~~
 907 ~~time equivalent employee positions, may receive a credit or~~
 908 ~~refund as the ultimate vendor of the aviation fuel for the 6.9~~
 909 ~~cents excise tax previously paid, provided that the air carrier~~
 910 ~~has no facility for fueling highway vehicles from the tank in~~



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911 ~~which the aviation fuel is stored. In calculating the new or~~
912 ~~additional Florida full-time equivalent employee positions, any~~
913 ~~full-time equivalent employee positions of parent or subsidiary~~
914 ~~corporations which existed before January 1, 1996, shall not be~~
915 ~~counted toward reaching the Florida employment increase~~
916 ~~thresholds. The refund allowed under this paragraph is in~~
917 ~~furtherance of the goals and policies of the State Comprehensive~~
918 ~~Plan set forth in s. 187.201(16) (a), (b)1., 2., (17) (a), (b)1.,~~
919 ~~4., (19) (a), (b)5., (21) (a), (b)1., 2., 4., 7., 9., and 12.~~

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

926 ~~(d) The exemption taken by credit or refund pursuant to~~
927 ~~paragraph (b) shall apply only under the terms and conditions~~
928 ~~set forth therein. If any part of that paragraph is judicially~~
929 ~~declared to be unconstitutional or invalid, the validity of any~~
930 ~~provisions taxing aviation fuel shall not be affected and all~~
931 ~~fuel exempted pursuant to paragraph (b) shall be subject to tax~~
932 ~~as if the exemption was never enacted. Every person benefiting~~
933 ~~from such exemption shall be liable for and make payment of all~~
934 ~~taxes for which a credit or refund was granted.~~

935 (b)(e)1. Sales of aviation fuel to, and exclusively used
936 for flight training through a school of aeronautics or college



937 of aviation by, a college based in this state which is a tax-
938 exempt organization under s. 501(c)(3) of the Internal Revenue
939 Code or a university based in this state are exempt from the tax
940 imposed by this part if the college or university:

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

943 b. Offers a graduate program in aeronautical or aerospace
944 engineering or offers flight training through a school of
945 aeronautics or college of aviation.

946 2. A licensed wholesaler or terminal supplier that sells
947 aviation fuel to a college or university qualified under this
948 paragraph and that does not collect the aviation fuel tax from
949 the college or university on such sale may receive an ultimate
950 vendor credit for the 4.27-cent ~~6.9-cent~~ excise tax previously
951 paid on the aviation fuel delivered to such college or
952 university.

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

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

961 (b) The exemptions provided by s. 206.874 shall apply to
962 kerosene if the dyeing and marking requirements of s. 206.8741



963 are met.

964 (c) Kerosene prepackaged in containers of 5 gallons or
965 less and labeled "Not for Use in a Motor Vehicle" is exempt from
966 the taxes imposed by this part when sold for home heating and
967 cooking. Packagers may qualify for a refund of taxes previously
968 paid, as prescribed by the department.

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

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

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

984 (5) Any licensed wholesaler or terminal supplier that
985 delivers undyed kerosene to a retail dealer not licensed as a
986 wholesaler or terminal supplier for sale as a home heating or
987 cooking fuel may receive a credit or refund as the ultimate
988 vendor of the kerosene for the 4.27-cent ~~6.9-cents~~ excise tax



989 | previously paid, provided the retail dealer has no facility for
990 | fueling highway vehicles from the tank in which the kerosene is
991 | stored.

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

994 | Section 13. Section 210.13, Florida Statutes, is amended
995 | to read:

996 | 210.13 Determination of tax on failure to file a return.—
997 | If a dealer or other person required to remit the tax under this
998 | part fails to file any return required under this part, ~~or,~~
999 | having filed an incorrect or insufficient return, fails to file
1000 | a correct or sufficient return, as the case may require, within
1001 | 10 days after the giving of notice to the dealer or other person
1002 | by the Division of Alcoholic Beverages and Tobacco that such
1003 | return or corrected or sufficient return is required, the
1004 | division shall determine the amount of tax due by such dealer or
1005 | other person any time within 3 years after the making of the
1006 | earliest sale included in such determination and give written
1007 | notice of such determination to such dealer or other person.
1008 | Such a determination shall finally and irrevocably fix the tax
1009 | unless the dealer or other person against whom it is assessed
1010 | ~~shall~~, within 30 days after the giving of notice of such
1011 | determination, applies ~~apply~~ to the division for a hearing.
1012 | Judicial review shall not be granted unless the amount of tax
1013 | stated in the decision, with penalties thereon, if any, is ~~shall~~
1014 | ~~have been~~ first deposited with the division, and an undertaking



1015 or bond filed in the court in which such cause may be pending in
 1016 such amount and with such sureties as the court shall approve,
 1017 conditioned that if such proceeding be dismissed or the decision
 1018 of the division confirmed, the applicant for review will pay all
 1019 costs and charges which may accrue against the applicant in the
 1020 prosecution of the proceeding. At the option of the applicant,
 1021 such undertaking or bond may be in an additional sum sufficient
 1022 to cover the tax, penalties, costs, and charges aforesaid, in
 1023 which event the applicant shall not be required to pay such tax
 1024 and penalties precedent to the granting of such review by such
 1025 court.

1026 Section 14. Subsections (1) through (13) of section
 1027 210.25, Florida Statutes, are renumbered as subsections (2)
 1028 through (14), respectively, a new subsection (1) is added to
 1029 that section, and present subsections (11) and (13) of that
 1030 section are amended, to read:

1031 210.25 Definitions.—As used in this part:

1032 (1) "Affiliate" means a manufacturer or other person that
 1033 directly or indirectly, through one or more intermediaries,
 1034 controls or is controlled by a distributor or that is under
 1035 common control with a distributor.

1036 (12)-(11) "Tobacco products" means loose tobacco suitable
 1037 for smoking; snuff; snuff flour; loose tobacco; cavendish; plug
 1038 and twist tobacco; fine cuts and other chewing tobaccos; shorts;
 1039 refuse scraps; clippings, cuttings, and sweepings of tobacco;
 1040 and all other kinds and forms of products, including wraps, made



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1041 in whole or in part from tobacco leaves for use prepared in such
1042 manner as to be suitable for chewing, smoking, or sniffing. The
1043 term; but "tobacco products" does not include cigarettes, as
1044 defined in by s. 210.01(1), or cigars.

1045 (14)-(13) "Wholesale sales price" means the sum of:

1046 (a) The full price paid by the distributor to acquire the
1047 tobacco products, including charges by the seller for the cost
1048 of materials, the cost of labor and service, charges for
1049 transportation and delivery, the federal excise tax, and any
1050 other charge, even if the charge is listed as a separate item on
1051 the invoice paid by the established price for which a
1052 manufacturer sells a tobacco product to a distributor, exclusive
1053 of any diminution by volume or other discounts, including a
1054 discount provided to a distributor by an affiliate; and

1055 (b) The federal excise tax paid by the distributor on the
1056 tobacco products if the tax is not included in the full price
1057 under paragraph (a).

1058 Section 15. Effective January 1, 2017, paragraphs (c) and
1059 (d) of subsection (1) of section 212.031, Florida Statutes, are
1060 amended, and paragraph (e) is added to that subsection, to read:

1061 212.031 Tax on rental or license fee for use of real
1062 property.—

1063 (1)

1064 (c) For the exercise of such privilege, a tax is levied in
1065 an amount equal to 5 ~~6~~ percent, except for the period beginning
1066 January 1, 2018, and ending December 31, 2018, during which



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1067 period the tax shall be levied in an amount equal to 4 percent,
1068 of and on the total rent or license fee charged for such real
1069 property by the person charging or collecting the rental or
1070 license fee. The total rent or license fee charged for such real
1071 property shall include payments for the granting of a privilege
1072 to use or occupy real property for any purpose and shall include
1073 base rent, percentage rents, or similar charges. Such charges
1074 shall be included in the total rent or license fee subject to
1075 tax under this section whether or not they can be attributed to
1076 the ability of the lessor's or licensor's property as used or
1077 operated to attract customers. Payments for intrinsically
1078 valuable personal property such as franchises, trademarks,
1079 service marks, logos, or patents are not subject to tax under
1080 this section. In the case of a contractual arrangement that
1081 provides for both payments taxable as total rent or license fee
1082 and payments not subject to tax, the tax shall be based on a
1083 reasonable allocation of such payments and shall not apply to
1084 that portion which is for the nontaxable payments.

1085 (d) When the rental or license fee of any such real
1086 property is paid by way of property, goods, wares, merchandise,
1087 services, or other thing of value, the tax shall be at the rate
1088 of 5 ~~6~~ percent, except for the period beginning January 1, 2018,
1089 and ending December 31, 2018, during which period the tax shall
1090 be levied in an amount equal to 4 percent, of the value of the
1091 property, goods, wares, merchandise, services, or other thing of
1092 value.



1093 (e) The tax rate in effect at the time that the tenant or
 1094 person occupies, uses, or is entitled to the occupancy or use of
 1095 the real property is the tax rate applicable to a transaction
 1096 taxable pursuant to this section, regardless of when a rent or
 1097 license fee payment is due or paid. The applicable tax rate may
 1098 not be avoided by delaying or accelerating rent or license fee
 1099 payments.

1100 Section 16. Paragraph (c) of subsection (1) of section
 1101 212.04, Florida Statutes, is amended to read:

1102 212.04 Admissions tax; rate, procedure, enforcement.—

1103 (1)

1104 (c)1. The provisions of this chapter that authorize a tax-
 1105 exempt sale for resale do not apply to sales of admissions.
 1106 However, if a purchaser of an admission subsequently resells the
 1107 admission for more than the amount paid, the purchaser shall
 1108 collect tax on the full sales price and may take credit for the
 1109 amount of tax previously paid. If the purchaser of the admission
 1110 subsequently resells it for an amount equal to or less than the
 1111 amount paid, the purchaser may ~~shall~~ not collect any additional
 1112 tax or, ~~nor shall the purchaser~~ be allowed to take credit for
 1113 the amount of tax previously paid.

1114 2. If a purchaser subsequently resells an admission to an
 1115 entity that has a valid sales tax exemption certificate from the
 1116 department, excluding an annual resale certificate, the
 1117 purchaser may seek a refund or credit from the vendor. Upon an
 1118 adequate showing of the ultimate exempt nature of the



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1119 transaction, the vendor shall refund or credit the tax paid by
1120 the purchaser and may then seek a refund or credit of the tax
1121 from the department based on the ultimate exempt nature of the
1122 transaction. The refund or credit is allowable only if the
1123 vendor can show that the tax on the exempt transaction has been
1124 remitted to the department. If the tax has not yet been remitted
1125 to the department, the vendor may retain the exemption
1126 documentation in lieu of remitting tax to the department. This
1127 subparagraph is repealed July 1, 2019.

1128 Section 17. Paragraph (a) of subsection (1) of section
1129 212.05, Florida Statutes, is amended to read:

1130 212.05 Sales, storage, use tax.—It is hereby declared to
1131 be the legislative intent that every person is exercising a
1132 taxable privilege who engages in the business of selling
1133 tangible personal property at retail in this state, including
1134 the business of making mail order sales, or who rents or
1135 furnishes any of the things or services taxable under this
1136 chapter, or who stores for use or consumption in this state any
1137 item or article of tangible personal property as defined herein
1138 and who leases or rents such property within the state.

1139 (1) For the exercise of such privilege, a tax is levied on
1140 each taxable transaction or incident, which tax is due and
1141 payable as follows:

1142 (a)1.a. At the rate of 6 percent of the sales price of
1143 each item or article of tangible personal property when sold at
1144 retail in this state, computed on each taxable sale for the



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1145 | purpose of remitting the amount of tax due the state, and
1146 | including each and every retail sale.

