



HB 7099, Engrossed 2

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



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~~



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



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



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 (a) The production of the letter by the surviving spouse
584 which attests to the veteran's death while on active duty is
585 prima facie evidence that the surviving spouse is entitled to
586 the exemption.

587 (b) The tax exemption carries over to the benefit of the
588 veteran's surviving spouse as long as the spouse holds the legal
589 or beneficial title to the homestead, permanently resides
590 thereon as specified in s. 196.031, and does not remarry. If the
591 surviving spouse sells the property, an exemption not to exceed
592 the amount granted under the most recent ad valorem tax roll may
593 be transferred to his or her new residence as long as it is used
594 as his or her primary residence and he or she does not remarry.

595 (5) (a) The unremarried surviving spouse of a veteran who
596 was honorably discharged with a service-connected total and
597 permanent disability is entitled to the same exemption that
598 would otherwise be granted to a surviving spouse as described in



599 subsections (1)-(3) if, at the time of the veteran's death, the
600 veteran or the veteran's surviving spouse owned property in
601 another state of the United States and used it in a manner that
602 would have qualified for homestead exemption under s. 196.031
603 had the property been located in this state on January 1 of the
604 year the veteran died. To qualify for an exemption under this
605 subsection, the unremarried surviving spouse, after the death of
606 the veteran, must hold the legal or beneficial title to
607 homestead property in this state and permanently reside thereon
608 as specified in s. 196.031 as of January 1 of the tax year for
609 which the exemption is being claimed.

610 (b) The unremarried surviving spouse must provide the
611 documentation described in subsection (2) to the property
612 appraiser in the county in which the property is located.

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

614 1. Is available until the surviving spouse remarries.

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

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

621 196.1978 Affordable housing property exemption.—

622 (1) Property used to provide affordable housing to
623 eligible persons as defined by s. 159.603 and natural persons or
624 families meeting the extremely-low-income, very-low-income, low-



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625 income, or moderate-income limits specified in s. 420.0004,
626 which is owned entirely by a nonprofit entity that is a
627 corporation not for profit, qualified as charitable under s.
628 501(c)(3) of the Internal Revenue Code and in compliance with
629 Rev. Proc. 96-32, 1996-1 C.B. 717, is considered property owned
630 by an exempt entity and used for a charitable purpose, and those
631 portions of the affordable housing property that provide housing
632 to natural persons or families classified as extremely low
633 income, very low income, low income, or moderate income under s.
634 420.0004 are exempt from ad valorem taxation to the extent
635 authorized under s. 196.196. All property identified in this
636 subsection ~~section~~ must comply with the criteria provided under
637 s. 196.195 for determining exempt status and applied by property
638 appraisers on an annual basis. The Legislature intends that any
639 property owned by a limited liability company which is
640 disregarded as an entity for federal income tax purposes
641 pursuant to Treasury Regulation 301.7701-3(b)(1)(ii) be treated
642 as owned by its sole member.

643 (2)(a) Notwithstanding ss. 196.195 and 196.196, property
644 in a multifamily project that meets the requirements of
645 subparagraphs 1. and 2. is considered property used for a
646 charitable purpose and shall receive a 50-percent discount from
647 the amount of ad valorem tax otherwise owed beginning in the
648 16th year of the term of the recorded agreement on those
649 portions of the affordable housing property that provide housing
650 to natural persons or families meeting the extremely-low-



651 income, very-low-income, or low-income limits specified in s.
652 420.0004. The multifamily project must:

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

657 2. Be subject to an agreement with the Florida Housing
658 Finance Corporation recorded in the official records of the
659 county in which the property is located to provide affordable
660 housing to extremely-low-income, very-low-income, or low-income
661 persons.

662
663 This discount terminates if the property no longer serves
664 extremely-low-income, very-low-income, or low-income persons
665 pursuant to the recorded agreement.

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

669 (c) The property appraiser shall apply the discount by
670 reducing the taxable value before certifying the tax roll to the
671 tax collector.

672 1. The property appraiser shall first ascertain all other
673 applicable exemptions, including exemptions provided pursuant to
674 local option, and deduct all other exemptions from the assessed
675 value.

676 2. Fifty percent of the remaining value shall be



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677 subtracted to yield the discounted taxable value.

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

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

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

685 196.1995 Economic development ad valorem tax exemption.—

686 (5) Upon a majority vote in favor of such authority, the
687 board of county commissioners or the governing authority of the
688 municipality, at its discretion, by ordinance may exempt from ad
689 valorem taxation up to 100 percent of the assessed value of all
690 improvements to real property made by or for the use of a new
691 business and of all tangible personal property of such new
692 business, or up to 100 percent of the assessed value of all
693 added improvements to real property made to facilitate the
694 expansion of an existing business and of the net increase in all
695 tangible personal property acquired to facilitate such expansion
696 of an existing business. To qualify for this exemption, the
697 improvements to real property must be made or the tangible
698 personal property must be added or increased after approval by
699 motion or resolution of the local governing body, subject to
700 ordinance adoption or on or after the day the ordinance is
701 adopted. However, if the authority to grant exemptions is
702 approved in a referendum in which the ballot question contained



703 | in subsection (3) appears on the ballot, the authority of the
704 | board of county commissioners or the governing authority of the
705 | municipality to grant exemptions is limited solely to new
706 | businesses and expansions of existing businesses that are
707 | located in an area which was designated as an enterprise zone
708 | pursuant to chapter 290 as of December 30, 2015, or in a
709 | brownfield area. New businesses and expansions of existing
710 | businesses located in an area that was designated as an
711 | enterprise zone pursuant to chapter 290 as of December 30, 2015,
712 | but is not in a brownfield area, may qualify for the ad valorem
713 | tax exemption only if approved by motion or resolution of the
714 | local governing body, subject to ordinance adoption, or by
715 | ordinance enacted before December 31, 2015. Property acquired to
716 | replace existing property shall not be considered to facilitate
717 | a business expansion. The exemption applies only to taxes levied
718 | by the respective unit of government granting the exemption. The
719 | exemption does not apply, however, to taxes levied for the
720 | payment of bonds or to taxes authorized by a vote of the
721 | electors pursuant to s. 9(b) or s. 12, Art. VII of the State
722 | Constitution. Any such exemption shall remain in effect for up
723 | to 10 years with respect to any particular facility, regardless
724 | of any change in the authority of the county or municipality to
725 | grant such exemptions or the expiration of the Enterprise Zone
726 | Act pursuant to chapter 290. The exemption shall not be
727 | prolonged or extended by granting exemptions from additional
728 | taxes or by virtue of any reorganization or sale of the business



729 receiving the exemption.

730 Section 10. Section 201.15, Florida Statutes, is amended
731 to read:

732 201.15 Distribution of taxes collected.—All taxes
733 collected under this chapter are hereby pledged and shall be
734 first made available to make payments when due on bonds issued
735 pursuant to s. 215.618 or s. 215.619, or any other bonds
736 authorized to be issued on a parity basis with such bonds. Such
737 pledge and availability for the payment of these bonds shall
738 have priority over any requirement for the payment of service
739 charges or costs of collection and enforcement under this
740 section. All taxes collected under this chapter, except taxes
741 distributed to the Land Acquisition Trust Fund pursuant to
742 subsections (1) and (2), are subject to the service charge
743 imposed in s. 215.20(1). Before distribution pursuant to this
744 section, the Department of Revenue shall deduct amounts
745 necessary to pay the costs of the collection and enforcement of
746 the tax levied by this chapter. The costs and service charge may
747 not be levied against any portion of taxes pledged to debt
748 service on bonds to the extent that the costs and service charge
749 are required to pay any amounts relating to the bonds. All of
750 the costs of the collection and enforcement of the tax levied by
751 this chapter and the service charge shall be available and
752 transferred to the extent necessary to pay debt service and any
753 other amounts payable with respect to bonds authorized before
754 January 1, 2017 ~~2015~~, secured by revenues distributed pursuant



755 | to this section. All taxes remaining after deduction of costs
756 | shall be distributed as follows:

757 | (1) Amounts necessary to make payments on bonds issued
758 | pursuant to s. 215.618 or s. 215.619, as provided under
759 | paragraphs (3)(a) and (b), or on any other bonds authorized to
760 | be issued on a parity basis with such bonds shall be deposited
761 | into the Land Acquisition Trust Fund.

762 | (2) If the amounts deposited pursuant to subsection (1)
763 | are less than 33 percent of all taxes collected after first
764 | deducting the costs of collection, an amount equal to 33 percent
765 | of all taxes collected after first deducting the costs of
766 | collection, minus the amounts deposited pursuant to subsection
767 | (1), shall be deposited into the Land Acquisition Trust Fund.

768 | (3) Amounts on deposit in the Land Acquisition Trust Fund
769 | shall be used in the following order:

770 | (a) Payment of debt service or funding of debt service
771 | reserve funds, rebate obligations, or other amounts payable with
772 | respect to Florida Forever bonds issued pursuant to s. 215.618.
773 | The amount used for such purposes may not exceed \$300 million in
774 | each fiscal year. It is the intent of the Legislature that all
775 | bonds issued to fund the Florida Forever Act be retired by
776 | December 31, 2040. Except for bonds issued to refund previously
777 | issued bonds, no series of bonds may be issued pursuant to this
778 | paragraph unless such bonds are approved and the debt service
779 | for the remainder of the fiscal year in which the bonds are
780 | issued is specifically appropriated in the General



781 Appropriations Act.

782 (b) Payment of debt service or funding of debt service
 783 reserve funds, rebate obligations, or other amounts due with
 784 respect to Everglades restoration bonds issued pursuant to s.
 785 215.619. Taxes distributed under paragraph (a) and this
 786 paragraph must be collectively distributed on a pro rata basis
 787 when the available moneys under this subsection are not
 788 sufficient to cover the amounts required under paragraph (a) and
 789 this paragraph.

790
 791 Bonds issued pursuant to s. 215.618 or s. 215.619 are equally
 792 and ratably secured by moneys distributable to the Land
 793 Acquisition Trust Fund.