1147 | b. Each occasional or isolated sale of an aircraft, boat,
1148 | mobile home, or motor vehicle of a class or type which is
1149 | required to be registered, licensed, titled, or documented in
1150 | this state or by the United States Government shall be subject
1151 | to tax at the rate provided in this paragraph. The department
1152 | shall by rule adopt any nationally recognized publication for
1153 | valuation of used motor vehicles as the reference price list for
1154 | any used motor vehicle which is required to be licensed pursuant
1155 | to s. 320.08(1), (2), (3)(a), (b), (c), or (e), or (9). If any
1156 | party to an occasional or isolated sale of such a vehicle
1157 | reports to the tax collector a sales price which is less than 80
1158 | percent of the average loan price for the specified model and
1159 | year of such vehicle as listed in the most recent reference
1160 | price list, the tax levied under this paragraph shall be
1161 | computed by the department on such average loan price unless the
1162 | parties to the sale have provided to the tax collector an
1163 | affidavit signed by each party, or other substantial proof,
1164 | stating the actual sales price. Any party to such sale who
1165 | reports a sales price less than the actual sales price is guilty
1166 | of a misdemeanor of the first degree, punishable as provided in
1167 | s. 775.082 or s. 775.083. The department shall collect or
1168 | attempt to collect from such party any delinquent sales taxes.
1169 | In addition, such party shall pay any tax due and any penalty
1170 | and interest assessed plus a penalty equal to twice the amount



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1171 of the additional tax owed. Notwithstanding any other provision
1172 of law, the Department of Revenue may waive or compromise any
1173 penalty imposed pursuant to this subparagraph.

1174 2. This paragraph does not apply to the sale of a boat or
1175 aircraft by or through a registered dealer under this chapter to
1176 a purchaser who, at the time of taking delivery, is a
1177 nonresident of this state, does not make his or her permanent
1178 place of abode in this state, and is not engaged in carrying on
1179 in this state any employment, trade, business, or profession in
1180 which the boat or aircraft will be used in this state, or is a
1181 corporation none of the officers or directors of which is a
1182 resident of, or makes his or her permanent place of abode in,
1183 this state, or is a noncorporate entity that has no individual
1184 vested with authority to participate in the management,
1185 direction, or control of the entity's affairs who is a resident
1186 of, or makes his or her permanent abode in, this state. For
1187 purposes of this exemption, either a registered dealer acting on
1188 his or her own behalf as seller, a registered dealer acting as
1189 broker on behalf of a seller, or a registered dealer acting as
1190 broker on behalf of the purchaser may be deemed to be the
1191 selling dealer. This exemption shall not be allowed unless:

1192 a. The purchaser removes a qualifying boat, as described
1193 in sub-subparagraph f., from the state within 90 days after the
1194 date of purchase or extension, or the purchaser removes a
1195 nonqualifying boat or an aircraft from this state within 10 days
1196 after the date of purchase or, when the boat or aircraft is



1197 repaired or altered, within 20 days after completion of the
 1198 repairs or alterations; or if the aircraft will be registered in
 1199 a foreign jurisdiction and:

1200 (I) Application for the aircraft's registration is
 1201 properly filed with a civil airworthiness authority of a foreign
 1202 jurisdiction within 10 days after the date of purchase;

1203 (II) The purchaser removes the aircraft from the state to
 1204 a foreign jurisdiction within 10 days after the date the
 1205 aircraft is registered by the applicable foreign airworthiness
 1206 authority; and

1207 (III) The aircraft is operated in the state solely to
 1208 remove it from the state to a foreign jurisdiction.

1209
 1210 For purposes of this sub-subparagraph, the term "foreign
 1211 jurisdiction" means any jurisdiction outside of the United
 1212 States or any of its territories;

1213 b. The purchaser, within 30 days from the date of
 1214 departure, provides ~~shall provide~~ the department with written
 1215 proof that the purchaser licensed, registered, titled, or
 1216 documented the boat or aircraft outside the state. If such
 1217 written proof is unavailable, within 30 days the purchaser shall
 1218 provide proof that the purchaser applied for such license,
 1219 title, registration, or documentation. The purchaser shall
 1220 forward to the department proof of title, license, registration,
 1221 or documentation upon receipt;

1222 c. The purchaser, within 10 days of removing the boat or



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1223 aircraft from Florida, furnishes ~~shall furnish~~ the department
1224 with proof of removal in the form of receipts for fuel, dockage,
1225 slippage, tie-down, or hangaring from outside of Florida. The
1226 information so provided must clearly and specifically identify
1227 the boat or aircraft;

1228 d. The selling dealer, within 5 days of the date of sale,
1229 provides ~~shall provide~~ to the department a copy of the sales
1230 invoice, closing statement, bills of sale, and the original
1231 affidavit signed by the purchaser attesting that he or she has
1232 read the provisions of this section;

1233 e. The seller makes a copy of the affidavit a part of his
1234 or her record for as long as required by s. 213.35; and

1235 f. Unless the nonresident purchaser of a boat of 5 net
1236 tons of admeasurement or larger intends to remove the boat from
1237 this state within 10 days after the date of purchase or when the
1238 boat is repaired or altered, within 20 days after completion of
1239 the repairs or alterations, the nonresident purchaser applies
1240 ~~shall apply~~ to the selling dealer for a decal which authorizes
1241 90 days after the date of purchase for removal of the boat. The
1242 nonresident purchaser of a qualifying boat may apply to the
1243 selling dealer within 60 days after the date of purchase for an
1244 extension decal that authorizes the boat to remain in this state
1245 for an additional 90 days, but not more than a total of 180
1246 days, before the nonresident purchaser is required to pay the
1247 tax imposed by this chapter. The department is authorized to
1248 issue decals in advance to dealers. The number of decals issued



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1249 | in advance to a dealer shall be consistent with the volume of
1250 | the dealer's past sales of boats which qualify under this sub-
1251 | subparagraph. The selling dealer or his or her agent shall mark
1252 | and affix the decals to qualifying boats in the manner
1253 | prescribed by the department, before ~~prior to~~ delivery of the
1254 | boat.

1255 | (I) The department is hereby authorized to charge dealers
1256 | a fee sufficient to recover the costs of decals issued, except
1257 | the extension decal shall cost \$425.

1258 | (II) The proceeds from the sale of decals will be
1259 | deposited into the administrative trust fund.

1260 | (III) Decals shall display information to identify the
1261 | boat as a qualifying boat under this sub-subparagraph,
1262 | including, but not limited to, the decal's date of expiration.

1263 | (IV) The department is authorized to require dealers who
1264 | purchase decals to file reports with the department and may
1265 | prescribe all necessary records by rule. All such records are
1266 | subject to inspection by the department.

1267 | (V) Any dealer or his or her agent who issues a decal
1268 | falsely, fails to affix a decal, mismarks the expiration date of
1269 | a decal, or fails to properly account for decals will be
1270 | considered prima facie to have committed a fraudulent act to
1271 | evade the tax and will be liable for payment of the tax plus a
1272 | mandatory penalty of 200 percent of the tax, and shall be liable
1273 | for fine and punishment as provided by law for a conviction of a
1274 | misdemeanor of the first degree, as provided in s. 775.082 or s.



1275 | 775.083.

1276 | (VI) Any nonresident purchaser of a boat who removes a
 1277 | decal before ~~prior to~~ permanently removing the boat from the
 1278 | state, or defaces, changes, modifies, or alters a decal in a
 1279 | manner affecting its expiration date before ~~prior to~~ its
 1280 | expiration, or who causes or allows the same to be done by
 1281 | another, will be considered prima facie to have committed a
 1282 | fraudulent act to evade the tax and will be liable for payment
 1283 | of the tax plus a mandatory penalty of 200 percent of the tax,
 1284 | and shall be liable for fine and punishment as provided by law
 1285 | for a conviction of a misdemeanor of the first degree, as
 1286 | provided in s. 775.082 or s. 775.083.

1287 | (VII) The department is authorized to adopt rules
 1288 | necessary to administer and enforce this subparagraph and to
 1289 | publish the necessary forms and instructions.

1290 | (VIII) The department is hereby authorized to adopt
 1291 | emergency rules pursuant to s. 120.54(4) to administer and
 1292 | enforce the provisions of this subparagraph.

1293 |
 1294 | If the purchaser fails to remove the qualifying boat from this
 1295 | state within the maximum 180 days after purchase or a
 1296 | nonqualifying boat or an aircraft from this state within 10 days
 1297 | after purchase or, when the boat or aircraft is repaired or
 1298 | altered, within 20 days after completion of such repairs or
 1299 | alterations, or permits the boat or aircraft to return to this
 1300 | state within 6 months from the date of departure, except as



1301 provided in s. 212.08(7)(fff), or if the purchaser fails to
 1302 furnish the department with any of the documentation required by
 1303 this subparagraph within the prescribed time period, the
 1304 purchaser shall be liable for use tax on the cost price of the
 1305 boat or aircraft and, in addition thereto, payment of a penalty
 1306 to the Department of Revenue equal to the tax payable. This
 1307 penalty shall be in lieu of the penalty imposed by s. 212.12(2).
 1308 The maximum 180-day period following the sale of a qualifying
 1309 boat tax-exempt to a nonresident may not be tolled for any
 1310 reason.

1311 Section 18. Paragraphs (r) and (s) are added to subsection
 1312 (5) of section 212.08, Florida Statutes, and paragraphs (n) and
 1313 (kkk) of subsection (7) of that section are amended, to read:

1314 212.08 Sales, rental, use, consumption, distribution, and
 1315 storage tax; specified exemptions.—The sale at retail, the
 1316 rental, the use, the consumption, the distribution, and the
 1317 storage to be used or consumed in this state of the following
 1318 are hereby specifically exempt from the tax imposed by this
 1319 chapter.

1320 (5) EXEMPTIONS; ACCOUNT OF USE.—

1321 (r) Building materials, rental of tangible personal
 1322 property, and pest control services used to build new
 1323 construction located in a rural area of opportunity.—

1324 1. Building materials, rental of tangible personal
 1325 property, and pest control services used to build new
 1326 construction located in a rural area of opportunity as



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1327 designated by the Governor pursuant to s. 288.0656 are exempt
1328 from the tax imposed by this chapter if an owner, lessee, or
1329 lessor can demonstrate to the satisfaction of the department
1330 that the items and services have been used for new construction
1331 located in a rural area of opportunity. Except as provided in
1332 subparagraph 2., this exemption inures to the owner, lessee, or
1333 lessor at the time the new construction occurs, but only through
1334 a refund of previously paid taxes. To receive a refund pursuant
1335 to this paragraph, the owner, lessee, or lessor of the new
1336 construction must file an application under oath with the Rural
1337 Economic Development Initiative created pursuant to s. 288.0656.
1338 The application must include:

- 1339 a. The name and address of the person claiming the refund.
- 1340 b. An address and assessment roll parcel number of the
1341 real property that was improved by the new construction for
1342 which a refund of previously paid taxes is being sought.
- 1343 c. A description of the new construction.
- 1344 d. A copy of a valid building permit issued by the county
1345 or municipal building department for the new construction.
- 1346 e. A sworn statement, under penalty of perjury, from the
1347 general contractor licensed in this state with whom the
1348 applicant contracted to build the new construction, which lists
1349 the exempt goods and services, the actual cost of the exempt
1350 goods and services, and the amount of sales tax paid in this
1351 state on the exempt goods and services and which states that the
1352 improvement to the real property was new construction. If a



1353 general contractor was not used, the applicant, not a general
1354 contractor, shall make the sworn statement required by this sub-
1355 subparagraph. Copies of the invoices that evidence the purchase
1356 of the exempt goods and services and the payment of sales tax
1357 thereon must be attached to the sworn statement provided by the
1358 general contractor or by the applicant. Unless the actual cost
1359 of exempt goods and services and the payment of sales taxes are
1360 documented by a general contractor or by the applicant in this
1361 manner, the cost of the exempt goods and services is deemed to
1362 be an amount equal to 40 percent of the increase in assessed
1363 value of the property for ad valorem tax purposes.

1364 f. A certification by the local building code inspector
1365 that the new construction is substantially completed and is new
1366 construction.

1367 2. This exemption inures to a municipality, county, other
1368 governmental unit or agency, or nonprofit community-based
1369 organization through a refund of previously paid taxes if the
1370 exempt goods and services are paid for from the funds of a
1371 community development block grant, State Housing Initiatives
1372 Partnership Program, or similar grant or loan program. To
1373 receive a refund, a municipality, county, other governmental
1374 unit or agency, or nonprofit community-based organization must
1375 file an application that includes the same information required
1376 under subparagraph 1. In addition, the application must include
1377 a sworn statement signed by the chief executive officer of the
1378 municipality, county, other governmental unit or agency, or



1379 nonprofit community-based organization seeking a refund which
1380 states that the exempt goods and services for which a refund is
1381 sought were funded by a community development block grant, State
1382 Housing Initiatives Partnership Program, or similar grant or
1383 loan program.