794 (4) After the required distributions to the Land
 795 Acquisition Trust Fund pursuant to subsections (1) and (2) and
 796 deduction of the service charge imposed pursuant to s.
 797 215.20(1), the remainder shall be distributed as follows:

798 (a) The lesser of 24.18442 percent of the remainder or
 799 \$541.75 million in each fiscal year shall be paid into the State
 800 Treasury to the credit of the State Transportation Trust Fund.
 801 Of such funds, \$75 million for each fiscal year shall be
 802 transferred to the State Economic Enhancement and Development
 803 Trust Fund within the Department of Economic Opportunity.
 804 Notwithstanding any other law, the remaining amount credited to
 805 the State Transportation Trust Fund shall be used for:

806 1. Capital funding for the New Starts Transit Program,



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807 authorized by Title 49, U.S.C. s. 5309 and specified in s.
808 341.051, in the amount of 10 percent of the funds;

809 2. The Small County Outreach Program specified in s.
810 339.2818, in the amount of 10 percent of the funds;

811 3. The Strategic Intermodal System specified in ss.
812 339.61, 339.62, 339.63, and 339.64, in the amount of 75 percent
813 of the funds after deduction of the payments required pursuant
814 to subparagraphs 1. and 2.; and

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

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

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

829 (c) Eleven and twenty-four hundredths percent of the
830 remainder in each fiscal year shall be paid into the State
831 Treasury to the credit of the State Housing Trust Fund. Of such
832 funds, the first \$35 million shall be transferred annually,



833 subject to any distribution required under subsection (5), to
834 the State Economic Enhancement and Development Trust Fund within
835 the Department of Economic Opportunity. The remainder shall be
836 used as follows:

837 1. Half of that amount shall be used for the purposes for
838 which the State Housing Trust Fund was created and exists by
839 law.

840 2. Half of that amount shall be paid into the State
841 Treasury to the credit of the Local Government Housing Trust
842 Fund and used for the purposes for which the Local Government
843 Housing Trust Fund was created and exists by law.

844 (d) Twelve and ninety-three hundredths percent of the
845 remainder in each fiscal year shall be paid into the State
846 Treasury to the credit of the State Housing Trust Fund. Of such
847 funds, the first \$40 million shall be transferred annually,
848 subject to any distribution required under subsection (5), to
849 the State Economic Enhancement and Development Trust Fund within
850 the Department of Economic Opportunity. The remainder shall be
851 used as follows:

852 1. Twelve and one-half percent of that amount shall be
853 deposited into the State Housing Trust Fund and expended by the
854 Department of Economic Opportunity and the Florida Housing
855 Finance Corporation for the purposes for which the State Housing
856 Trust Fund was created and exists by law.

857 2. Eighty-seven and one-half percent of that amount shall
858 be distributed to the Local Government Housing Trust Fund and



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859 used for the purposes for which the Local Government Housing
860 Trust Fund was created and exists by law. Funds from this
861 category may also be used to provide for state and local
862 services to assist the homeless.

863 (e) The lesser of 0.017 percent of the remainder or
864 \$300,000 in each fiscal year shall be paid into the State
865 Treasury to the credit of the General Inspection Trust Fund to
866 be used to fund oyster management and restoration programs as
867 provided in s. 379.362(3).

868 (5) Distributions to the State Housing Trust Fund pursuant
869 to paragraphs (4)(c) and (d) must be sufficient to cover amounts
870 required to be transferred to the Florida Affordable Housing
871 Guarantee Program's annual debt service reserve and guarantee
872 fund pursuant to s. 420.5092(6)(a) and (b) up to the amount
873 required to be transferred to such reserve and fund based on the
874 percentage distribution of documentary stamp tax revenues to the
875 State Housing Trust Fund which is in effect in the 2004-2005
876 fiscal year.

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

880 Section 11. Paragraph (b) of subsection (1) of section
881 206.9825, Florida Statutes, is amended to read:

882 206.9825 Aviation fuel tax.—

883 (1)

884 (b) Any licensed wholesaler or terminal supplier that



885 delivers aviation fuel to an air carrier offering
886 transcontinental jet service and that, after January 1, 1996,
887 but before July 1, 2016, increases the air carrier's Florida
888 workforce by more than 1,000 ~~1000~~ percent and by 250 or more
889 full-time equivalent employee positions, may receive a credit or
890 refund as the ultimate vendor of the aviation fuel for the 6.9
891 cents excise tax previously paid, provided that the air carrier
892 has no facility for fueling highway vehicles from the tank in
893 which the aviation fuel is stored. In calculating the new or
894 additional Florida full-time equivalent employee positions, any
895 full-time equivalent employee positions of parent or subsidiary
896 corporations which existed before January 1, 1996, shall not be
897 counted toward reaching the Florida employment increase
898 thresholds. The refund allowed under this paragraph is in
899 furtherance of the goals and policies of the State Comprehensive
900 Plan set forth in s. 187.201(16)(a), (b)1., 2., (17)(a), (b)1.,
901 4., (19)(a), (b)5., (21)(a), (b)1., 2., 4., 7., 9., and 12.
902 Section 12. Effective July 1, 2019, section 206.9825,
903 Florida Statutes, as amended by this act, is amended to read:
904 206.9825 Aviation fuel tax.—
905 (1)(a) Except as otherwise provided in this part, an
906 excise tax of 4.27 ~~6.9~~ cents per gallon of aviation fuel is
907 imposed upon every gallon of aviation fuel sold in this state,
908 or brought into this state for use, upon which such tax has not
909 been paid or the payment thereof has not been lawfully assumed
910 by some person handling the same in this state. Fuel taxed



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911 pursuant to this part is ~~shall~~ not ~~be~~ subject to the taxes
912 imposed by ss. 206.41(1)(d), (e), and (f) and 206.87(1)(b), (c),
913 and (d).

914 ~~(b) Any licensed wholesaler or terminal supplier that~~
915 ~~delivers aviation fuel to an air carrier offering~~
916 ~~transcontinental jet service and that, after January 1, 1996,~~
917 ~~but before July 1, 2016, increases the air carrier's Florida~~
918 ~~workforce by more than 1,000 percent and by 250 or more full-~~
919 ~~time equivalent employee positions, may receive a credit or~~
920 ~~refund as the ultimate vendor of the aviation fuel for the 6.9~~
921 ~~cents excise tax previously paid, provided that the air carrier~~
922 ~~has no facility for fueling highway vehicles from the tank in~~
923 ~~which the aviation fuel is stored. In calculating the new or~~
924 ~~additional Florida full-time equivalent employee positions, any~~
925 ~~full-time equivalent employee positions of parent or subsidiary~~
926 ~~corporations which existed before January 1, 1996, shall not be~~
927 ~~counted toward reaching the Florida employment increase~~
928 ~~thresholds. The refund allowed under this paragraph is in~~
929 ~~furtherance of the goals and policies of the State Comprehensive~~
930 ~~Plan set forth in s. 187.201(16)(a), (b)1., 2., (17)(a), (b)1.,~~
931 ~~4., (19)(a), (b)5., (21)(a), (b)1., 2., 4., 7., 9., and 12.~~

932 ~~(c) If, before July 1, 2001, the number of full-time~~
933 ~~equivalent employee positions created or added to the air~~
934 ~~carrier's Florida workforce falls below 250, the exemption~~
935 ~~granted pursuant to this section shall not apply during the~~
936 ~~period in which the air carrier has fewer than the 250~~



937 ~~additional employees.~~

938 ~~(d) The exemption taken by credit or refund pursuant to~~
 939 ~~paragraph (b) shall apply only under the terms and conditions~~
 940 ~~set forth therein. If any part of that paragraph is judicially~~
 941 ~~declared to be unconstitutional or invalid, the validity of any~~
 942 ~~provisions taxing aviation fuel shall not be affected and all~~
 943 ~~fuel exempted pursuant to paragraph (b) shall be subject to tax~~
 944 ~~as if the exemption was never enacted. Every person benefiting~~
 945 ~~from such exemption shall be liable for and make payment of all~~
 946 ~~taxes for which a credit or refund was granted.~~

947 (b)(e)1. Sales of aviation fuel to, and exclusively used
 948 for flight training through a school of aeronautics or college
 949 of aviation by, a college based in this state which is a tax-
 950 exempt organization under s. 501(c)(3) of the Internal Revenue
 951 Code or a university based in this state are exempt from the tax
 952 imposed by this part if the college or university:

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

955 b. Offers a graduate program in aeronautical or aerospace
 956 engineering or offers flight training through a school of
 957 aeronautics or college of aviation.

958 2. A licensed wholesaler or terminal supplier that sells
 959 aviation fuel to a college or university qualified under this
 960 paragraph and that does not collect the aviation fuel tax from
 961 the college or university on such sale may receive an ultimate
 962 vendor credit for the 4.27-cent ~~6.9-cent~~ excise tax previously



963 | paid on the aviation fuel delivered to such college or
964 | university.

965 | 3. A college or university qualified under this paragraph
966 | which purchases aviation fuel from a retail supplier, including
967 | a fixed-base operator, and pays the 4.27-cent ~~6.9-cent~~ excise
968 | tax on the purchase may apply for and receive a refund of the
969 | aviation fuel tax paid.

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

973 | (b) The exemptions provided by s. 206.874 shall apply to
974 | kerosene if the dyeing and marking requirements of s. 206.8741
975 | are met.

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

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

987 | (3) An excise tax of 4.27 ~~6.9~~ cents per gallon is imposed
988 | on each gallon of aviation gasoline in the manner prescribed by



989 paragraph (2) (a). However, the exemptions allowed by paragraph
 990 (2) (b) do not apply to aviation gasoline.

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

996 (5) Any licensed wholesaler or terminal supplier that
 997 delivers undyed kerosene to a retail dealer not licensed as a
 998 wholesaler or terminal supplier for sale as a home heating or
 999 cooking fuel may receive a credit or refund as the ultimate
 1000 vendor of the kerosene for the 4.27-cent ~~6.9 cents~~ excise tax
 1001 previously paid, provided the retail dealer has no facility for
 1002 fueling highway vehicles from the tank in which the kerosene is
 1003 stored.

1004 (6) Any person who fails to meet the requirements of this
 1005 section is subject to a backup tax as provided by s. 206.873.