1384 3. Within 10 working days after receiving an application,
1385 the Rural Economic Development Initiative shall review the
1386 application to determine whether it contains all of the
1387 information required by subparagraph 1. or subparagraph 2. and
1388 meets the criteria set out in this paragraph. The Rural Economic
1389 Development Initiative shall certify all applications that
1390 contain the required information and are eligible to receive a
1391 refund. The certification must be in writing, and a copy shall
1392 be transmitted to the executive director of the department. The
1393 applicant is responsible for forwarding a certified application
1394 to the department within the time specified in subparagraph 4.

1395 4. An application for a refund must be submitted to the
1396 department within 6 months after the new construction is deemed
1397 to be substantially completed by the local building code
1398 inspector or by November 1 after the improved property is first
1399 subject to assessment.

1400 5. Only one exemption through a refund of previously paid
1401 taxes for the new construction is permitted for any single
1402 parcel of property unless there is a change in ownership, a new
1403 lessor, or a new lessee of the real property. A refund may not
1404 be granted unless the amount to be refunded exceeds \$500. A



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1405 refund may not exceed the lesser of 97.5 percent of the Florida
1406 sales or use tax paid on the cost of the exempt goods and
1407 services as determined pursuant to sub-subparagraph 1.e. or
1408 \$10,000. A refund shall be made within 30 days after formal
1409 approval by the department of the application for the refund.

1410 6. The department may adopt rules governing the manner and
1411 format of refund applications and may establish guidelines as to
1412 the requisites for an affirmative showing of qualification for
1413 exemption under this paragraph.

1414 7. The department shall deduct 10 percent of each refund
1415 amount granted under this paragraph from the amount transferred
1416 into the Local Government Half-cent Sales Tax Clearing Trust
1417 Fund pursuant to s. 212.20 for the county area in which the new
1418 construction is located and shall transfer that amount to the
1419 General Revenue Fund.

1420 8. For purposes of the exemption provided in this
1421 paragraph, the term:

1422 a. "Building materials" means tangible personal property
1423 that becomes a component part of improvements to real property.

1424 b. "Exempt goods and services" means building materials,
1425 rental of tangible personal property, and pest control services
1426 used to build new construction.

1427 c. "New construction" means improvements to real property
1428 which did not previously exist but does not include
1429 reconstruction, renovation, restoration, rehabilitation,
1430 modification, alteration, or expansion of buildings already



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1431 located on the parcel on which the new construction is built.

1432 d. "Pest control" has the same meaning as provided in s.

1433 482.021.

1434 e. "Real property" has the same meaning as provided in s.

1435 192.001(12), except that the term does not include a condominium

1436 parcel or condominium property as defined in s. 718.103.

1437 f. "Substantially completed" has the same meaning as

1438 provided in s. 192.042(1).

1439 (s) Data center equipment and electricity.—

1440 1. The sale of data center equipment to a business

1441 certified pursuant to this paragraph is exempt from the tax

1442 imposed by this chapter.

1443 2. The sale of electricity for a qualifying data center to

1444 a business certified pursuant to this paragraph is exempt from

1445 the tax imposed by this chapter.

1446 3. Building materials purchased for use in constructing or

1447 expanding a qualifying data center are exempt from the tax

1448 imposed by this chapter.

1449 4. For sales of items that are tax exempt pursuant to this

1450 paragraph, possession of a written certification from the

1451 purchaser, certifying the purchaser's entitlement to the

1452 exemption, relieves the seller of the responsibility of

1453 collecting the tax on the sale of such items, and the department

1454 shall look solely to the purchaser for recovery of the tax if it

1455 determines that the purchaser was not entitled to the exemption.

1456 5.a. To be eligible to receive the exemption provided by



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1457 subparagraphs 1.-3., the Department of Economic Opportunity must
1458 grant an initial certification that a business has made or will
1459 make a cumulative capital investment of at least \$75 million. To
1460 become certified initially, a business shall submit an
1461 application to Enterprise Florida, Inc. Enterprise Florida,
1462 Inc., must review the application and forward with it to the
1463 Department of Economic Opportunity a recommendation whether to
1464 approve or disapprove the application. If the Department of
1465 Economic Opportunity approves the application, the initial
1466 certification is valid for 2 years after the date of approval.
1467 Until a business entity has reached the required cumulative
1468 capital investment or has applied for a final certification
1469 under sub-subparagraph d., in lieu of submitting a new
1470 application every 2 years, the Department of Economic
1471 Opportunity may renew the initial certification biennially if
1472 the business entity submits a statement, certified under oath,
1473 that there has not been a material change in the conditions or
1474 circumstances entitling the business entity to the initial
1475 certification. The initial application and the certification
1476 renewal statement shall be developed by the Department of
1477 Economic Opportunity.

1478 b. The Division of Strategic Business Development of the
1479 Department of Economic Opportunity shall review each submitted
1480 initial application within 5 working days and determine whether
1481 the application is complete. Once complete, the division shall,
1482 within 10 working days, evaluate the application and recommend



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1483 approval or disapproval to the Department of Economic
1484 Opportunity.

1485 c. Upon receipt of the initial application and
1486 recommendation from the division, or upon receipt of a
1487 certification renewal statement, the Department of Economic
1488 Opportunity shall certify within 5 working days those
1489 applications that meet the requirements of this paragraph and
1490 shall notify both the applicant of the original certification or
1491 certification renewal and the department. The department shall
1492 issue an exemption certificate to the applicant within 5 working
1493 days after such notification. If the Department of Economic
1494 Opportunity finds that the applicant does not meet the
1495 requirements, it shall notify the applicant and Enterprise
1496 Florida, Inc., within 10 working days that the application for
1497 certification has been denied and the reasons for denial. The
1498 Department of Economic Opportunity has final approval authority
1499 for certification under this section.

1500 d. Within 5 years after the date that a business certified
1501 pursuant to this paragraph makes its first qualifying real or
1502 tangible property investment in the construction or expansion of
1503 a data center, the business shall apply to the Department of
1504 Economic opportunity for final certification. The application
1505 must contain information sufficient for the Department of
1506 Economic Opportunity to verify that the business made the
1507 cumulative capital investment required by the threshold in sub-
1508 subparagraph a. associated with its initial certification. The



1509 Department of Economic Opportunity shall notify the applicant
1510 for final certification and the department of its determination.
1511 The limitations set forth in s. 95.091(3) shall be tolled from
1512 the time the department issues an exemption certificate pursuant
1513 to sub-subparagraph c. until the Department of Economic
1514 Opportunity makes a final certification determination pursuant
1515 to this sub-subparagraph.

1516 e. The initial application and certification renewal
1517 statement must indicate, for program evaluation purposes only,
1518 the average number of full-time equivalent employees at the
1519 facility over the preceding calendar year, the average wage and
1520 benefits paid to those employees over the preceding calendar
1521 year, the total investment made in real and tangible personal
1522 property over the preceding calendar year, and the total value
1523 of tax-exempt purchases and taxes exempted during the previous
1524 calendar year. The department shall assist the Department of
1525 Economic Opportunity in evaluating and verifying information
1526 provided in the application for exemption.

1527 f. The Department of Economic Opportunity may use the
1528 information reported on the initial application and
1529 certification renewal statement for program evaluation purposes
1530 only. The average number of full-time equivalent employees, a
1531 specific level of employment creation or maintenance, or the
1532 like, is not a prerequisite or requirement to qualify for this
1533 exemption.

1534 6. A business is eligible to receive the exemption



1535 provided by subparagraph 3. if it has written certification from
1536 a business certified pursuant to this paragraph that the
1537 building materials purchased tax-exempt will be used in
1538 constructing or expanding a qualifying data center. The written
1539 certification must include a copy of the eligible business's
1540 exemption certificate.

1541 7. The Department of Economic Opportunity and the
1542 department may adopt rules to implement this exemption.
1543 Purchasers and lessees of data center equipment and purchasers
1544 of electricity that qualify for the exemption provided in this
1545 paragraph shall furnish the vendor with a copy of the exemption
1546 certificate for the item or items eligible for exemption. A
1547 person furnishing a false exemption certificate to the vendor
1548 for the purpose of evading payment of any tax imposed under this
1549 chapter is subject to the penalties set forth in s. 212.085 and
1550 as otherwise provided by law. Purchasers with self-accrual
1551 authority shall maintain all documentation necessary to prove
1552 the exempt status of purchases.

1553 8. As used in this paragraph, the term:

1554 a. "Cumulative capital investment" means the total capital
1555 investment in land, buildings, equipment, including data center
1556 equipment, and all other eligible capital costs made in
1557 connection with the construction or expansion of a data center
1558 in this state. The term does not include expenditures to replace
1559 tangible personal property that has reached the end of its
1560 useful life or expenditures made to acquire an existing data



1561 center. To qualify, such investment must be made on or after
1562 January 1, 2016, and within 5 years after the date an owner,
1563 operator, user, or tenant of a data center makes its first real
1564 or tangible property investment in the construction or expansion
1565 of a data center.

1566 b. "Data center" means a facility that:

1567 (I) Is comprised of one or more land parcels in the state,
1568 along with the buildings, substations and other infrastructure,
1569 fixtures, and personal property located on those parcels;

1570 (II) Is or will be occupied by one or more operators,
1571 owners, users, or tenants; and

1572 (III) Is primarily used to house and operate equipment
1573 that receives, stores, aggregates, manages, processes,
1574 transforms, retrieves, researches, or transmits data and
1575 services and functions related thereto.

1576 c. "Data center equipment" means equipment used wholly
1577 within, wholly at, or wholly in conjunction with a data center
1578 to outfit, operate, support, power, secure, or protect a data
1579 center, along with component parts, installations, refreshments,
1580 replacements, redundancies, operating or enabling software,
1581 including any updates and new versions, and upgrades to or for
1582 this equipment, regardless of whether any of the equipment is
1583 affixed to or incorporated into real property, including:

1584 (I) Equipment necessary to transform, generate,
1585 distribute, store, back up, or manage electricity that is
1586 required to operate computer server equipment, including



1587 generators, transformers, substations, whether located at the
1588 facility or off site, uninterruptible power supply systems,
1589 power distribution units, power panel conduits, gaseous fuel
1590 pipng, cabling, wiring, busses, duct banks, switches,
1591 switchboards and other switch gear, batteries, and testing
1592 equipment.

1593 (II) Equipment necessary to cool and maintain a controlled
1594 environment for the operation of computers, servers, and other
1595 components of the data center, including mechanical equipment,
1596 refrigerant piping, gaseous fuel piping, adiabatic and free
1597 cooling systems, cooling towers, chillers, condensers, pumps,
1598 fans, water softeners, air handling units, indoor direct
1599 exchange units, fans, ducting and filters, and related HVAC
1600 equipment.

1601 (III) Water conservation systems, including facilities or
1602 mechanisms that are designed to collect, conserve, and reuse
1603 water.

1604 (IV) Computers, servers, and related equipment, chassis,
1605 networking and telecommunications equipment, switches, racks,
1606 cabling, trays, conduits, fiber optics, and routers.

1607 (V) Monitoring equipment and security systems.

1608 (VI) Modular data centers and preassembled components of
1609 any item described in this paragraph, including components used
1610 in the manufacturing of modular data centers.

1611 (VII) Other tangible personal property, fixtures, and
1612 infrastructure that are essential to the operation of a data



1613 center.

1614 d. "Eligible capital costs" means all expenses incurred by

1615 an owner, operator, user, or tenant of a data center connected

1616 with acquiring, constructing, installing, equipping, or

1617 expanding a data center, including, but not limited to:

1618 (I) The costs of acquiring, constructing, installing,

1619 equipping, and financing a data center, including all

1620 obligations incurred for labor and obligations to contractors,

1621 subcontractors, builders, and materialmen.

1622 (II) The costs of acquiring land or rights to land and any

1623 costs incidental thereto, including recording fees.

1624 (III) The costs of architectural and engineering services,

1625 including test borings, surveys, estimates, plans and

1626 specifications, preliminary investigations, environmental

1627 mitigation, and supervision of construction, as well as the

1628 performance of all duties required by or consequent to the

1629 acquisition, construction, installation, and equipping of a data

1630 center.

1631 (IV) The costs associated with installing fixtures and

1632 equipment; surveys, including archaeological and environmental

1633 surveys; site tests and inspections; subsurface site work and

1634 excavation; removal of structures, roadways, and other surface

1635 obstructions; filling, grading, paving, and provision for

1636 drainage, storm water retention, and installation of utilities,

1637 including water, sewer, sewage treatment, gas, electricity,

1638 communications, and similar facilities; and offsite construction



1639 of utility extensions to the boundaries of the property.

1640 e. "Qualifying data center" means a data center for which
1641 the Department of Economic Opportunity has certified that one or
1642 more of the data center's owners, operators, users, or tenants,
1643 individually, have made or will make a cumulative capital
1644 investment of at least \$75 million.

1645 9.a. In addition to its existing audit and investigation
1646 authority, the department may perform any additional financial
1647 and technical audits and investigations, including examining the
1648 accounts, books, and records of the applicant, which are
1649 necessary to verify eligibility for the exemptions authorized by
1650 this paragraph and to ensure compliance with this paragraph. The
1651 Department of Economic Opportunity shall provide technical
1652 assistance when requested by the department on any technical
1653 audits or examinations performed pursuant to this subparagraph.

1654 b. If the department determines, as a result of an audit or
1655 examination or from information received from the Department of
1656 Economic Opportunity, that a certified entity received a tax
1657 exemption pursuant to this paragraph to which it was not
1658 entitled, the department may, in addition to the remedies
1659 provided by this subsection, pursue recovery of such funds
1660 pursuant to the laws and rules governing the assessment of
1661 taxes.

1662 c. The Department of Economic Opportunity may revoke or
1663 modify any written decision certifying eligibility for a tax
1664 exemption authorized under this paragraph if it discovers that



1665 the tax exemption applicant submitted a false statement,
1666 representation, or certification in any application, record,
1667 report, plan, or other document filed in an attempt to receive
1668 tax exemptions authorized under this paragraph. The Department
1669 of Economic Opportunity shall immediately notify the department
1670 of any revoked or modified orders affecting previously certified
1671 tax exemptions.

1672 (7) MISCELLANEOUS EXEMPTIONS.—Exemptions provided to any
1673 entity by this chapter do not inure to any transaction that is
1674 otherwise taxable under this chapter when payment is made by a
1675 representative or employee of the entity by any means,
1676 including, but not limited to, cash, check, or credit card, even
1677 when that representative or employee is subsequently reimbursed
1678 by the entity. In addition, exemptions provided to any entity by
1679 this subsection do not inure to any transaction that is
1680 otherwise taxable under this chapter unless the entity has
1681 obtained a sales tax exemption certificate from the department
1682 or the entity obtains or provides other documentation as
1683 required by the department. Eligible purchases or leases made
1684 with such a certificate must be in strict compliance with this
1685 subsection and departmental rules, and any person who makes an
1686 exempt purchase with a certificate that is not in strict
1687 compliance with this subsection and the rules is liable for and
1688 shall pay the tax. The department may adopt rules to administer
1689 this subsection.

1690 (n) Veterans' organizations.—



1691 1. There are exempt from the tax imposed by this chapter
 1692 transactions involving sales or leases to qualified veterans'
 1693 organizations and their auxiliaries when used in carrying on
 1694 their customary veterans' organization activities or sales of
 1695 food or drink by qualified veterans' organizations in connection
 1696 with customary veterans' organization activities to members of
 1697 qualified veterans' organizations.

1698 2. As used in this paragraph, the term "veterans'
 1699 organizations" means nationally chartered or recognized
 1700 veterans' organizations, including, but not limited to, the
 1701 American Legion, Veterans of Foreign Wars of the United States,
 1702 Florida chapters of the Paralyzed Veterans of America, Catholic
 1703 War Veterans of the U.S.A., Jewish War Veterans of the U.S.A.,
 1704 and the Disabled American Veterans, Department of Florida, Inc.,
 1705 which hold current exemptions from federal income tax under s.
 1706 501(c)(4) or (19) of the Internal Revenue Code of 1986, as
 1707 amended.

1708 (kkk) Certain machinery and equipment.—

1709 1. Industrial machinery and equipment purchased by
 1710 eligible manufacturing businesses which is used at a fixed
 1711 location in ~~within~~ this state, ~~or a mixer drum affixed to a~~
 1712 ~~mixer truck which is used at any location within this state to~~
 1713 ~~mix, agitate, and transport freshly mixed concrete in a plastic~~
 1714 ~~state,~~ for the manufacture, processing, compounding, or
 1715 production of items of tangible personal property for sale is
 1716 ~~shall be~~ exempt from the tax imposed by this chapter. ~~Parts and~~



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1717 ~~labor required to affix a mixer drum exempt under this paragraph~~
1718 ~~to a mixer truck are also exempt.~~ If, at the time of purchase,
1719 the purchaser furnishes the seller with a signed certificate
1720 certifying the purchaser's entitlement to exemption pursuant to
1721 this paragraph, the seller is not required to collect ~~is~~
1722 ~~relieved of the responsibility for collecting~~ the tax on the
1723 sale of such items, and the department shall look solely to the
1724 purchaser for recovery of the tax if it determines that the
1725 purchaser was not entitled to the exemption.

1726 2. For purposes of this paragraph, the term:

1727 a. "Eligible manufacturing business" means any business
1728 whose primary business activity at the location where the
1729 industrial machinery and equipment is located is within the
1730 industries classified under NAICS codes 31, 32, ~~and~~ 33, and
1731 423930.

1732 b. "Eligible postharvest activity business" means a
1733 business whose primary business activity, at the location where
1734 the postharvest machinery and equipment is located, is within
1735 the industries classified under NAICS code 115114.

1736 ~~c. As used in this subparagraph,~~ "NAICS" means those
1737 classifications contained in the North American Industry
1738 Classification System, as published in 2007 by the Office of
1739 Management and Budget, Executive Office of the President.

1740 ~~d.~~ "Primary business activity" means an activity
1741 representing more than 50 percent of the activities conducted at
1742 the location where the industrial machinery and equipment or



1743 postharvest machinery and equipment is located.

1744 ~~e.e.~~ "Industrial machinery and equipment" means tangible
1745 personal property or other property that has a depreciable life
1746 of 3 years or more and that is used as an integral part in the
1747 manufacturing, processing, compounding, or production of
1748 tangible personal property for sale. The term includes tangible
1749 personal property or other property that has a depreciable life
1750 of 3 years or more which is used as an integral part in the
1751 recycling of metals for sale. A building and its structural
1752 components are not industrial machinery and equipment unless the
1753 building or structural component is so closely related to the
1754 industrial machinery and equipment that it houses or supports
1755 that the building or structural component can be expected to be
1756 replaced when the machinery and equipment are replaced. Heating
1757 and air conditioning systems are not industrial machinery and
1758 equipment unless the sole justification for their installation
1759 is to meet the requirements of the production process, even
1760 though the system may provide incidental comfort to employees or
1761 serve, to an insubstantial degree, nonproduction activities. The
1762 term includes parts and accessories for industrial machinery and
1763 equipment only to the extent that the parts and accessories are
1764 purchased before ~~prior to~~ the date the machinery and equipment
1765 are placed in service.

1766 f. "Postharvest activities" means services performed on
1767 crops, after their harvest, with the intent of preparing them
1768 for market or further processing. Postharvest activities



1769 include, but are not limited to, crop cleaning, sun drying,
1770 shelling, fumigating, curing, sorting, grading, packing, and
1771 cooling.

1772 g. "Postharvest machinery and equipment" means tangible
1773 personal property or other property with a depreciable life of 3
1774 years or more which is used primarily for postharvest
1775 activities. A building and its structural components are not
1776 postharvest industrial machinery and equipment unless the
1777 building or structural component is so closely related to the
1778 postharvest machinery and equipment that it houses or supports
1779 that the building or structural component can be expected to be
1780 replaced when the postharvest machinery and equipment is
1781 replaced. Heating and air conditioning systems are not
1782 postharvest machinery and equipment unless the sole
1783 justification for their installation is to meet the requirements
1784 of the postharvest activities process, even though the system
1785 may provide incidental comfort to employees or serve, to an
1786 insubstantial degree, nonpostharvest activities.

1787 3. Postharvest machinery and equipment purchased by an
1788 eligible postharvest activity business which is used at a fixed
1789 location in this state is exempt from the tax imposed by this
1790 chapter. All labor charges for the repair of, and parts and
1791 materials used in the repair of and incorporated into, such
1792 postharvest machinery and equipment are also exempt. If, at the
1793 time of purchase, the purchaser furnishes the seller with a
1794 signed certificate certifying the purchaser's entitlement to



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1795 exemption pursuant to this subparagraph, the seller is not
1796 required to collect the tax on the sale of such items, and the
1797 department shall look solely to the purchaser for recovery of
1798 the tax if it determines that the purchaser was not entitled to
1799 the exemption.

1800 4.3. A mixer drum affixed to a mixer truck which is used
1801 at any location in this state to mix, agitate, and transport
1802 freshly mixed concrete in a plastic state for sale is exempt
1803 from the tax imposed by this chapter. Parts and labor required
1804 to affix a mixer drum exempt under this subparagraph to a mixer
1805 truck are also exempt. If, at the time of purchase, the
1806 purchaser furnishes the seller with a signed certificate
1807 certifying the purchaser's entitlement to exemption pursuant to
1808 this subparagraph, the seller is not required to collect the tax
1809 on the sale of such items, and the department shall look solely
1810 to the purchaser for recovery of the tax if it determines that
1811 the purchaser was not entitled to the exemption. This
1812 subparagraph ~~paragraph~~ is repealed April 30, 2017.

1813 Section 19. Effective upon this act becoming a law and
1814 operating retroactively to January 1, 2016, paragraph (n) of
1815 subsection (1) and paragraph (c) of subsection (2) of section
1816 220.03, Florida Statutes, are amended to read:

1817 220.03 Definitions.—

1818 (1) SPECIFIC TERMS.—When used in this code, and when not
1819 otherwise distinctly expressed or manifestly incompatible with
1820 the intent thereof, the following terms shall have the following



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1821 meanings:

1822 (n) "Internal Revenue Code" means the United States
1823 Internal Revenue Code of 1986, as amended and in effect on
1824 January 1, 2016 ~~2015~~, except as provided in subsection (3).

1825 (2) DEFINITIONAL RULES.—When used in this code and neither
1826 otherwise distinctly expressed nor manifestly incompatible with
1827 the intent thereof:

1828 (c) Any term used in this code has the same meaning as
1829 when used in a comparable context in the Internal Revenue Code
1830 and other statutes of the United States relating to federal
1831 income taxes, as such code and statutes are in effect on January
1832 1, 2016 ~~2015~~. However, if subsection (3) is implemented, the
1833 meaning of a term shall be taken at the time the term is applied
1834 under this code.

1835 Section 20. Effective upon this act becoming a law and
1836 operating retroactively to January 1, 2016, paragraph (e) of
1837 subsection (1) of section 220.13, Florida Statutes, is amended
1838 to read:

1839 220.13 "Adjusted federal income" defined.—

1840 (1) The term "adjusted federal income" means an amount
1841 equal to the taxpayer's taxable income as defined in subsection
1842 (2), or such taxable income of more than one taxpayer as
1843 provided in s. 220.131, for the taxable year, adjusted as
1844 follows:

1845 (e) Adjustments related to federal acts.—Taxpayers shall
1846 be required to make the adjustments prescribed in this paragraph



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1847 for Florida tax purposes with respect to certain tax benefits
1848 received pursuant to the Economic Stimulus Act of 2008, the
1849 American Recovery and Reinvestment Act of 2009, the Small
1850 Business Jobs Act of 2010, the Tax Relief, Unemployment
1851 Insurance Reauthorization, and Job Creation Act of 2010, the
1852 American Taxpayer Relief Act of 2012, ~~and~~ the Tax Increase
1853 Prevention Act of 2014, and the Consolidated Appropriations Act
1854 of 2016.