1006 Section 13. Section 210.13, Florida Statutes, is amended
 1007 to read:

1008 210.13 Determination of tax on failure to file a return.—
 1009 If a dealer or other person required to remit the tax under this
 1010 part fails to file any return required under this part, or,
 1011 having filed an incorrect or insufficient return, fails to file
 1012 a correct or sufficient return, as the case may require, within
 1013 10 days after the giving of notice to the dealer or other person
 1014 by the Division of Alcoholic Beverages and Tobacco that such



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1015 | return or corrected or sufficient return is required, the
1016 | division shall determine the amount of tax due by such dealer or
1017 | other person any time within 3 years after the making of the
1018 | earliest sale included in such determination and give written
1019 | notice of such determination to such dealer or other person.
1020 | Such a determination shall finally and irrevocably fix the tax
1021 | unless the dealer or other person against whom it is assessed
1022 | ~~shall~~, within 30 days after the giving of notice of such
1023 | determination, applies ~~apply~~ to the division for a hearing.
1024 | Judicial review shall not be granted unless the amount of tax
1025 | stated in the decision, with penalties thereon, if any, is ~~shall~~
1026 | ~~have been~~ first deposited with the division, and an undertaking
1027 | or bond filed in the court in which such cause may be pending in
1028 | such amount and with such sureties as the court shall approve,
1029 | conditioned that if such proceeding be dismissed or the decision
1030 | of the division confirmed, the applicant for review will pay all
1031 | costs and charges which may accrue against the applicant in the
1032 | prosecution of the proceeding. At the option of the applicant,
1033 | such undertaking or bond may be in an additional sum sufficient
1034 | to cover the tax, penalties, costs, and charges aforesaid, in
1035 | which event the applicant shall not be required to pay such tax
1036 | and penalties precedent to the granting of such review by such
1037 | court.

1038 | Section 14. Subsections (1) through (13) of section
1039 | 210.25, Florida Statutes, are renumbered as subsections (2)
1040 | through (14), respectively, a new subsection (1) is added to



1041 that section, and present subsections (11) and (13) of that
 1042 section are amended, to read:

1043 210.25 Definitions.—As used in this part:

1044 (1) "Affiliate" means a manufacturer or other person that
 1045 directly or indirectly, through one or more intermediaries,
 1046 controls or is controlled by a distributor or that is under
 1047 common control with a distributor.

1048 (12)~~(11)~~ "Tobacco products" means ~~loose tobacco suitable~~
 1049 ~~for smoking;~~ snuff; snuff flour; loose tobacco; cavendish; plug
 1050 and twist tobacco; fine cuts ~~and other chewing tobaccos;~~ shorts;
 1051 refuse scraps; clippings, cuttings, and sweepings of tobacco;~~;~~
 1052 and all other kinds and forms of products, including wraps, made
 1053 in whole or in part from tobacco leaves for use prepared in such
 1054 ~~manner as to be suitable for chewing, smoking, or sniffing. The~~
 1055 ~~term; but "tobacco products" does not include cigarettes, as~~
 1056 ~~defined in by s. 210.01(1), or cigars.~~

1057 (14)~~(13)~~ "Wholesale sales price" means the sum of:

1058 (a) The full price paid by the distributor to acquire the
 1059 tobacco products, including charges by the seller for the cost
 1060 of materials, the cost of labor and service, charges for
 1061 transportation and delivery, the federal excise tax, and any
 1062 other charge, even if the charge is listed as a separate item on
 1063 the invoice paid by the established price for which a
 1064 ~~manufacturer sells a tobacco product to a distributor, exclusive~~
 1065 ~~of any diminution by volume or other discounts, including a~~
 1066 discount provided to a distributor by an affiliate; and



1067 (b) The federal excise tax paid by the distributor on the
1068 tobacco products if the tax is not included in the full price
1069 under paragraph (a).

1070 Section 15. Effective January 1, 2017, paragraphs (c) and
1071 (d) of subsection (1) of section 212.031, Florida Statutes, are
1072 amended, and paragraph (e) is added to that subsection, to read:

1073 212.031 Tax on rental or license fee for use of real
1074 property.—

1075 (1)

1076 (c) For the exercise of such privilege, a tax is levied in
1077 an amount equal to 5 ~~6~~ percent, except for the period beginning
1078 January 1, 2018, and ending December 31, 2018, during which
1079 period the tax shall be levied in an amount equal to 4 percent,
1080 of and on the total rent or license fee charged for such real
1081 property by the person charging or collecting the rental or
1082 license fee. The total rent or license fee charged for such real
1083 property shall include payments for the granting of a privilege
1084 to use or occupy real property for any purpose and shall include
1085 base rent, percentage rents, or similar charges. Such charges
1086 shall be included in the total rent or license fee subject to
1087 tax under this section whether or not they can be attributed to
1088 the ability of the lessor's or licensor's property as used or
1089 operated to attract customers. Payments for intrinsically
1090 valuable personal property such as franchises, trademarks,
1091 service marks, logos, or patents are not subject to tax under
1092 this section. In the case of a contractual arrangement that



1093 provides for both payments taxable as total rent or license fee
 1094 and payments not subject to tax, the tax shall be based on a
 1095 reasonable allocation of such payments and shall not apply to
 1096 that portion which is for the nontaxable payments.

1097 (d) When the rental or license fee of any such real
 1098 property is paid by way of property, goods, wares, merchandise,
 1099 services, or other thing of value, the tax shall be at the rate
 1100 of 5 6 percent, except for the period beginning January 1, 2018,
 1101 and ending December 31, 2018, during which period the tax shall
 1102 be levied in an amount equal to 4 percent, of the value of the
 1103 property, goods, wares, merchandise, services, or other thing of
 1104 value.

1105 (e) The tax rate in effect at the time that the tenant or
 1106 person occupies, uses, or is entitled to the occupancy or use of
 1107 the real property is the tax rate applicable to a transaction
 1108 taxable pursuant to this section, regardless of when a rent or
 1109 license fee payment is due or paid. The applicable tax rate may
 1110 not be avoided by delaying or accelerating rent or license fee
 1111 payments.

1112 Section 16. Paragraph (c) of subsection (1) of section
 1113 212.04, Florida Statutes, is amended to read:

1114 212.04 Admissions tax; rate, procedure, enforcement.—

1115 (1)

1116 (c)1. The provisions of this chapter that authorize a tax-
 1117 exempt sale for resale do not apply to sales of admissions.

1118 However, if a purchaser of an admission subsequently resells the



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1119 admission for more than the amount paid, the purchaser shall
1120 collect tax on the full sales price and may take credit for the
1121 amount of tax previously paid. If the purchaser of the admission
1122 subsequently resells it for an amount equal to or less than the
1123 amount paid, the purchaser may ~~shall~~ not collect any additional
1124 tax or, ~~nor shall the purchaser~~ be allowed to take credit for
1125 the amount of tax previously paid.

1126 2. If a purchaser subsequently resells an admission to an
1127 entity that has a valid sales tax exemption certificate from the
1128 department, excluding an annual resale certificate, the
1129 purchaser may seek a refund or credit from the vendor. Upon an
1130 adequate showing of the ultimate exempt nature of the
1131 transaction, the vendor shall refund or credit the tax paid by
1132 the purchaser and may then seek a refund or credit of the tax
1133 from the department based on the ultimate exempt nature of the
1134 transaction. The refund or credit is allowable only if the
1135 vendor can show that the tax on the exempt transaction has been
1136 remitted to the department. If the tax has not yet been remitted
1137 to the department, the vendor may retain the exemption
1138 documentation in lieu of remitting tax to the department. This
1139 subparagraph is repealed July 1, 2019.

1140 Section 17. Paragraph (a) of subsection (1) of section
1141 212.05, Florida Statutes, is amended to read:

1142 212.05 Sales, storage, use tax.—It is hereby declared to
1143 be the legislative intent that every person is exercising a
1144 taxable privilege who engages in the business of selling



1145 | tangible personal property at retail in this state, including
 1146 | the business of making mail order sales, or who rents or
 1147 | furnishes any of the things or services taxable under this
 1148 | chapter, or who stores for use or consumption in this state any
 1149 | item or article of tangible personal property as defined herein
 1150 | and who leases or rents such property within the state.

1151 | (1) For the exercise of such privilege, a tax is levied on
 1152 | each taxable transaction or incident, which tax is due and
 1153 | payable as follows:

1154 | (a)1.a. At the rate of 6 percent of the sales price of
 1155 | each item or article of tangible personal property when sold at
 1156 | retail in this state, computed on each taxable sale for the
 1157 | purpose of remitting the amount of tax due the state, and
 1158 | including each and every retail sale.

1159 | b. Each occasional or isolated sale of an aircraft, boat,
 1160 | mobile home, or motor vehicle of a class or type which is
 1161 | required to be registered, licensed, titled, or documented in
 1162 | this state or by the United States Government shall be subject
 1163 | to tax at the rate provided in this paragraph. The department
 1164 | shall by rule adopt any nationally recognized publication for
 1165 | valuation of used motor vehicles as the reference price list for
 1166 | any used motor vehicle which is required to be licensed pursuant
 1167 | to s. 320.08(1), (2), (3)(a), (b), (c), or (e), or (9). If any
 1168 | party to an occasional or isolated sale of such a vehicle
 1169 | reports to the tax collector a sales price which is less than 80
 1170 | percent of the average loan price for the specified model and



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1171 year of such vehicle as listed in the most recent reference
1172 price list, the tax levied under this paragraph shall be
1173 computed by the department on such average loan price unless the
1174 parties to the sale have provided to the tax collector an
1175 affidavit signed by each party, or other substantial proof,
1176 stating the actual sales price. Any party to such sale who
1177 reports a sales price less than the actual sales price is guilty
1178 of a misdemeanor of the first degree, punishable as provided in
1179 s. 775.082 or s. 775.083. The department shall collect or
1180 attempt to collect from such party any delinquent sales taxes.
1181 In addition, such party shall pay any tax due and any penalty
1182 and interest assessed plus a penalty equal to twice the amount
1183 of the additional tax owed. Notwithstanding any other provision
1184 of law, the Department of Revenue may waive or compromise any
1185 penalty imposed pursuant to this subparagraph.