1855 1. There shall be added to such taxable income an amount
1856 equal to 100 percent of any amount deducted for federal income
1857 tax purposes as bonus depreciation for the taxable year pursuant
1858 to ss. 167 and 168(k) of the Internal Revenue Code of 1986, as
1859 amended by s. 103 of Pub. L. No. 110-185, s. 1201 of Pub. L. No.
1860 111-5, s. 2022 of Pub. L. No. 111-240, s. 401 of Pub. L. No.
1861 111-312, s. 331 of Pub. L. No. 112-240, ~~and~~ s. 125 of Pub. L.
1862 No. 113-295, and s. 143 of Division Q of Pub. L. No. 114-113,
1863 for property placed in service after December 31, 2007, and
1864 before January 1, 2021 ~~2015~~. For the taxable year and for each
1865 of the 6 subsequent taxable years, there shall be subtracted
1866 from such taxable income an amount equal to one-seventh of the
1867 amount by which taxable income was increased pursuant to this
1868 subparagraph, notwithstanding any sale or other disposition of
1869 the property that is the subject of the adjustments and
1870 regardless of whether such property remains in service in the
1871 hands of the taxpayer.

1872 2. There shall be added to such taxable income an amount



1873 equal to 100 percent of any amount in excess of \$128,000
1874 deducted for federal income tax purposes for the taxable year
1875 pursuant to s. 179 of the Internal Revenue Code of 1986, as
1876 amended by s. 102 of Pub. L. No. 110-185, s. 1202 of Pub. L. No.
1877 111-5, s. 2021 of Pub. L. No. 111-240, s. 402 of Pub. L. No.
1878 111-312, s. 315 of Pub. L. No. 112-240, and s. 127 of Pub. L.
1879 No. 113-295, for taxable years beginning after December 31,
1880 2007, and before January 1, 2015. For the taxable year and for
1881 each of the 6 subsequent taxable years, there shall be
1882 subtracted from such taxable income one-seventh of the amount by
1883 which taxable income was increased pursuant to this
1884 subparagraph, notwithstanding any sale or other disposition of
1885 the property that is the subject of the adjustments and
1886 regardless of whether such property remains in service in the
1887 hands of the taxpayer.

1888 3. There shall be added to such taxable income an amount
1889 equal to the amount of deferred income not included in such
1890 taxable income pursuant to s. 108(i)(1) of the Internal Revenue
1891 Code of 1986, as amended by s. 1231 of Pub. L. No. 111-5. There
1892 shall be subtracted from such taxable income an amount equal to
1893 the amount of deferred income included in such taxable income
1894 pursuant to s. 108(i)(1) of the Internal Revenue Code of 1986,
1895 as amended by s. 1231 of Pub. L. No. 111-5.

1896 4. Subtractions available under this paragraph may be
1897 transferred to the surviving or acquiring entity following a
1898 merger or acquisition and used in the same manner and with the



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1899 same limitations as specified by this paragraph.

1900 5. The additions and subtractions specified in this
1901 paragraph are intended to adjust taxable income for Florida tax
1902 purposes, and, notwithstanding any other provision of this code,
1903 such additions and subtractions shall be permitted to change a
1904 taxpayer's net operating loss for Florida tax purposes.

1905 Section 21. (1) The Department of Revenue is authorized,
1906 and all conditions are deemed to be met, to adopt emergency
1907 rules pursuant to s. 120.54(4), Florida Statutes, for the
1908 purpose of implementing the amendments made by this act to s.
1909 220.03(1)(n) and (2)(c), Florida Statutes, and s. 220.13(1)(e),
1910 Florida Statutes.

1911 (2) Notwithstanding any other provision of law, emergency
1912 rules adopted pursuant to subsection (1) are effective for 6
1913 months after adoption and may be renewed during the pendency of
1914 procedures to adopt permanent rules addressing the subject of
1915 the emergency rules.

1916 (3) This section expires January 1, 2020.

1917 Section 22. Paragraph (f) of subsection (2) of section
1918 220.1845, Florida Statutes, is amended to read:

1919 220.1845 Contaminated site rehabilitation tax credit.—

1920 (2) AUTHORIZATION FOR TAX CREDIT; LIMITATIONS.—

1921 (f) The total amount of the tax credits which may be
1922 granted under this section is \$21.6 million in the 2015-2016
1923 fiscal year, \$10 million in the 2016-2017 fiscal year, and \$5
1924 million annually thereafter.



1925 Section 23. Paragraph (c) of subsection (1) and subsection
 1926 (2) of section 220.192, Florida Statutes, are amended to read:
 1927 220.192 Renewable energy technologies investment tax
 1928 credit.—

1929 (1) DEFINITIONS.—For purposes of this section, the term:

1930 (c) "Eligible costs" means 75 percent of all capital
 1931 costs, operation and maintenance costs, and research and
 1932 development costs incurred between July 1, 2012, and June 30,
 1933 2017 ~~2016~~, not to exceed \$1 million per state fiscal year for
 1934 each taxpayer and up to a limit of \$10 million per state fiscal
 1935 year for all taxpayers, in connection with an investment in the
 1936 production, storage, and distribution of biodiesel (B10-B100),
 1937 ethanol (E10-E100), and other renewable fuel in the state,
 1938 including the costs of constructing, installing, and equipping
 1939 such technologies in the state. Gasoline fueling station pump
 1940 retrofits for biodiesel (B10-B100), ethanol (E10-E100), and
 1941 other renewable fuel distribution qualify as an eligible cost
 1942 under this section.

1943 (2) TAX CREDIT.—For tax years beginning on or after
 1944 January 1, 2013, a credit against the tax imposed by this
 1945 chapter shall be granted in an amount equal to the eligible
 1946 costs. Credits may be used in tax years beginning January 1,
 1947 2013, and ending December 31, 2017 ~~2016~~, after which the credit
 1948 shall expire. If the credit is not fully used in any one tax
 1949 year because of insufficient tax liability on the part of the
 1950 corporation, the unused amount may be carried forward and used



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1951 in tax years beginning January 1, 2013, and ending December 31,
1952 2019 ~~2018~~, after which the credit carryover expires and may not
1953 be used. A taxpayer that files a consolidated return in this
1954 state as a member of an affiliated group under s. 220.131(1) may
1955 be allowed the credit on a consolidated return basis up to the
1956 amount of tax imposed upon the consolidated group. Any eligible
1957 cost for which a credit is claimed and which is deducted or
1958 otherwise reduces federal taxable income shall be added back in
1959 computing adjusted federal income under s. 220.13.

1960 Section 24. Paragraph (e) of subsection (2), paragraphs
1961 (b) and (g) of subsection (3), and subsection (8) of section
1962 220.193, Florida Statutes, are amended to read:

1963 220.193 Florida renewable energy production credit.—

1964 (2) As used in this section, the term:

1965 (e) "New facility" means a Florida renewable energy
1966 facility that is operationally placed in service after May 1,
1967 2006. The term includes a Florida renewable energy facility that
1968 has had an expansion operationally placed in service after May
1969 1, 2006, and whose cost exceeded 50 percent of the assessed
1970 value of the facility immediately before the expansion, and
1971 includes any nonpublic waste-to-energy facility certified
1972 pursuant to ss. 403.501-403.518.

1973 (3) An annual credit against the tax imposed by this
1974 section shall be allowed to a taxpayer, based on the taxpayer's
1975 production and sale of electricity from a new or expanded
1976 Florida renewable energy facility. For a new facility, the



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1977 credit shall be based on the taxpayer's sale of the facility's
1978 entire electrical production. For an expanded facility, the
1979 credit shall be based on the increases in the facility's
1980 electrical production that are achieved after May 1, 2012.

1981 (b) The credit may be claimed for electricity produced and
1982 sold on or after January 1, 2013. ~~Beginning in 2014 and~~
1983 ~~continuing until 2017,~~ Each taxpayer claiming a credit under
1984 this section must apply to the Department of Agriculture and
1985 Consumer Services by the date established by the Department of
1986 Agriculture and Consumer Services for an allocation of available
1987 credits for that year. The application form shall be adopted by
1988 rule of the Department of Agriculture and Consumer Services in
1989 consultation with the commission. The application form shall, at
1990 a minimum, require a sworn affidavit from each taxpayer
1991 certifying the increase in production and sales that form the
1992 basis of the application and certifying that all information
1993 contained in the application is true and correct.

1994 (g) ~~Notwithstanding any other provision of this section,~~
1995 ~~credits for the production and sale of electricity from a new or~~
1996 ~~expanded Florida renewable energy facility may be earned between~~
1997 ~~January 1, 2013, and June 30, 2016.~~ The combined total amount of
1998 tax credits which may be granted for all taxpayers under this
1999 section is limited to ~~\$5 million in state fiscal year 2012-2013~~
2000 ~~and~~ \$10 million per state fiscal year in state fiscal years
2001 ~~2013-2014 through~~ 2016-2017 and 2017-2018. If the annual tax
2002 credit authorization amount is not exhausted by allocations of



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2003 credits within that particular state fiscal year, any authorized
2004 but unallocated credit amounts may be used to grant credits that
2005 were earned pursuant to s. 220.192 but unallocated due to a lack
2006 of authorized funds.

2007 ~~(8) This section shall take effect upon becoming law and~~
2008 ~~shall apply to tax years beginning on and after January 1, 2013.~~

2009 Section 25. Paragraph (e) of subsection (2) of section
2010 220.196, Florida Statutes, is amended to read:

2011 220.196 Research and development tax credit.—

2012 (2) TAX CREDIT.—

2013 (e) The combined total amount of tax credits which may be
2014 granted to all business enterprises under this section during
2015 any calendar year is \$9 million, except that the total amount
2016 that may be granted ~~awarded~~ in the 2016 calendar year is \$23
2017 million and the total amount that may be granted in the 2017
2018 calendar year is \$18 million. Applications may be filed with the
2019 department on or after March 20 and before March 27 for
2020 qualified research expenses incurred within the preceding
2021 calendar year. If the total credits for all applicants exceed
2022 the maximum amount allowed under this paragraph, the credits
2023 shall be allocated on a prorated basis.

2024 Section 26. Effective upon this act becoming a law and
2025 applicable to taxable years beginning on or after January 1,
2026 2016, section 220.222, Florida Statutes, is amended to read:

2027 220.222 Returns; time and place for filing.—

2028 (1) (a) Returns required by this code shall be filed with



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2029 the office of the department in Leon County or at such other
2030 place as the department may by regulation prescribe. All returns
2031 required for a DISC (Domestic International Sales Corporation)
2032 under paragraph 6011(c)(2) of the Internal Revenue Code shall be
2033 filed on or before the 1st day of the 10th month after ~~following~~
2034 the close of the taxable year; all partnership information
2035 returns shall be filed on or before the 1st day of the 4th ~~5th~~
2036 month after ~~following~~ the close of the taxable year; and all
2037 other returns shall be filed on or before the 1st day of the 5th
2038 ~~4th~~ month after ~~following~~ the close of the taxable year or the
2039 15th day after ~~following~~ the due date, without extension, for
2040 the filing of the related federal return for the taxable year,
2041 unless under subsection (2) one or more extensions of time, not
2042 to exceed 6 months in the aggregate, for any such filing is
2043 granted.

2044 (b) Notwithstanding paragraph (a), for taxable years
2045 beginning before January 1, 2026, returns of taxpayers with a
2046 taxable year ending on June 30 shall be filed on or before the
2047 1st day of the 4th month after the close of the taxable year or
2048 the 15th day after the due date, without extension, for the
2049 filing of the related federal return for the taxable year,
2050 unless under subsection (2) one or more extensions of time for
2051 any such filing is granted.

2052 (2) (a) When a taxpayer has been granted an extension or
2053 extensions of time within which to file its federal income tax
2054 return for any taxable year, and if the requirements of s.



2055 220.32 are met, the filing of a request for such extension or
 2056 extensions with the department shall automatically extend the
 2057 due date of the return required under this code until ~~15 days~~
 2058 ~~after the expiration of the federal extension or until the~~
 2059 expiration of 6 months from the original due date, ~~whichever~~
 2060 ~~first occurs.~~

2061 (b) The department may grant an extension or extensions of
 2062 time for the filing of any return required under this code upon
 2063 receiving a prior request therefor if good cause for an
 2064 extension is shown. However, the aggregate extensions of time
 2065 under paragraph ~~paragraphs~~ (a) and this paragraph must ~~(b) shall~~
 2066 not exceed 6 months. An ~~No~~ extension granted under this
 2067 paragraph is not ~~shall be~~ valid unless the taxpayer complies
 2068 with ~~the requirements of~~ s. 220.32.

2069 (c) For purposes of this subsection, a taxpayer is not in
 2070 compliance with ~~the requirements of~~ s. 220.32 if the taxpayer
 2071 underpays the required payment by more than the greater of
 2072 \$2,000 or 30 percent of the tax shown on the return when filed.