1186 2. This paragraph does not apply to the sale of a boat or
1187 aircraft by or through a registered dealer under this chapter to
1188 a purchaser who, at the time of taking delivery, is a
1189 nonresident of this state, does not make his or her permanent
1190 place of abode in this state, and is not engaged in carrying on
1191 in this state any employment, trade, business, or profession in
1192 which the boat or aircraft will be used in this state, or is a
1193 corporation none of the officers or directors of which is a
1194 resident of, or makes his or her permanent place of abode in,
1195 this state, or is a noncorporate entity that has no individual
1196 vested with authority to participate in the management,



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1197 direction, or control of the entity's affairs who is a resident
1198 of, or makes his or her permanent abode in, this state. For
1199 purposes of this exemption, either a registered dealer acting on
1200 his or her own behalf as seller, a registered dealer acting as
1201 broker on behalf of a seller, or a registered dealer acting as
1202 broker on behalf of the purchaser may be deemed to be the
1203 selling dealer. This exemption shall not be allowed unless:

1204 a. The purchaser removes a qualifying boat, as described
1205 in sub-subparagraph f., from the state within 90 days after the
1206 date of purchase or extension, or the purchaser removes a
1207 nonqualifying boat or an aircraft from this state within 10 days
1208 after the date of purchase or, when the boat or aircraft is
1209 repaired or altered, within 20 days after completion of the
1210 repairs or alterations; or if the aircraft will be registered in
1211 a foreign jurisdiction and:

1212 (I) Application for the aircraft's registration is
1213 properly filed with a civil airworthiness authority of a foreign
1214 jurisdiction within 10 days after the date of purchase;

1215 (II) The purchaser removes the aircraft from the state to
1216 a foreign jurisdiction within 10 days after the date the
1217 aircraft is registered by the applicable foreign airworthiness
1218 authority; and

1219 (III) The aircraft is operated in the state solely to
1220 remove it from the state to a foreign jurisdiction.

1221
1222 For purposes of this sub-subparagraph, the term "foreign



1223 jurisdiction" means any jurisdiction outside of the United
1224 States or any of its territories;

1225 b. The purchaser, within 30 days from the date of
1226 departure, provides ~~shall provide~~ the department with written
1227 proof that the purchaser licensed, registered, titled, or
1228 documented the boat or aircraft outside the state. If such
1229 written proof is unavailable, within 30 days the purchaser shall
1230 provide proof that the purchaser applied for such license,
1231 title, registration, or documentation. The purchaser shall
1232 forward to the department proof of title, license, registration,
1233 or documentation upon receipt;

1234 c. The purchaser, within 10 days of removing the boat or
1235 aircraft from Florida, furnishes ~~shall furnish~~ the department
1236 with proof of removal in the form of receipts for fuel, dockage,
1237 slippage, tie-down, or hangaring from outside of Florida. The
1238 information so provided must clearly and specifically identify
1239 the boat or aircraft;

1240 d. The selling dealer, within 5 days of the date of sale,
1241 provides ~~shall provide~~ to the department a copy of the sales
1242 invoice, closing statement, bills of sale, and the original
1243 affidavit signed by the purchaser attesting that he or she has
1244 read the provisions of this section;

1245 e. The seller makes a copy of the affidavit a part of his
1246 or her record for as long as required by s. 213.35; and

1247 f. Unless the nonresident purchaser of a boat of 5 net
1248 tons of admeasurement or larger intends to remove the boat from



1249 | this state within 10 days after the date of purchase or when the
1250 | boat is repaired or altered, within 20 days after completion of
1251 | the repairs or alterations, the nonresident purchaser applies
1252 | ~~shall apply~~ to the selling dealer for a decal which authorizes
1253 | 90 days after the date of purchase for removal of the boat. The
1254 | nonresident purchaser of a qualifying boat may apply to the
1255 | selling dealer within 60 days after the date of purchase for an
1256 | extension decal that authorizes the boat to remain in this state
1257 | for an additional 90 days, but not more than a total of 180
1258 | days, before the nonresident purchaser is required to pay the
1259 | tax imposed by this chapter. The department is authorized to
1260 | issue decals in advance to dealers. The number of decals issued
1261 | in advance to a dealer shall be consistent with the volume of
1262 | the dealer's past sales of boats which qualify under this sub-
1263 | subparagraph. The selling dealer or his or her agent shall mark
1264 | and affix the decals to qualifying boats in the manner
1265 | prescribed by the department, before ~~prior to~~ delivery of the
1266 | boat.

1267 | (I) The department is hereby authorized to charge dealers
1268 | a fee sufficient to recover the costs of decals issued, except
1269 | the extension decal shall cost \$425.

1270 | (II) The proceeds from the sale of decals will be
1271 | deposited into the administrative trust fund.

1272 | (III) Decals shall display information to identify the
1273 | boat as a qualifying boat under this sub-subparagraph,
1274 | including, but not limited to, the decal's date of expiration.



1275 (IV) The department is authorized to require dealers who
1276 purchase decals to file reports with the department and may
1277 prescribe all necessary records by rule. All such records are
1278 subject to inspection by the department.

1279 (V) Any dealer or his or her agent who issues a decal
1280 falsely, fails to affix a decal, mismarks the expiration date of
1281 a decal, or fails to properly account for decals will be
1282 considered prima facie to have committed a fraudulent act to
1283 evade the tax and will be liable for payment of the tax plus a
1284 mandatory penalty of 200 percent of the tax, and shall be liable
1285 for fine and punishment as provided by law for a conviction of a
1286 misdemeanor of the first degree, as provided in s. 775.082 or s.
1287 775.083.

1288 (VI) Any nonresident purchaser of a boat who removes a
1289 decal before ~~prior to~~ permanently removing the boat from the
1290 state, or defaces, changes, modifies, or alters a decal in a
1291 manner affecting its expiration date before ~~prior to~~ its
1292 expiration, or who causes or allows the same to be done by
1293 another, will be considered prima facie to have committed a
1294 fraudulent act to evade the tax and will be liable for payment
1295 of the tax plus a mandatory penalty of 200 percent of the tax,
1296 and shall be liable for fine and punishment as provided by law
1297 for a conviction of a misdemeanor of the first degree, as
1298 provided in s. 775.082 or s. 775.083.

1299 (VII) The department is authorized to adopt rules
1300 necessary to administer and enforce this subparagraph and to



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1301 publish the necessary forms and instructions.

1302 (VIII) The department is hereby authorized to adopt
1303 emergency rules pursuant to s. 120.54(4) to administer and
1304 enforce the provisions of this subparagraph.

1305
1306 If the purchaser fails to remove the qualifying boat from this
1307 state within the maximum 180 days after purchase or a
1308 nonqualifying boat or an aircraft from this state within 10 days
1309 after purchase or, when the boat or aircraft is repaired or
1310 altered, within 20 days after completion of such repairs or
1311 alterations, or permits the boat or aircraft to return to this
1312 state within 6 months from the date of departure, except as
1313 provided in s. 212.08(7)(fff), or if the purchaser fails to
1314 furnish the department with any of the documentation required by
1315 this subparagraph within the prescribed time period, the
1316 purchaser shall be liable for use tax on the cost price of the
1317 boat or aircraft and, in addition thereto, payment of a penalty
1318 to the Department of Revenue equal to the tax payable. This
1319 penalty shall be in lieu of the penalty imposed by s. 212.12(2).
1320 The maximum 180-day period following the sale of a qualifying
1321 boat tax-exempt to a nonresident may not be tolled for any
1322 reason.

1323 Section 18. Paragraphs (r) and (s) are added to subsection
1324 (5) of section 212.08, Florida Statutes, and paragraphs (n) and
1325 (kkk) of subsection (7) of that section are amended, to read:

1326 212.08 Sales, rental, use, consumption, distribution, and



1327 storage tax; specified exemptions.—The sale at retail, the
1328 rental, the use, the consumption, the distribution, and the
1329 storage to be used or consumed in this state of the following
1330 are hereby specifically exempt from the tax imposed by this
1331 chapter.

1332 (5) EXEMPTIONS; ACCOUNT OF USE.—

1333 (r) Building materials, rental of tangible personal
1334 property, and pest control services used to build new
1335 construction located in a rural area of opportunity.—

1336 1. Building materials, rental of tangible personal
1337 property, and pest control services used to build new
1338 construction located in a rural area of opportunity as
1339 designated by the Governor pursuant to s. 288.0656 are exempt
1340 from the tax imposed by this chapter if an owner, lessee, or
1341 lessor can demonstrate to the satisfaction of the department
1342 that the items and services have been used for new construction
1343 located in a rural area of opportunity. Except as provided in
1344 subparagraph 2., this exemption inures to the owner, lessee, or
1345 lessor at the time the new construction occurs, but only through
1346 a refund of previously paid taxes. To receive a refund pursuant
1347 to this paragraph, the owner, lessee, or lessor of the new
1348 construction must file an application under oath with the Rural
1349 Economic Development Initiative created pursuant to s. 288.0656.
1350 The application must include:

1351 a. The name and address of the person claiming the refund.

1352 b. An address and assessment roll parcel number of the



1353 real property that was improved by the new construction for
1354 which a refund of previously paid taxes is being sought.

1355 c. A description of the new construction.

1356 d. A copy of a valid building permit issued by the county
1357 or municipal building department for the new construction.

1358 e. A sworn statement, under penalty of perjury, from the
1359 general contractor licensed in this state with whom the
1360 applicant contracted to build the new construction, which lists
1361 the exempt goods and services, the actual cost of the exempt
1362 goods and services, and the amount of sales tax paid in this
1363 state on the exempt goods and services and which states that the
1364 improvement to the real property was new construction. If a
1365 general contractor was not used, the applicant, not a general
1366 contractor, shall make the sworn statement required by this sub-
1367 subparagraph. Copies of the invoices that evidence the purchase
1368 of the exempt goods and services and the payment of sales tax
1369 thereon must be attached to the sworn statement provided by the
1370 general contractor or by the applicant. Unless the actual cost
1371 of exempt goods and services and the payment of sales taxes are
1372 documented by a general contractor or by the applicant in this
1373 manner, the cost of the exempt goods and services is deemed to
1374 be an amount equal to 40 percent of the increase in assessed
1375 value of the property for ad valorem tax purposes.

1376 f. A certification by the local building code inspector
1377 that the new construction is substantially completed and is new
1378 construction.



1379 2. This exemption inures to a municipality, county, other
1380 governmental unit or agency, or nonprofit community-based
1381 organization through a refund of previously paid taxes if the
1382 exempt goods and services are paid for from the funds of a
1383 community development block grant, State Housing Initiatives
1384 Partnership Program, or similar grant or loan program. To
1385 receive a refund, a municipality, county, other governmental
1386 unit or agency, or nonprofit community-based organization must
1387 file an application that includes the same information required
1388 under subparagraph 1. In addition, the application must include
1389 a sworn statement signed by the chief executive officer of the
1390 municipality, county, other governmental unit or agency, or
1391 nonprofit community-based organization seeking a refund which
1392 states that the exempt goods and services for which a refund is
1393 sought were funded by a community development block grant, State
1394 Housing Initiatives Partnership Program, or similar grant or
1395 loan program.

1396 3. Within 10 working days after receiving an application,
1397 the Rural Economic Development Initiative shall review the
1398 application to determine whether it contains all of the
1399 information required by subparagraph 1. or subparagraph 2. and
1400 meets the criteria set out in this paragraph. The Rural Economic
1401 Development Initiative shall certify all applications that
1402 contain the required information and are eligible to receive a
1403 refund. The certification must be in writing, and a copy shall
1404 be transmitted to the executive director of the department. The



1405 applicant is responsible for forwarding a certified application
1406 to the department within the time specified in subparagraph 4.

1407 4. An application for a refund must be submitted to the
1408 department within 6 months after the new construction is deemed
1409 to be substantially completed by the local building code
1410 inspector or by November 1 after the improved property is first
1411 subject to assessment.

1412 5. Only one exemption through a refund of previously paid
1413 taxes for the new construction is permitted for any single
1414 parcel of property unless there is a change in ownership, a new
1415 lessor, or a new lessee of the real property. A refund may not
1416 be granted unless the amount to be refunded exceeds \$500. A
1417 refund may not exceed the lesser of 97.5 percent of the Florida
1418 sales or use tax paid on the cost of the exempt goods and
1419 services as determined pursuant to sub-subparagraph 1.e. or
1420 \$10,000. A refund shall be made within 30 days after formal
1421 approval by the department of the application for the refund.

1422 6. The department may adopt rules governing the manner and
1423 format of refund applications and may establish guidelines as to
1424 the requisites for an affirmative showing of qualification for
1425 exemption under this paragraph.

1426 7. The department shall deduct 10 percent of each refund
1427 amount granted under this paragraph from the amount transferred
1428 into the Local Government Half-cent Sales Tax Clearing Trust
1429 Fund pursuant to s. 212.20 for the county area in which the new
1430 construction is located and shall transfer that amount to the



1431 General Revenue Fund.

1432 8. For purposes of the exemption provided in this
1433 paragraph, the term:

1434 a. "Building materials" means tangible personal property
1435 that becomes a component part of improvements to real property.

1436 b. "Exempt goods and services" means building materials,
1437 rental of tangible personal property, and pest control services
1438 used to build new construction.

1439 c. "New construction" means improvements to real property
1440 which did not previously exist but does not include
1441 reconstruction, renovation, restoration, rehabilitation,
1442 modification, alteration, or expansion of buildings already
1443 located on the parcel on which the new construction is built.

1444 d. "Pest control" has the same meaning as provided in s.
1445 482.021.

1446 e. "Real property" has the same meaning as provided in s.
1447 192.001(12), except that the term does not include a condominium
1448 parcel or condominium property as defined in s. 718.103.

1449 f. "Substantially completed" has the same meaning as
1450 provided in s. 192.042(1).

1451 (s) Data center equipment and electricity.-

1452 1. The sale of data center equipment to a business
1453 certified pursuant to this paragraph is exempt from the tax
1454 imposed by this chapter.

1455 2. The sale of electricity for a qualifying data center to
1456 a business certified pursuant to this paragraph is exempt from



1457 the tax imposed by this chapter.

1458 3. Building materials purchased for use in constructing or
1459 expanding a qualifying data center are exempt from the tax
1460 imposed by this chapter.

1461 4. For sales of items that are tax exempt pursuant to this
1462 paragraph, possession of a written certification from the
1463 purchaser, certifying the purchaser's entitlement to the
1464 exemption, relieves the seller of the responsibility of
1465 collecting the tax on the sale of such items, and the department
1466 shall look solely to the purchaser for recovery of the tax if it
1467 determines that the purchaser was not entitled to the exemption.

1468 5.a. To be eligible to receive the exemption provided by
1469 subparagraphs 1.-3., the Department of Economic Opportunity must
1470 grant an initial certification that a business has made or will
1471 make a cumulative capital investment of at least \$75 million. To
1472 become certified initially, a business shall submit an
1473 application to Enterprise Florida, Inc. Enterprise Florida,
1474 Inc., must review the application and forward with it to the
1475 Department of Economic Opportunity a recommendation whether to
1476 approve or disapprove the application. If the Department of
1477 Economic Opportunity approves the application, the initial
1478 certification is valid for 2 years after the date of approval.
1479 Until a business entity has reached the required cumulative
1480 capital investment or has applied for a final certification
1481 under sub-subparagraph d., in lieu of submitting a new
1482 application every 2 years, the Department of Economic



1483 Opportunity may renew the initial certification biennially if
1484 the business entity submits a statement, certified under oath,
1485 that there has not been a material change in the conditions or
1486 circumstances entitling the business entity to the initial
1487 certification. The initial application and the certification
1488 renewal statement shall be developed by the Department of
1489 Economic Opportunity.

1490 b. The Division of Strategic Business Development of the
1491 Department of Economic Opportunity shall review each submitted
1492 initial application within 5 working days and determine whether
1493 the application is complete. Once complete, the division shall,
1494 within 10 working days, evaluate the application and recommend
1495 approval or disapproval to the Department of Economic
1496 Opportunity.

1497 c. Upon receipt of the initial application and
1498 recommendation from the division, or upon receipt of a
1499 certification renewal statement, the Department of Economic
1500 Opportunity shall certify within 5 working days those
1501 applications that meet the requirements of this paragraph and
1502 shall notify both the applicant of the original certification or
1503 certification renewal and the department. The department shall
1504 issue an exemption certificate to the applicant within 5 working
1505 days after such notification. If the Department of Economic
1506 Opportunity finds that the applicant does not meet the
1507 requirements, it shall notify the applicant and Enterprise
1508 Florida, Inc., within 10 working days that the application for



1509 certification has been denied and the reasons for denial. The
1510 Department of Economic Opportunity has final approval authority
1511 for certification under this section.

1512 d. Within 5 years after the date that a business certified
1513 pursuant to this paragraph makes its first qualifying real or
1514 tangible property investment in the construction or expansion of
1515 a data center, the business shall apply to the Department of
1516 Economic opportunity for final certification. The application
1517 must contain information sufficient for the Department of
1518 Economic Opportunity to verify that the business made the
1519 cumulative capital investment required by the threshold in sub-
1520 paragraph a. associated with its initial certification. The
1521 Department of Economic Opportunity shall notify the applicant
1522 for final certification and the department of its determination.
1523 The limitations set forth in s. 95.091(3) shall be tolled from
1524 the time the department issues an exemption certificate pursuant
1525 to sub-subparagraph c. until the Department of Economic
1526 Opportunity makes a final certification determination pursuant
1527 to this sub-subparagraph.

1528 e. The initial application and certification renewal
1529 statement must indicate, for program evaluation purposes only,
1530 the average number of full-time equivalent employees at the
1531 facility over the preceding calendar year, the average wage and
1532 benefits paid to those employees over the preceding calendar
1533 year, the total investment made in real and tangible personal
1534 property over the preceding calendar year, and the total value



1535 of tax-exempt purchases and taxes exempted during the previous
1536 calendar year. The department shall assist the Department of
1537 Economic Opportunity in evaluating and verifying information
1538 provided in the application for exemption.

1539 f. The Department of Economic Opportunity may use the
1540 information reported on the initial application and
1541 certification renewal statement for program evaluation purposes
1542 only. The average number of full-time equivalent employees, a
1543 specific level of employment creation or maintenance, or the
1544 like, is not a prerequisite or requirement to qualify for this
1545 exemption.

1546 6. A business is eligible to receive the exemption
1547 provided by subparagraph 3. if it has written certification from
1548 a business certified pursuant to this paragraph that the
1549 building materials purchased tax-exempt will be used in
1550 constructing or expanding a qualifying data center. The written
1551 certification must include a copy of the eligible business's
1552 exemption certificate.

1553 7. The Department of Economic Opportunity and the
1554 department may adopt rules to implement this exemption.
1555 Purchasers and lessees of data center equipment and purchasers
1556 of electricity that qualify for the exemption provided in this
1557 paragraph shall furnish the vendor with a copy of the exemption
1558 certificate for the item or items eligible for exemption. A
1559 person furnishing a false exemption certificate to the vendor
1560 for the purpose of evading payment of any tax imposed under this



1561 chapter is subject to the penalties set forth in s. 212.085 and
1562 as otherwise provided by law. Purchasers with self-accrual
1563 authority shall maintain all documentation necessary to prove
1564 the exempt status of purchases.

1565 8. As used in this paragraph, the term:

1566 a. "Cumulative capital investment" means the total capital
1567 investment in land, buildings, equipment, including data center
1568 equipment, and all other eligible capital costs made in
1569 connection with the construction or expansion of a data center
1570 in this state. The term does not include expenditures to replace
1571 tangible personal property that has reached the end of its
1572 useful life or expenditures made to acquire an existing data
1573 center. To qualify, such investment must be made on or after
1574 January 1, 2016, and within 5 years after the date an owner,
1575 operator, user, or tenant of a data center makes its first real
1576 or tangible property investment in the construction or expansion
1577 of a data center.