2073 (d) For taxable years beginning before January 1, 2026,
 2074 the 6-month time period in paragraphs (a) and (b) shall be 7
 2075 months for taxpayers with a taxable year ending June 30 and
 2076 shall be 5 months for taxpayers with a taxable year ending
 2077 December 31.

2078 Section 27. Effective upon this act becoming a law and
 2079 applicable to taxable years beginning on or after January 1,
 2080 2017, section 220.241, Florida Statutes, is amended to read:



2081 220.241 Declaration; time for filing.—

2082 (1) A declaration of estimated tax under this code shall

2083 be filed before the 1st day of the 6th ~~5th~~ month of each taxable

2084 year, except that if the minimum tax requirement of s. 220.24(1)

2085 is first met:

2086 (a)~~(1)~~ After the 3rd month and before the 6th month of the

2087 taxable year, the declaration shall be filed before the 1st day

2088 of the 7th month;

2089 (b)~~(2)~~ After the 5th month and before the 9th month of the

2090 taxable year, the declaration shall be filed before the 1st day

2091 of the 10th month; or

2092 (c)~~(3)~~ After the 8th month and before the 12th month of

2093 the taxable year, the declaration shall be filed for the taxable

2094 year before the 1st day of the succeeding taxable year.

2095 (2) Notwithstanding subsection (1), for taxable years

2096 beginning before January 1, 2026, taxpayers with a taxable year

2097 ending on June 30 shall file declarations before the 1st day of

2098 the 5th month of each taxable year, unless paragraph (1)(a),

2099 paragraph (1)(b), or paragraph (1)(c) applies.

2100 Section 28. Effective upon this act becoming a law and

2101 applicable to taxable years beginning on or after January 1,

2102 2017, subsection (1) of section 220.33, Florida Statutes, is

2103 amended to read:

2104 220.33 Payments of estimated tax.—A taxpayer required to

2105 file a declaration of estimated tax pursuant to s. 220.24 shall

2106 pay such estimated tax as follows:



2107 (1) If the declaration is required to be filed before the
 2108 1st day of the 6th ~~5th~~ month of the taxable year, the estimated
 2109 tax shall be paid in four equal installments. The first
 2110 installment shall be paid at the time of the required filing of
 2111 the declaration; the second and third installments shall be paid
 2112 before the 1st day of the 7th month and before the 1st day of
 2113 the 10th month of the taxable year, respectively; and the fourth
 2114 installment shall be paid before the 1st day of the next taxable
 2115 year.

2116 Section 29. Effective upon this act becoming a law and
 2117 applicable to taxable years beginning on or after January 1,
 2118 2017, paragraph (c) of subsection (2) of section 220.34, Florida
 2119 Statutes, is amended to read:

2120 220.34 Special rules relating to estimated tax.—

2121 (2) No interest or penalty shall be due or paid with
 2122 respect to a failure to pay estimated taxes except the
 2123 following:

2124 (c) The period of the underpayment for which interest and
 2125 penalties apply shall commence on the date the installment was
 2126 required to be paid, determined without regard to any extensions
 2127 of time, and shall terminate on the earlier of the following
 2128 dates:

2129 1. The 1st ~~first~~ day of the 5th ~~fourth~~ month after
 2130 ~~following~~ the close of the taxable year;

2131 2. For taxable years beginning before January 1, 2026, for
 2132 taxpayers with a taxable year ending June 30, the 1st day of the



2133 4th month after the close of the taxable year; or
 2134 ~~3.2.~~ With respect to any portion of the underpayment, the
 2135 date on which such portion is paid.

2136
 2137 For purposes of this paragraph, a payment of estimated tax on
 2138 any installment date shall be considered a payment of any
 2139 previous underpayment only to the extent such payment exceeds
 2140 the amount of the installment determined under subparagraph
 2141 (b)1. for such installment date.

2142 Section 30. Subsection (4) of section 376.30781, Florida
 2143 Statutes, is amended to read:

2144 376.30781 Tax credits for rehabilitation of drycleaning-
 2145 solvent-contaminated sites and brownfield sites in designated
 2146 brownfield areas; application process; rulemaking authority;
 2147 revocation authority.-

2148 (4) The Department of Environmental Protection is
 2149 responsible for allocating the tax credits provided for in s.
 2150 220.1845, which may not exceed a total of \$21.6 million in tax
 2151 credits in the 2015-2016 fiscal year, \$10 million in tax credits
 2152 in the 2016-2017 fiscal year, and \$5 million in tax credits
 2153 annually thereafter.

2154 Section 31. Subsections (1) and (2) of section 561.121,
 2155 Florida Statutes, are amended to read:

2156 561.121 Deposit of revenue.-

2157 (1) All state funds collected pursuant to ss. 563.05,
 2158 564.06, 565.02(9), and 565.12 shall be paid into the State



2159 Treasury and disbursed in the following manner:

2160 (a) Two percent of monthly collections of the excise taxes
 2161 on alcoholic beverages established in ss. 563.05, 564.06, and
 2162 565.12 and the tax on alcoholic beverages, cigarettes, and other
 2163 tobacco products established in s. 565.02(9) shall be deposited
 2164 into the Alcoholic Beverage and Tobacco Trust Fund to meet the
 2165 division's appropriation for the state fiscal year.

2166 (b) The remainder of the funds collected pursuant to ss.
 2167 563.05, 564.06, and 565.12 and the tax on alcoholic beverages,
 2168 cigarettes, and other tobacco products established in s.
 2169 565.02(9) shall be credited to the General Revenue Fund.

2170 (2) The unencumbered balance in the Alcoholic Beverage and
 2171 Tobacco Trust Fund at the close of each fiscal year may not
 2172 exceed \$2 million. These funds shall be held in reserve for use
 2173 in the event that trust fund revenues are unable to meet the
 2174 division's appropriation for the next fiscal year. In the event
 2175 of a revenue shortfall, these funds shall be spent pursuant to
 2176 subsection (3). Notwithstanding subsection (1), if the
 2177 unencumbered balance on June 30 in any fiscal year is less than
 2178 \$2 million, the department is authorized to retain the
 2179 difference between the June 30 unencumbered balance in the trust
 2180 fund and \$2 million from the July collections of state funds
 2181 collected pursuant to ss. 563.05, 564.06, and 565.12 and the tax
 2182 on alcoholic beverages, cigarettes, and other tobacco products
 2183 established in s. 565.02(9). Any unencumbered funds in excess of
 2184 reserve funds shall be transferred unallocated to the General



2185 Revenue Fund by August 31 of the next fiscal year.

2186 Section 32. Subsection (4) of section 564.06, Florida
 2187 Statutes, is amended to read:

2188 564.06 Excise taxes on wines and beverages.—

2189 (4) As to cider, which is made from the normal alcoholic
 2190 fermentation of the juice of sound, ripe apples or pears,
 2191 including but not limited to flavored, sparkling, or carbonated
 2192 cider and cider made from condensed apple or pear must, that
 2193 contain not less than one-half of 1 percent of alcohol by volume
 2194 and not more than 7 percent of alcohol by volume, there shall be
 2195 paid by all manufacturers and distributors a tax at the rate of
 2196 \$.89 per gallon. With the sole exception of the excise tax rate,
 2197 cider shall be considered wine and shall be subject to the
 2198 provisions of this chapter.

2199 Section 33. Subsection (9) of section 565.02, Florida
 2200 Statutes, is amended to read:

2201 565.02 License fees; vendors; clubs; caterers; and
 2202 others.—

2203 (9) (a) As used in this subsection, the term:

2204 1. "Annual capacity" means an amount equal to the number
 2205 of lower berths on a vessel multiplied by the number of
 2206 embarkations of that vessel during a calendar year.

2207 2. "Base rate" means an amount equal to the total taxes
 2208 and surcharges paid by all permittees pursuant to the Beverage
 2209 Law and chapter 210 for sales of alcoholic beverages,
 2210 cigarettes, and other tobacco products taking place between



2211 January 1, 2015, and December 31, 2015, inclusive, divided by
2212 the sum of the annual capacities of all vessels permitted
2213 pursuant to former s. 565.02(9), Florida Statutes 2015, for
2214 calendar year 2015.

2215 3. "Embarkation" means an instance in which a vessel
2216 departs from a port in this state.

2217 4. "Lower berth" means a bed that is:

2218 a. Affixed to a vessel;

2219 b. Not located above another bed in the same cabin; and

2220 c. Located in a cabin not in use by employees of the
2221 operator of the vessel or its contractors.

2222 5. "Quarterly capacity" means an amount equal to the
2223 number of lower berths on a vessel multiplied by the number of
2224 embarkations of that vessel during a calendar quarter.

2225 (b) It is the finding of the Legislature that passenger
2226 vessels engaged exclusively in foreign commerce are susceptible
2227 to a distinct and separate classification for purposes of the
2228 sale of alcoholic beverages, cigarettes, and other tobacco
2229 products under the Beverage Law and chapter 210.

2230 (c) Upon the filing of an application and payment of an
2231 annual fee of \$1,100, the director is authorized to issue a
2232 permit authorizing the operator, or, if applicable, his or her
2233 concessionaire, of a passenger vessel which has cabin-berth
2234 capacity for at least 75 passengers, and which is engaged
2235 exclusively in foreign commerce, to sell alcoholic beverages,
2236 cigarettes, and other tobacco products on the vessel for



2237 consumption on board only:

2238 1.(a) For no more than ~~During a period not in excess of~~ 24

2239 hours before ~~prior to~~ departure while the vessel is moored at a

2240 dock or wharf in a port of this state; or

2241 2.(b) At any time while the vessel is located in Florida

2242 territorial waters and is in transit to or from international

2243 waters.

2244

2245 One such permit shall be required for each such vessel and shall

2246 name the vessel for which it is issued. No license shall be

2247 required or tax levied by any municipality or county for the

2248 privilege of selling beverages, cigarettes, or other tobacco

2249 products for consumption on board such vessels. The beverages,

2250 cigarettes, or other tobacco products so sold may be purchased

2251 outside the state by the permittee, and the same shall not be

2252 considered as imported for the purposes of s. 561.14(3) solely

2253 because of such sale. The permittee is not required to obtain

2254 its beverages, cigarettes, or other tobacco products from

2255 licensees under the Beverage Law or chapter 210. Each permittee,

2256 ~~but it~~ shall keep a strict account of the quarterly capacity of

2257 each of its vessels ~~all such beverages sold within this state~~

2258 and shall make quarterly ~~monthly~~ reports to the division on

2259 forms prepared and furnished by the division. ~~A permittee who~~

2260 ~~sells on board the vessel beverages withdrawn from United States~~

2261 ~~Bureau of Customs and Border Protection bonded storage on board~~

2262 ~~the vessel may satisfy such accounting requirement by supplying~~



2263 ~~the division with copies of the appropriate United States Bureau~~
 2264 ~~of Customs and Border Protection forms evidencing such~~
 2265 ~~withdrawals as importations under United States customs laws.~~

2266 (d) Each ~~Such~~ permittee shall pay to the state a ~~an~~ excise
 2267 tax for beverages, cigarettes, and other tobacco products sold
 2268 pursuant to this subsection in an amount equal to the base rate
 2269 multiplied by the permittee's quarterly capacity during the
 2270 calendar quarter, less any tax or surcharge already paid by a
 2271 licensed manufacturer or distributor pursuant to the Beverage
 2272 Law or chapter 210 on beverages, cigarettes, and other tobacco
 2273 products sold by the permittee pursuant to this subsection
 2274 during the quarter for which tax is due ~~section, if such excise~~
 2275 ~~tax has not previously been paid, in an amount equal to the tax~~
 2276 ~~which would be required to be paid on such sales by a licensed~~
 2277 ~~manufacturer or distributor.~~

2278 (e) A vendor holding such permit shall pay the tax
 2279 quarterly ~~monthly~~ to the division at the same time he or she
 2280 furnishes the required report. Such report shall be filed on or
 2281 before the 15th day of each calendar quarter ~~month~~ for the
 2282 quarterly capacity sales ~~occurring~~ during the previous calendar
 2283 quarter ~~month~~.

2284 (f) No later than August 1, 2016, each permittee shall
 2285 report the annual capacity for each of its vessels for calendar
 2286 year 2015 to the division on forms prepared and furnished by the
 2287 division. No later than September 1, 2016, the division shall
 2288 calculate the base rate and report it to each permittee. The



2289 base rate shall also be published in the Florida Administrative
 2290 Register and on the department's website.

2291 (g) Revenues collected pursuant to this subsection shall
 2292 be distributed pursuant to s. 561.121(1).

2293 Section 34. Subsection (1) of section 951.22, Florida
 2294 Statutes, is amended to read:

2295 951.22 County detention facilities; contraband articles.-

2296 (1) It is unlawful, except through regular channels as
 2297 duly authorized by the sheriff or officer in charge, to
 2298 introduce into or possess upon the grounds of any county
 2299 detention facility as defined in s. 951.23 or to give to or
 2300 receive from any inmate of any such facility wherever said
 2301 inmate is located at the time or to take or to attempt to take
 2302 or send therefrom any of the following articles which are hereby
 2303 declared to be contraband for the purposes of this act, to wit:
 2304 Any written or recorded communication; any currency or coin; any
 2305 article of food or clothing; any tobacco products as defined in
 2306 s. 210.25(12) ~~210.25(11)~~; any cigarette as defined in s.
 2307 210.01(1); any cigar; any intoxicating beverage or beverage
 2308 which causes or may cause an intoxicating effect; any narcotic,
 2309 hypnotic, or excitative drug or drug of any kind or nature,
 2310 including nasal inhalators, sleeping pills, barbiturates, and
 2311 controlled substances as defined in s. 893.02(4); any firearm or
 2312 any instrumentality customarily used or which is intended to be
 2313 used as a dangerous weapon; and any instrumentality of any
 2314 nature that may be or is intended to be used as an aid in



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2315 | effecting or attempting to effect an escape from a county
2316 | facility.

2317 | Section 35. Clothing, school supplies, personal computers,
2318 | and personal computer-related accessories; sales tax holiday.-

2319 | (1) The tax levied under chapter 212, Florida Statutes,
2320 | may not be collected during the period from 12:01 a.m. on August
2321 | 5, 2016, through 11:59 p.m. on August 14, 2016, on the retail
2322 | sale of:

2323 | (a) Clothing, wallets, or bags, including handbags,
2324 | backpacks, fanny packs, and diaper bags, but excluding
2325 | briefcases, suitcases, and other garment bags, having a sales
2326 | price of \$100 or less per item. As used in this paragraph, the
2327 | term "clothing" means:

2328 | 1. Any article of wearing apparel intended to be worn on
2329 | or about the human body, excluding watches, watchbands, jewelry,
2330 | umbrellas, and handkerchiefs; and

2331 | 2. All footwear, excluding skis, swim fins, roller blades,
2332 | and skates.

2333 | (b) School supplies having a sales price of \$15 or less
2334 | per item. As used in this paragraph, the term "school supplies"
2335 | means pens, pencils, erasers, crayons, notebooks, notebook
2336 | filler paper, legal pads, binders, lunch boxes, construction
2337 | paper, markers, folders, poster board, composition books, poster
2338 | paper, scissors, cellophane tape, glue or paste, rulers,
2339 | computer disks, protractors, compasses, and calculators.

2340 | (2) The tax levied under chapter 212, Florida Statutes,



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2341 may not be collected during the period from 12:01 a.m. on August
2342 5, 2016, through 11:59 p.m. on August 14, 2016, on the first
2343 \$750 of the sales price of personal computers or personal
2344 computer-related accessories purchased for noncommercial home or
2345 personal use. For purposes of this subsection, the term:

2346 (a) "Personal computers" includes electronic book readers,
2347 laptops, desktops, handhelds, tablets, and tower computers. The
2348 term does not include cellular telephones, video game consoles,
2349 digital media receivers, or devices that are not primarily
2350 designed to process data.

2351 (b) "Personal computer-related accessories" includes
2352 keyboards, mice, personal digital assistants, monitors, other
2353 peripheral devices, modems, routers, and nonrecreational
2354 software, regardless of whether the accessories are used in
2355 association with a personal computer base unit. The term does
2356 not include furniture or systems, devices, software, or
2357 peripherals that are designed or intended primarily for
2358 recreational use.

2359 (c) "Monitors" does not include devices that include a
2360 television tuner.

2361 (3) The tax exemptions provided in this section do not
2362 apply to sales within a theme park or entertainment complex as
2363 defined in s. 509.013(9), Florida Statutes, within a public
2364 lodging establishment as defined in s. 509.013(4), Florida
2365 Statutes, or within an airport as defined in s. 330.27(2),
2366 Florida Statutes.



2367 (4) The Department of Revenue may, and all conditions are
 2368 deemed met to, adopt emergency rules pursuant to s. 120.54(4),
 2369 Florida Statutes, to administer this section.

2370 (5) For the 2016-2017 fiscal year, the sum of \$229,982 in
 2371 nonrecurring funds is appropriated from the General Revenue Fund
 2372 to the Department of Revenue for the purpose of implementing
 2373 this section.

2374 Section 36. Small business Saturday sales tax holiday.-

2375 (1) As used in this section, the term "small business"
 2376 means a dealer, as defined in s. 212.06, Florida Statutes, that
 2377 registered with the Department of Revenue and began operation no
 2378 later than January 11, 2016, and that owed and remitted to the
 2379 Department of Revenue less than \$200,000 in total tax under
 2380 chapter 212, Florida Statutes, for the 1-year period ending
 2381 September 30, 2016. If the dealer has not been in operation for
 2382 a 1-year period as of September 30, 2016, the dealer must have
 2383 owed and remitted less than \$200,000 in total tax under chapter
 2384 212, Florida Statutes, for the period beginning on the day that
 2385 the dealer began operation and ending September 30, 2016, in
 2386 order to qualify as a small business under this section. If the
 2387 dealer is eligible to file a consolidated return pursuant to s.
 2388 212.11(1)(e), Florida Statutes, the total tax under chapter 212,
 2389 Florida Statutes, owed and remitted from all of the dealer's
 2390 places of business must be less than \$200,000 for the applicable
 2391 period ending September 30, 2016.

2392 (2) The tax levied under chapter 212, Florida Statutes,



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2393 may not be collected by a small business during the period from
2394 12:01 a.m. on November 26, 2016, through 11:59 p.m. on November
2395 26, 2016, on the retail sale, as defined in s. 212.02(14),
2396 Florida Statutes, of any item or article of tangible personal
2397 property, as defined in s. 212.02(19), Florida Statutes, having
2398 a sales price of \$1,000 or less per item.

2399 (3) The Department of Revenue may, and all conditions are
2400 deemed to be met to, adopt emergency rules pursuant to ss.
2401 120.536(1) and 120.54, Florida Statutes, to administer this
2402 section.

2403 Section 37. Hunting and fishing sales tax holiday.-

2404 (1) The tax levied under chapter 212, Florida Statutes,
2405 may not be collected during the period from 12:01 a.m. on August
2406 20, 2016, through 11:59 p.m. on August 20, 2016, on the retail
2407 sale, as defined in s. 212.02(14), Florida Statutes, of:

2408 (a) Firearms. For purposes of this section, the term
2409 "firearms" means rifles, shotguns, spearguns, crossbows, and
2410 bows. The term does not include destructive devices as defined
2411 in s. 790.001(4), Florida Statutes.

2412 (b) Ammunition for firearms.

2413 (c) Camping tents.

2414 (d) Fishing supplies. For purposes of this section, the
2415 term "fishing supplies" means rods, reels, bait, and fishing
2416 tackle. The term does not include supplies used for commercial
2417 fishing purposes.

2418 (2) The tax exemptions provided in this section do not



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2419 apply to sales within a theme park or entertainment complex as
2420 defined in s. 509.013(9), Florida Statutes, within a public
2421 lodging establishment as defined in s. 509.013(4), Florida
2422 Statutes, or within an airport as defined in s. 330.27(2),
2423 Florida Statutes.

2424 (3) The Department of Revenue may, and all conditions are
2425 deemed to be met to, adopt emergency rules pursuant to ss.
2426 120.536(1) and 120.54, Florida Statutes, to administer this
2427 section.

2428 (4) For the 2016-2017 fiscal year, the sum of \$91,470 in
2429 nonrecurring funds is appropriated from the General Revenue Fund
2430 to the Department of Revenue for the purpose of implementing
2431 this section.

2432 Section 38. Technology sales tax holiday.-

2433 (1) The tax levied under chapter 212, Florida Statutes,
2434 may not be collected during the period from 12:01 a.m. on April
2435 22, 2017, through 11:59 p.m. on April 22, 2017, on the first
2436 \$1,000 of the sales price of personal computers or personal
2437 computer-related accessories. For purposes of this subsection,
2438 the term:

2439 (a) "Personal computers" includes electronic book readers,
2440 laptops, desktops, handhelds, tablets, cellular telephones, and
2441 tower computers. The term does not include video game consoles,
2442 digital media receivers, or devices that are not primarily
2443 designed to process data.

2444 (b) "Personal computer-related accessories" includes



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2445 keyboards, mice, personal digital assistants, monitors, other
2446 peripheral devices, modems, routers, and nonrecreational
2447 software, regardless of whether the accessories are used in
2448 association with a personal computer base unit. The term does
2449 not include furniture or systems, devices, software, or
2450 peripherals that are designed or intended primarily for
2451 recreational use.

2452 (c) "Monitors" does not include devices that include a
2453 television tuner.

2454 (2) The tax exemptions provided in this section do not
2455 apply to sales within a theme park or entertainment complex as
2456 defined in s. 509.013(9), Florida Statutes, within a public
2457 lodging establishment as defined in s. 509.013(4), Florida
2458 Statutes, or within an airport as defined in s. 330.27(2),
2459 Florida Statutes.

2460 (3) The Department of Revenue may, and all conditions are
2461 deemed met to, adopt emergency rules pursuant to ss. 120.536(1)
2462 and 120.54, Florida Statutes, to administer this section.

2463 (4) For the 2016-2017 fiscal year, the sum of \$104,937 in
2464 nonrecurring funds is appropriated from the General Revenue Fund
2465 to the Department of Revenue for the purpose of implementing
2466 this section.

2467 Section 39. Book fairs.—

2468 (1) The tax levied under chapter 212, Florida Statutes,
2469 may not be collected on the retail sale of books and other
2470 reading materials when sold:



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2471 (a) On the premises of a public, parochial, or nonprofit
2472 school operated for and attended by students in grades K through
2473 12; and

2474 (b) On the premises of a nonpermanent retail establishment
2475 that operates for less than 10 days per location each calendar
2476 year.

2477
2478 If such sales are made by a third-party vendor, the vendor must
2479 commit some or all of the profits from the sales to the public,
2480 parochial, or nonprofit school where the sales were made. The
2481 profits may be distributed to the school in the form of cash,
2482 in-store credits, in-kind contributions, or similar methods.

2483 (2) The Department of Revenue may, and all conditions are
2484 deemed met to, adopt emergency rules pursuant to ss. 120.536(1)
2485 and 120.54, Florida Statutes, to administer this section.

2486 (3) This section is repealed July 1, 2017.

2487 Section 40. Section 29 of chapter 2015-221, Laws of
2488 Florida, is amended to read:

2489 Section 29. (1) The tax levied under chapter 212, Florida
2490 Statutes, may not be collected on the retail sale of textbooks
2491 that are required or recommended for use in a course offered by
2492 a public postsecondary educational institution as described in
2493 s. 1000.04, Florida Statutes, or a nonpublic postsecondary
2494 educational institution that is eligible to participate in a
2495 tuition assistance program authorized by s. 1009.89 or s.
2496 1009.891, Florida Statutes. As used in this section, the term



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2497 "textbook" means any required or recommended manual of
2498 instruction or any instructional materials for any field of
2499 study. As used in this section, the term "instructional
2500 materials" means any educational materials, in printed or
2501 digital format, that are required or recommended for use in a
2502 course in any field of study. To demonstrate that a sale is not
2503 subject to tax, the student must provide a physical or an
2504 electronic copy of the following to the vendor:

- 2505 (a) The student's identification number; and
2506 (b) An applicable course syllabus or list of required and
2507 recommended textbooks and instructional materials that meet the
2508 criteria in s. 1004.085(3), Florida Statutes.