1578 b. "Data center" means a facility that:

1579 (I) Is comprised of one or more land parcels in the state,
1580 along with the buildings, substations and other infrastructure,
1581 fixtures, and personal property located on those parcels;

1582 (II) Is or will be occupied by one or more operators,
1583 owners, users, or tenants; and

1584 (III) Is primarily used to house and operate equipment
1585 that receives, stores, aggregates, manages, processes,
1586 transforms, retrieves, researches, or transmits data and



1587 services and functions related thereto.

1588 c. "Data center equipment" means equipment used wholly
1589 within, wholly at, or wholly in conjunction with a data center
1590 to outfit, operate, support, power, secure, or protect a data
1591 center, along with component parts, installations, refreshments,
1592 replacements, redundancies, operating or enabling software,
1593 including any updates and new versions, and upgrades to or for
1594 this equipment, regardless of whether any of the equipment is
1595 affixed to or incorporated into real property, including:

1596 (I) Equipment necessary to transform, generate,
1597 distribute, store, back up, or manage electricity that is
1598 required to operate computer server equipment, including
1599 generators, transformers, substations, whether located at the
1600 facility or off site, uninterruptible power supply systems,
1601 power distribution units, power panel conduits, gaseous fuel
1602 piping, cabling, wiring, busses, duct banks, switches,
1603 switchboards and other switch gear, batteries, and testing
1604 equipment.

1605 (II) Equipment necessary to cool and maintain a controlled
1606 environment for the operation of computers, servers, and other
1607 components of the data center, including mechanical equipment,
1608 refrigerant piping, gaseous fuel piping, adiabatic and free
1609 cooling systems, cooling towers, chillers, condensers, pumps,
1610 fans, water softeners, air handling units, indoor direct
1611 exchange units, fans, ducting and filters, and related HVAC
1612 equipment.



1613 (III) Water conservation systems, including facilities or
1614 mechanisms that are designed to collect, conserve, and reuse
1615 water.

1616 (IV) Computers, servers, and related equipment, chassis,
1617 networking and telecommunications equipment, switches, racks,
1618 cabling, trays, conduits, fiber optics, and routers.

1619 (V) Monitoring equipment and security systems.

1620 (VI) Modular data centers and preassembled components of
1621 any item described in this paragraph, including components used
1622 in the manufacturing of modular data centers.

1623 (VII) Other tangible personal property, fixtures, and
1624 infrastructure that are essential to the operation of a data
1625 center.

1626 d. "Eligible capital costs" means all expenses incurred by
1627 an owner, operator, user, or tenant of a data center connected
1628 with acquiring, constructing, installing, equipping, or
1629 expanding a data center, including, but not limited to:

1630 (I) The costs of acquiring, constructing, installing,
1631 equipping, and financing a data center, including all
1632 obligations incurred for labor and obligations to contractors,
1633 subcontractors, builders, and materialmen.

1634 (II) The costs of acquiring land or rights to land and any
1635 costs incidental thereto, including recording fees.

1636 (III) The costs of architectural and engineering services,
1637 including test borings, surveys, estimates, plans and
1638 specifications, preliminary investigations, environmental



1639 mitigation, and supervision of construction, as well as the
1640 performance of all duties required by or consequent to the
1641 acquisition, construction, installation, and equipping of a data
1642 center.

1643 (IV) The costs associated with installing fixtures and
1644 equipment; surveys, including archaeological and environmental
1645 surveys; site tests and inspections; subsurface site work and
1646 excavation; removal of structures, roadways, and other surface
1647 obstructions; filling, grading, paving, and provision for
1648 drainage, storm water retention, and installation of utilities,
1649 including water, sewer, sewage treatment, gas, electricity,
1650 communications, and similar facilities; and offsite construction
1651 of utility extensions to the boundaries of the property.

1652 e. "Qualifying data center" means a data center for which
1653 the Department of Economic Opportunity has certified that one or
1654 more of the data center's owners, operators, users, or tenants,
1655 individually, have made or will make a cumulative capital
1656 investment of at least \$75 million.

1657 9.a. In addition to its existing audit and investigation
1658 authority, the department may perform any additional financial
1659 and technical audits and investigations, including examining the
1660 accounts, books, and records of the applicant, which are
1661 necessary to verify eligibility for the exemptions authorized by
1662 this paragraph and to ensure compliance with this paragraph. The
1663 Department of Economic Opportunity shall provide technical
1664 assistance when requested by the department on any technical



1665 audits or examinations performed pursuant to this subparagraph.

1666 b. If the department determines, as a result of an audit or
1667 examination or from information received from the Department of
1668 Economic Opportunity, that a certified entity received a tax
1669 exemption pursuant to this paragraph to which it was not
1670 entitled, the department may, in addition to the remedies
1671 provided by this subsection, pursue recovery of such funds
1672 pursuant to the laws and rules governing the assessment of
1673 taxes.

1674 c. The Department of Economic Opportunity may revoke or
1675 modify any written decision certifying eligibility for a tax
1676 exemption authorized under this paragraph if it discovers that
1677 the tax exemption applicant submitted a false statement,
1678 representation, or certification in any application, record,
1679 report, plan, or other document filed in an attempt to receive
1680 tax exemptions authorized under this paragraph. The Department
1681 of Economic Opportunity shall immediately notify the department
1682 of any revoked or modified orders affecting previously certified
1683 tax exemptions.

1684 (7) MISCELLANEOUS EXEMPTIONS.—Exemptions provided to any
1685 entity by this chapter do not inure to any transaction that is
1686 otherwise taxable under this chapter when payment is made by a
1687 representative or employee of the entity by any means,
1688 including, but not limited to, cash, check, or credit card, even
1689 when that representative or employee is subsequently reimbursed
1690 by the entity. In addition, exemptions provided to any entity by



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1691 | this subsection do not inure to any transaction that is
1692 | otherwise taxable under this chapter unless the entity has
1693 | obtained a sales tax exemption certificate from the department
1694 | or the entity obtains or provides other documentation as
1695 | required by the department. Eligible purchases or leases made
1696 | with such a certificate must be in strict compliance with this
1697 | subsection and departmental rules, and any person who makes an
1698 | exempt purchase with a certificate that is not in strict
1699 | compliance with this subsection and the rules is liable for and
1700 | shall pay the tax. The department may adopt rules to administer
1701 | this subsection.

1702 | (n) Veterans' organizations.—

1703 | 1. There are exempt from the tax imposed by this chapter
1704 | transactions involving sales or leases to qualified veterans'
1705 | organizations and their auxiliaries when used in carrying on
1706 | their customary veterans' organization activities or sales of
1707 | food or drink by qualified veterans' organizations in connection
1708 | with customary veterans' organization activities to members of
1709 | qualified veterans' organizations.

1710 | 2. As used in this paragraph, the term "veterans'
1711 | organizations" means nationally chartered or recognized
1712 | veterans' organizations, including, but not limited to, the
1713 | American Legion, Veterans of Foreign Wars of the United States,
1714 | Florida chapters of the Paralyzed Veterans of America, Catholic
1715 | War Veterans of the U.S.A., Jewish War Veterans of the U.S.A.,
1716 | and the Disabled American Veterans, Department of Florida, Inc.,



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1717 which hold current exemptions from federal income tax under s.
1718 501(c)(4) or (19) of the Internal Revenue Code of 1986, as
1719 amended.

1720 (kkk) Certain machinery and equipment.—

1721 1. Industrial machinery and equipment purchased by
1722 eligible manufacturing businesses which is used at a fixed
1723 location in ~~within~~ this state, ~~or a mixer drum affixed to a~~
1724 ~~mixer truck which is used at any location within this state to~~
1725 ~~mix, agitate, and transport freshly mixed concrete in a plastic~~
1726 ~~state,~~ for the manufacture, processing, compounding, or
1727 production of items of tangible personal property for sale is
1728 ~~shall be~~ exempt from the tax imposed by this chapter. ~~Parts and~~
1729 ~~labor required to affix a mixer drum exempt under this paragraph~~
1730 ~~to a mixer truck are also exempt.~~ If, at the time of purchase,
1731 the purchaser furnishes the seller with a signed certificate
1732 certifying the purchaser's entitlement to exemption pursuant to
1733 this paragraph, the seller is not required to collect ~~is~~
1734 ~~relieved of the responsibility for collecting~~ the tax on the
1735 sale of such items, and the department shall look solely to the
1736 purchaser for recovery of the tax if it determines that the
1737 purchaser was not entitled to the exemption.

1738 2. For purposes of this paragraph, the term:

1739 a. "Eligible manufacturing business" means any business
1740 whose primary business activity at the location where the
1741 industrial machinery and equipment is located is within the
1742 industries classified under NAICS codes 31, 32, ~~and~~ 33, and



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1744 | b. "Eligible postharvest activity business" means a
1745 | business whose primary business activity, at the location where
1746 | the postharvest machinery and equipment is located, is within
1747 | the industries classified under NAICS code 115114.

1748 | ~~c. As used in this subparagraph,~~ "NAICS" means those
1749 | classifications contained in the North American Industry
1750 | Classification System, as published in 2007 by the Office of
1751 | Management and Budget, Executive Office of the President.

1752 | ~~d.b.~~ "Primary business activity" means an activity
1753 | representing more than 50 percent of the activities conducted at
1754 | the location where the industrial machinery and equipment or
1755 | postharvest machinery and equipment is located.

1756 | ~~e.e.~~ "Industrial machinery and equipment" means tangible
1757 | personal property or other property that has a depreciable life
1758 | of 3 years or more and that is used as an integral part in the
1759 | manufacturing, processing, compounding, or production of
1760 | tangible personal property for sale. The term includes tangible
1761 | personal property or other property that has a depreciable life
1762 | of 3 years or more which is used as an integral part in the
1763 | recycling of metals for sale. A building and its structural
1764 | components are not industrial machinery and equipment unless the
1765 | building or structural component is so closely related to the
1766 | industrial machinery and equipment that it houses or supports
1767 | that the building or structural component can be expected to be
1768 | replaced when the machinery and equipment are replaced. Heating



1769 and air conditioning systems are not industrial machinery and
1770 equipment unless the sole justification for their installation
1771 is to meet the requirements of the production process, even
1772 though the system may provide incidental comfort to employees or
1773 serve, to an insubstantial degree, nonproduction activities. The
1774 term includes parts and accessories for industrial machinery and
1775 equipment only to the extent that the parts and accessories are
1776 purchased before ~~prior to~~ the date the machinery and equipment
1777 are placed in service.