2509
2510 The vendor must maintain proper documentation, as prescribed by
2511 department rule, to identify the complete transaction or portion
2512 of the transaction that involves the sale of textbooks that are
2513 not subject to tax.

2514 (2) The tax exemptions provided in this section do not
2515 apply to sales within a theme park or entertainment complex as
2516 defined in s. 509.013(9), Florida Statutes, within a public
2517 lodging establishment as defined in s. 509.013(4), Florida
2518 Statutes, or within an airport as defined in s. 330.27(2),
2519 Florida Statutes.

2520 (3) The Department of Revenue may, and all conditions are
2521 deemed met to, adopt emergency rules pursuant to ss. 120.536(1)
2522 and 120.54, Florida Statutes, to administer this section.



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2523 (4) This section is repealed June 30, 2017 ~~2016~~.

2524 Section 41. For the 2016-2017 fiscal year, the sum of
2525 \$55,908 in nonrecurring funds is appropriated from the General
2526 Revenue Fund to the Department of Revenue for the purpose of
2527 implementing s. 212.031, as amended by this act.

2528 Section 42. For the 2016-2017 fiscal year, the sum of
2529 \$279,857 in nonrecurring funds is appropriated from the General
2530 Revenue Fund to the Property Tax Oversight Program within the
2531 Department of Revenue for the purpose of providing aerial
2532 photographs and maps to counties that meet the increased
2533 population thresholds as required by s. 195.022, Florida
2534 Statutes, as amended by this act. These funds are in addition to
2535 any funds that may be provided in the 2016-2017 General
2536 Appropriations Act for providing aerial photographs and maps to
2537 counties with a population of 50,000 or fewer.

2538 Section 43. The amendments made by this act to ss. 196.012
2539 and 196.1995, Florida Statutes, are remedial in nature and apply
2540 retroactively to December 31, 2015.

2541 Section 44. Section 196.1955, Florida Statutes, is created
2542 to read:

2543 196.1955 Preparing property for educational, literary,
2544 scientific, religious, or charitable use.—

2545 (1) Property owned by an exempt entity is used for an
2546 exempt purpose if the owner has taken affirmative steps to
2547 prepare the property for an exempt educational, literary,
2548 scientific, religious, or charitable use and no portion of the



2549 property is being used for a nonexempt purpose. The term
2550 "charitable use" means, but is not limited to, providing
2551 affordable housing to extremely-low-income, very-low-income,
2552 low-income, or moderate-income persons and families as defined
2553 in s. 420.0004. The term "affirmative steps" means environmental
2554 or land use permitting activities, creation of architectural
2555 plans or schematic drawings, land clearing or site preparation,
2556 construction or renovation activities, or other similar
2557 activities that demonstrate a commitment to preparing the
2558 property for an exempt use.

2559 (2) (a) If property owned by an organization that has been
2560 granted an exemption under this section is transferred for a
2561 purpose other than an exempt use or is not in actual exempt use
2562 within 5 years after the date the organization is granted an
2563 exemption, the property appraiser making such determination may
2564 serve upon the organization that received the exemption a notice
2565 of intent to record in the public records of the county a notice
2566 of tax lien against any property owned by that organization in
2567 that county, and such property must be identified in the notice
2568 of tax lien. The organization owning such property is subject to
2569 the taxes otherwise due as a result of the failure to use the
2570 property in an exempt manner plus 15 percent interest per annum.

2571 1. The lien, when filed, attaches to any property
2572 identified in the notice of tax lien owned by the organization
2573 that received the exemption. If the organization no longer owns
2574 property in the county but owns property in any other county in



2575 the state, the property appraiser shall record in each such
2576 county a notice of tax lien identifying the property owned by
2577 the organization in each respective county, which shall become a
2578 lien against the identified property.

2579 2. Before such lien may be filed, the organization so
2580 notified must be given 30 days to pay the taxes and interest.

2581 3. If an exemption is improperly granted as a result of a
2582 clerical mistake or an omission by the property appraiser, the
2583 organization improperly receiving the exemption may not be
2584 assessed interest.

2585 4. The 5-year limitation specified in this subsection may
2586 be extended by the property appraiser if the organization
2587 holding the exemption continues to take affirmative steps to
2588 develop the property for the purposes specified in this section.

2589 (b) This subsection does not apply to property being
2590 prepared for use as a house of public worship. The term "public
2591 worship" means religious worship services and activities that
2592 are incidental to religious worship services, such as
2593 educational activities, parking, recreation, partaking of meals,
2594 and fellowship.

2595 Section 45. Subsections (3), (4), and (5) of section
2596 196.196, Florida Statutes, are amended to read:

2597 196.196 Determining whether property is entitled to
2598 charitable, religious, scientific, or literary exemption.—

2599 ~~(3) Property owned by an exempt organization is used for a~~
2600 ~~religious purpose if the institution has taken affirmative steps~~



2601 ~~to prepare the property for use as a house of public worship.~~
 2602 ~~The term "affirmative steps" means environmental or land use~~
 2603 ~~permitting activities, creation of architectural plans or~~
 2604 ~~schematic drawings, land clearing or site preparation,~~
 2605 ~~construction or renovation activities, or other similar~~
 2606 ~~activities that demonstrate a commitment of the property to a~~
 2607 ~~religious use as a house of public worship. For purposes of this~~
 2608 ~~subsection, the term "public worship" means religious worship~~
 2609 ~~services and those other activities that are incidental to~~
 2610 ~~religious worship services, such as educational activities,~~
 2611 ~~parking, recreation, partaking of meals, and fellowship.~~

2612 (3)(4) Except as otherwise provided in this section
 2613 ~~herein~~, property claimed as exempt for literary, scientific,
 2614 religious, or charitable purposes which is used for profitmaking
 2615 purposes is ~~shall be~~ subject to ad valorem taxation. Use of
 2616 property for functions not requiring a business or occupational
 2617 license conducted by the organization at its primary residence,
 2618 the revenue of which is used wholly for exempt purposes, is
 2619 ~~shall not be~~ considered profitmaking ~~profit making~~. In this
 2620 connection, the playing of bingo on such property is ~~shall not~~
 2621 ~~be~~ considered as using such property in such a manner as would
 2622 impair its exempt status.

2623 ~~(5)(a) Property owned by an exempt organization qualified~~
 2624 ~~as charitable under s. 501(c)(3) of the Internal Revenue Code is~~
 2625 ~~used for a charitable purpose if the organization has taken~~
 2626 ~~affirmative steps to prepare the property to provide affordable~~



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2627 ~~housing to persons or families that meet the extremely-low-~~
2628 ~~income, very-low-income, low-income, or moderate-income limits,~~
2629 ~~as specified in s. 420.0004. The term "affirmative steps" means~~
2630 ~~environmental or land use permitting activities, creation of~~
2631 ~~architectural plans or schematic drawings, land clearing or site~~
2632 ~~preparation, construction or renovation activities, or other~~
2633 ~~similar activities that demonstrate a commitment of the property~~
2634 ~~to providing affordable housing.~~

2635 ~~(b)1. If property owned by an organization granted an~~
2636 ~~exemption under this subsection is transferred for a purpose~~
2637 ~~other than directly providing affordable homeownership or rental~~
2638 ~~housing to persons or families who meet the extremely-low-~~
2639 ~~income, very-low-income, low-income, or moderate-income limits,~~
2640 ~~as specified in s. 420.0004, or is not in actual use to provide~~
2641 ~~such affordable housing within 5 years after the date the~~
2642 ~~organization is granted the exemption, the property appraiser~~
2643 ~~making such determination shall serve upon the organization that~~
2644 ~~illegally or improperly received the exemption a notice of~~
2645 ~~intent to record in the public records of the county a notice of~~
2646 ~~tax lien against any property owned by that organization in the~~
2647 ~~county, and such property shall be identified in the notice of~~
2648 ~~tax lien. The organization owning such property is subject to~~
2649 ~~the taxes otherwise due and owing as a result of the failure to~~
2650 ~~use the property to provide affordable housing plus 15 percent~~
2651 ~~interest per annum and a penalty of 50 percent of the taxes~~
2652 ~~owed.~~



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2653 ~~2. Such lien, when filed, attaches to any property~~
2654 ~~identified in the notice of tax lien owned by the organization~~
2655 ~~that illegally or improperly received the exemption. If such~~
2656 ~~organization no longer owns property in the county but owns~~
2657 ~~property in any other county in the state, the property~~
2658 ~~appraiser shall record in each such other county a notice of tax~~
2659 ~~lien identifying the property owned by such organization in such~~
2660 ~~county which shall become a lien against the identified~~
2661 ~~property. Before any such lien may be filed, the organization so~~
2662 ~~notified must be given 30 days to pay the taxes, penalties, and~~
2663 ~~interest.~~

2664 ~~3. If an exemption is improperly granted as a result of a~~
2665 ~~clerical mistake or an omission by the property appraiser, the~~
2666 ~~organization improperly receiving the exemption shall not be~~
2667 ~~assessed a penalty or interest.~~

2668 ~~4. The 5 year limitation specified in this subsection may~~
2669 ~~be extended if the holder of the exemption continues to take~~
2670 ~~affirmative steps to develop the property for the purposes~~
2671 ~~specified in this subsection.~~

2672 Section 46. Section 196.198, Florida Statutes, is amended
2673 to read:

2674 196.198 Educational property exemption.—

2675 (1) Educational institutions within this state and their
2676 property used by them or by any other exempt entity or
2677 educational institution exclusively for educational purposes are
2678 exempt from taxation.



2679 (a) Sheltered workshops providing rehabilitation and
2680 retraining of individuals who have disabilities and exempted by
2681 a certificate under s. (d) of the federal Fair Labor Standards
2682 Act of 1938, as amended, are declared wholly educational in
2683 purpose and are exempt from certification, accreditation, and
2684 membership requirements set forth in s. 196.012.

2685 (b) Those portions of property of college fraternities and
2686 sororities certified by the president of the college or
2687 university to the appropriate property appraiser as being
2688 essential to the educational process are exempt from ad valorem
2689 taxation.

2690 (c) The use of property by public fairs and expositions
2691 chartered by chapter 616 is presumed to be an educational use of
2692 such property and is exempt from ad valorem taxation to the
2693 extent of such use.

2694 (2) Property used exclusively for educational purposes
2695 shall be deemed owned by an educational institution if the
2696 entity owning 100 percent of the educational institution is
2697 owned by the identical persons who own the property, or if the
2698 entity owning 100 percent of the educational institution and the
2699 entity owning the property are owned by the identical natural
2700 persons.

2701 (a) Land, buildings, and other improvements to real
2702 property used exclusively for educational purposes shall be
2703 deemed owned by an educational institution if the entity owning
2704 100 percent of the land is a nonprofit entity and the land is



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2705 used, under a ground lease or other contractual arrangement, by
2706 an educational institution that owns the buildings and other
2707 improvements to the real property, is a nonprofit entity under
2708 s. 501(c)(3) of the Internal Revenue Code, and provides
2709 education limited to students in prekindergarten through grade
2710 8.

2711 (b) If legal title to property is held by a governmental
2712 agency that leases the property to a lessee, the property shall
2713 be deemed to be owned by the governmental agency and used
2714 exclusively for educational purposes if the governmental agency
2715 continues to use such property exclusively for educational
2716 purposes pursuant to a sublease or other contractual agreement
2717 with that lessee.

2718 (c) If the title to land is held by the trustee of an
2719 irrevocable inter vivos trust and if the trust grantor owns 100
2720 percent of the entity that owns an educational institution that
2721 is using the land exclusively for educational purposes, the land
2722 is deemed to be property owned by the educational institution
2723 for purposes of this exemption. ~~Property owned by an educational~~
2724 ~~institution shall be deemed to be used for an educational~~
2725 ~~purpose if the institution has taken affirmative steps to~~
2726 ~~prepare the property for educational use. The term "affirmative~~
2727 ~~steps" means environmental or land use permitting activities,~~
2728 ~~creation of architectural plans or schematic drawings, land~~
2729 ~~clearing or site preparation, construction or renovation~~
2730 ~~activities, or other similar activities that demonstrate~~



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2731 ~~commitment of the property to an educational use.~~

2732 Section 47. The Legislature finds that this act fulfills
2733 an important state interest.

2734 Section 48. Except as otherwise expressly provided in this
2735 act and except for this section, which shall take effect upon
2736 this act becoming a law, this act shall take effect July 1,
2737 2016.