1778 f. "Postharvest activities" means services performed on
1779 crops, after their harvest, with the intent of preparing them
1780 for market or further processing. Postharvest activities
1781 include, but are not limited to, crop cleaning, sun drying,
1782 shelling, fumigating, curing, sorting, grading, packing, and
1783 cooling.

1784 g. "Postharvest machinery and equipment" means tangible
1785 personal property or other property with a depreciable life of 3
1786 years or more which is used primarily for postharvest
1787 activities. A building and its structural components are not
1788 postharvest industrial machinery and equipment unless the
1789 building or structural component is so closely related to the
1790 postharvest machinery and equipment that it houses or supports
1791 that the building or structural component can be expected to be
1792 replaced when the postharvest machinery and equipment is
1793 replaced. Heating and air conditioning systems are not
1794 postharvest machinery and equipment unless the sole



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1795 justification for their installation is to meet the requirements
1796 of the postharvest activities process, even though the system
1797 may provide incidental comfort to employees or serve, to an
1798 insubstantial degree, nonpostharvest activities.

1799 3. Postharvest machinery and equipment purchased by an
1800 eligible postharvest activity business which is used at a fixed
1801 location in this state is exempt from the tax imposed by this
1802 chapter. All labor charges for the repair of, and parts and
1803 materials used in the repair of and incorporated into, such
1804 postharvest machinery and equipment are also exempt. If, at the
1805 time of purchase, the purchaser furnishes the seller with a
1806 signed certificate certifying the purchaser's entitlement to
1807 exemption pursuant to this subparagraph, the seller is not
1808 required to collect the tax on the sale of such items, and the
1809 department shall look solely to the purchaser for recovery of
1810 the tax if it determines that the purchaser was not entitled to
1811 the exemption.

1812 4.3. A mixer drum affixed to a mixer truck which is used
1813 at any location in this state to mix, agitate, and transport
1814 freshly mixed concrete in a plastic state for sale is exempt
1815 from the tax imposed by this chapter. Parts and labor required
1816 to affix a mixer drum exempt under this subparagraph to a mixer
1817 truck are also exempt. If, at the time of purchase, the
1818 purchaser furnishes the seller with a signed certificate
1819 certifying the purchaser's entitlement to exemption pursuant to
1820 this subparagraph, the seller is not required to collect the tax



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1821 on the sale of such items, and the department shall look solely
1822 to the purchaser for recovery of the tax if it determines that
1823 the purchaser was not entitled to the exemption. This
1824 subparagraph ~~paragraph~~ is repealed April 30, 2017.

1825 Section 19. Effective upon this act becoming a law and
1826 operating retroactively to January 1, 2016, paragraph (n) of
1827 subsection (1) and paragraph (c) of subsection (2) of section
1828 220.03, Florida Statutes, are amended to read:

1829 220.03 Definitions.—

1830 (1) SPECIFIC TERMS.—When used in this code, and when not
1831 otherwise distinctly expressed or manifestly incompatible with
1832 the intent thereof, the following terms shall have the following
1833 meanings:

1834 (n) "Internal Revenue Code" means the United States
1835 Internal Revenue Code of 1986, as amended and in effect on
1836 January 1, 2016 ~~2015~~, except as provided in subsection (3).

1837 (2) DEFINITIONAL RULES.—When used in this code and neither
1838 otherwise distinctly expressed nor manifestly incompatible with
1839 the intent thereof:

1840 (c) Any term used in this code has the same meaning as
1841 when used in a comparable context in the Internal Revenue Code
1842 and other statutes of the United States relating to federal
1843 income taxes, as such code and statutes are in effect on January
1844 1, 2016 ~~2015~~. However, if subsection (3) is implemented, the
1845 meaning of a term shall be taken at the time the term is applied
1846 under this code.



1847 Section 20. Effective upon this act becoming a law and
1848 operating retroactively to January 1, 2016, paragraph (e) of
1849 subsection (1) of section 220.13, Florida Statutes, is amended
1850 to read:

1851 220.13 "Adjusted federal income" defined.—

1852 (1) The term "adjusted federal income" means an amount
1853 equal to the taxpayer's taxable income as defined in subsection
1854 (2), or such taxable income of more than one taxpayer as
1855 provided in s. 220.131, for the taxable year, adjusted as
1856 follows:

1857 (e) Adjustments related to federal acts.—Taxpayers shall
1858 be required to make the adjustments prescribed in this paragraph
1859 for Florida tax purposes with respect to certain tax benefits
1860 received pursuant to the Economic Stimulus Act of 2008, the
1861 American Recovery and Reinvestment Act of 2009, the Small
1862 Business Jobs Act of 2010, the Tax Relief, Unemployment
1863 Insurance Reauthorization, and Job Creation Act of 2010, the
1864 American Taxpayer Relief Act of 2012, ~~and~~ the Tax Increase
1865 Prevention Act of 2014, and the Consolidated Appropriations Act
1866 of 2016.

1867 1. There shall be added to such taxable income an amount
1868 equal to 100 percent of any amount deducted for federal income
1869 tax purposes as bonus depreciation for the taxable year pursuant
1870 to ss. 167 and 168(k) of the Internal Revenue Code of 1986, as
1871 amended by s. 103 of Pub. L. No. 110-185, s. 1201 of Pub. L. No.
1872 111-5, s. 2022 of Pub. L. No. 111-240, s. 401 of Pub. L. No.



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1873 111-312, s. 331 of Pub. L. No. 112-240, ~~and~~ s. 125 of Pub. L.
1874 No. 113-295, and s. 143 of Division Q of Pub. L. No. 114-113,
1875 for property placed in service after December 31, 2007, and
1876 before January 1, 2021 ~~2015~~. For the taxable year and for each
1877 of the 6 subsequent taxable years, there shall be subtracted
1878 from such taxable income an amount equal to one-seventh of the
1879 amount by which taxable income was increased pursuant to this
1880 subparagraph, notwithstanding any sale or other disposition of
1881 the property that is the subject of the adjustments and
1882 regardless of whether such property remains in service in the
1883 hands of the taxpayer.

1884 2. There shall be added to such taxable income an amount
1885 equal to 100 percent of any amount in excess of \$128,000
1886 deducted for federal income tax purposes for the taxable year
1887 pursuant to s. 179 of the Internal Revenue Code of 1986, as
1888 amended by s. 102 of Pub. L. No. 110-185, s. 1202 of Pub. L. No.
1889 111-5, s. 2021 of Pub. L. No. 111-240, s. 402 of Pub. L. No.
1890 111-312, s. 315 of Pub. L. No. 112-240, and s. 127 of Pub. L.
1891 No. 113-295, for taxable years beginning after December 31,
1892 2007, and before January 1, 2015. For the taxable year and for
1893 each of the 6 subsequent taxable years, there shall be
1894 subtracted from such taxable income one-seventh of the amount by
1895 which taxable income was increased pursuant to this
1896 subparagraph, notwithstanding any sale or other disposition of
1897 the property that is the subject of the adjustments and
1898 regardless of whether such property remains in service in the



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1899 hands of the taxpayer.

1900 3. There shall be added to such taxable income an amount
1901 equal to the amount of deferred income not included in such
1902 taxable income pursuant to s. 108(i)(1) of the Internal Revenue
1903 Code of 1986, as amended by s. 1231 of Pub. L. No. 111-5. There
1904 shall be subtracted from such taxable income an amount equal to
1905 the amount of deferred income included in such taxable income
1906 pursuant to s. 108(i)(1) of the Internal Revenue Code of 1986,
1907 as amended by s. 1231 of Pub. L. No. 111-5.

1908 4. Subtractions available under this paragraph may be
1909 transferred to the surviving or acquiring entity following a
1910 merger or acquisition and used in the same manner and with the
1911 same limitations as specified by this paragraph.

1912 5. The additions and subtractions specified in this
1913 paragraph are intended to adjust taxable income for Florida tax
1914 purposes, and, notwithstanding any other provision of this code,
1915 such additions and subtractions shall be permitted to change a
1916 taxpayer's net operating loss for Florida tax purposes.

1917 Section 21. (1) The Department of Revenue is authorized,
1918 and all conditions are deemed to be met, to adopt emergency
1919 rules pursuant to s. 120.54(4), Florida Statutes, for the
1920 purpose of implementing the amendments made by this act to s.
1921 220.03(1)(n) and (2)(c), Florida Statutes, and s. 220.13(1)(e),
1922 Florida Statutes.

1923 (2) Notwithstanding any other provision of law, emergency
1924 rules adopted pursuant to subsection (1) are effective for 6



1925 months after adoption and may be renewed during the pendency of
 1926 procedures to adopt permanent rules addressing the subject of
 1927 the emergency rules.

1928 (3) This section expires January 1, 2020.

1929 Section 22. Paragraph (f) of subsection (2) of section
 1930 220.1845, Florida Statutes, is amended to read:

1931 220.1845 Contaminated site rehabilitation tax credit.—

1932 (2) AUTHORIZATION FOR TAX CREDIT; LIMITATIONS.—

1933 (f) The total amount of the tax credits which may be
 1934 granted under this section is \$21.6 million in the 2015-2016
 1935 fiscal year, \$10 million in the 2016-2017 fiscal year, and \$5
 1936 million annually thereafter.

1937 Section 23. Paragraph (c) of subsection (1) and subsection
 1938 (2) of section 220.192, Florida Statutes, are amended to read:

1939 220.192 Renewable energy technologies investment tax
 1940 credit.—

1941 (1) DEFINITIONS.—For purposes of this section, the term:

1942 (c) "Eligible costs" means 75 percent of all capital
 1943 costs, operation and maintenance costs, and research and
 1944 development costs incurred between July 1, 2012, and June 30,
 1945 2017 ~~2016~~, not to exceed \$1 million per state fiscal year for
 1946 each taxpayer and up to a limit of \$10 million per state fiscal
 1947 year for all taxpayers, in connection with an investment in the
 1948 production, storage, and distribution of biodiesel (B10-B100),
 1949 ethanol (E10-E100), and other renewable fuel in the state,
 1950 including the costs of constructing, installing, and equipping



1951 such technologies in the state. Gasoline fueling station pump
 1952 retrofits for biodiesel (B10-B100), ethanol (E10-E100), and
 1953 other renewable fuel distribution qualify as an eligible cost
 1954 under this section.

1955 (2) TAX CREDIT.—For tax years beginning on or after
 1956 January 1, 2013, a credit against the tax imposed by this
 1957 chapter shall be granted in an amount equal to the eligible
 1958 costs. Credits may be used in tax years beginning January 1,
 1959 2013, and ending December 31, 2017 ~~2016~~, after which the credit
 1960 shall expire. If the credit is not fully used in any one tax
 1961 year because of insufficient tax liability on the part of the
 1962 corporation, the unused amount may be carried forward and used
 1963 in tax years beginning January 1, 2013, and ending December 31,
 1964 2019 ~~2018~~, after which the credit carryover expires and may not
 1965 be used. A taxpayer that files a consolidated return in this
 1966 state as a member of an affiliated group under s. 220.131(1) may
 1967 be allowed the credit on a consolidated return basis up to the
 1968 amount of tax imposed upon the consolidated group. Any eligible
 1969 cost for which a credit is claimed and which is deducted or
 1970 otherwise reduces federal taxable income shall be added back in
 1971 computing adjusted federal income under s. 220.13.

1972 Section 24. Paragraph (e) of subsection (2), paragraphs
 1973 (b) and (g) of subsection (3), and subsection (8) of section
 1974 220.193, Florida Statutes, are amended to read:

1975 220.193 Florida renewable energy production credit.—

1976 (2) As used in this section, the term:



1977 (e) "New facility" means a Florida renewable energy
 1978 facility that is operationally placed in service after May 1,
 1979 2006. The term includes a Florida renewable energy facility that
 1980 has had an expansion operationally placed in service after May
 1981 1, 2006, and whose cost exceeded 50 percent of the assessed
 1982 value of the facility immediately before the expansion, and
 1983 includes any nonpublic waste-to-energy facility certified
 1984 pursuant to ss. 403.501-403.518.

1985 (3) An annual credit against the tax imposed by this
 1986 section shall be allowed to a taxpayer, based on the taxpayer's
 1987 production and sale of electricity from a new or expanded
 1988 Florida renewable energy facility. For a new facility, the
 1989 credit shall be based on the taxpayer's sale of the facility's
 1990 entire electrical production. For an expanded facility, the
 1991 credit shall be based on the increases in the facility's
 1992 electrical production that are achieved after May 1, 2012.

1993 (b) The credit may be claimed for electricity produced and
 1994 sold on or after January 1, 2013. ~~Beginning in 2014 and~~
 1995 ~~continuing until 2017,~~ Each taxpayer claiming a credit under
 1996 this section must apply to the Department of Agriculture and
 1997 Consumer Services by the date established by the Department of
 1998 Agriculture and Consumer Services for an allocation of available
 1999 credits for that year. The application form shall be adopted by
 2000 rule of the Department of Agriculture and Consumer Services in
 2001 consultation with the commission. The application form shall, at
 2002 a minimum, require a sworn affidavit from each taxpayer



2003 certifying the increase in production and sales that form the
 2004 basis of the application and certifying that all information
 2005 contained in the application is true and correct.

2006 (g) ~~Notwithstanding any other provision of this section,~~
 2007 ~~credits for the production and sale of electricity from a new or~~
 2008 ~~expanded Florida renewable energy facility may be earned between~~
 2009 ~~January 1, 2013, and June 30, 2016.~~ The combined total amount of
 2010 tax credits which may be granted for all taxpayers under this
 2011 section is limited to ~~\$5 million in state fiscal year 2012-2013~~
 2012 ~~and~~ \$10 million per state fiscal year in state fiscal years
 2013 ~~2013-2014 through~~ 2016-2017 and 2017-2018. If the annual tax
 2014 credit authorization amount is not exhausted by allocations of
 2015 credits within that particular state fiscal year, any authorized
 2016 but unallocated credit amounts may be used to grant credits that
 2017 were earned pursuant to s. 220.192 but unallocated due to a lack
 2018 of authorized funds.

2019 ~~(8) This section shall take effect upon becoming law and~~
 2020 ~~shall apply to tax years beginning on and after January 1, 2013.~~

2021 Section 25. Paragraph (e) of subsection (2) of section
 2022 220.196, Florida Statutes, is amended to read:

2023 220.196 Research and development tax credit.—

2024 (2) TAX CREDIT.—

2025 (e) The combined total amount of tax credits which may be
 2026 granted to all business enterprises under this section during
 2027 any calendar year is \$9 million, except that the total amount
 2028 that may be granted ~~awarded~~ in the 2016 calendar year is \$23



2029 million and the total amount that may be granted in the 2017
 2030 calendar year is \$18 million. Applications may be filed with the
 2031 department on or after March 20 and before March 27 for
 2032 qualified research expenses incurred within the preceding
 2033 calendar year. If the total credits for all applicants exceed
 2034 the maximum amount allowed under this paragraph, the credits
 2035 shall be allocated on a prorated basis.

2036 Section 26. Effective upon this act becoming a law and
 2037 applicable to taxable years beginning on or after January 1,
 2038 2016, section 220.222, Florida Statutes, is amended to read:

2039 220.222 Returns; time and place for filing.—

2040 (1) (a) Returns required by this code shall be filed with
 2041 the office of the department in Leon County or at such other
 2042 place as the department may by regulation prescribe. All returns
 2043 required for a DISC (Domestic International Sales Corporation)
 2044 under paragraph 6011(c)(2) of the Internal Revenue Code shall be
 2045 filed on or before the 1st day of the 10th month after ~~following~~
 2046 the close of the taxable year; all partnership information
 2047 returns shall be filed on or before the 1st day of the 4th ~~5th~~
 2048 month after ~~following~~ the close of the taxable year; and all
 2049 other returns shall be filed on or before the 1st day of the 5th
 2050 ~~4th~~ month after ~~following~~ the close of the taxable year or the
 2051 15th day after ~~following~~ the due date, without extension, for
 2052 the filing of the related federal return for the taxable year,
 2053 unless under subsection (2) one or more extensions of time, not
 2054 to exceed 6 months in the aggregate, for any such filing is



2055 granted.

2056 (b) Notwithstanding paragraph (a), for taxable years

2057 beginning before January 1, 2026, returns of taxpayers with a

2058 taxable year ending on June 30 shall be filed on or before the

2059 1st day of the 4th month after the close of the taxable year or

2060 the 15th day after the due date, without extension, for the

2061 filing of the related federal return for the taxable year,

2062 unless under subsection (2) one or more extensions of time for

2063 any such filing is granted.

2064 (2) (a) When a taxpayer has been granted an extension or

2065 extensions of time within which to file its federal income tax

2066 return for any taxable year, and if the requirements of s.

2067 220.32 are met, the filing of a request for such extension or

2068 extensions with the department shall automatically extend the

2069 due date of the return required under this code until ~~15 days~~

2070 ~~after the expiration of the federal extension or until the~~

2071 ~~expiration of 6 months from the original due date, whichever~~

2072 ~~first occurs.~~

2073 (b) The department may grant an extension or extensions of

2074 time for the filing of any return required under this code upon

2075 receiving a prior request therefor if good cause for an

2076 extension is shown. However, the aggregate extensions of time

2077 under paragraph ~~paragraphs~~ (a) and this paragraph must ~~(b) shall~~

2078 not exceed 6 months. An ~~No~~ extension granted under this

2079 paragraph is not ~~shall be~~ valid unless the taxpayer complies

2080 with ~~the requirements of~~ s. 220.32.



2081 (c) For purposes of this subsection, a taxpayer is not in
 2082 compliance with ~~the requirements of~~ s. 220.32 if the taxpayer
 2083 underpays the required payment by more than the greater of
 2084 \$2,000 or 30 percent of the tax shown on the return when filed.

2085 (d) For taxable years beginning before January 1, 2026,
 2086 the 6-month time period in paragraphs (a) and (b) shall be 7
 2087 months for taxpayers with a taxable year ending June 30 and
 2088 shall be 5 months for taxpayers with a taxable year ending
 2089 December 31.

2090 Section 27. Effective upon this act becoming a law and
 2091 applicable to taxable years beginning on or after January 1,
 2092 2017, section 220.241, Florida Statutes, is amended to read:

2093 220.241 Declaration; time for filing.—

2094 (1) A declaration of estimated tax under this code shall
 2095 be filed before the 1st day of the 6th ~~5th~~ month of each taxable
 2096 year, except that if the minimum tax requirement of s. 220.24(1)
 2097 is first met:

2098 (a) ~~(1)~~ After the 3rd month and before the 6th month of the
 2099 taxable year, the declaration shall be filed before the 1st day
 2100 of the 7th month;

2101 (b) ~~(2)~~ After the 5th month and before the 9th month of the
 2102 taxable year, the declaration shall be filed before the 1st day
 2103 of the 10th month; or

2104 (c) ~~(3)~~ After the 8th month and before the 12th month of
 2105 the taxable year, the declaration shall be filed for the taxable
 2106 year before the 1st day of the succeeding taxable year.



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2107 (2) Notwithstanding subsection (1), for taxable years
2108 beginning before January 1, 2026, taxpayers with a taxable year
2109 ending on June 30 shall file declarations before the 1st day of
2110 the 5th month of each taxable year, unless paragraph (1)(a),
2111 paragraph (1)(b), or paragraph (1)(c) applies.

2112 Section 28. Effective upon this act becoming a law and
2113 applicable to taxable years beginning on or after January 1,
2114 2017, subsection (1) of section 220.33, Florida Statutes, is
2115 amended to read:

2116 220.33 Payments of estimated tax.—A taxpayer required to
2117 file a declaration of estimated tax pursuant to s. 220.24 shall
2118 pay such estimated tax as follows:

2119 (1) If the declaration is required to be filed before the
2120 1st day of the 6th ~~5th~~ month of the taxable year, the estimated
2121 tax shall be paid in four equal installments. The first
2122 installment shall be paid at the time of the required filing of
2123 the declaration; the second and third installments shall be paid
2124 before the 1st day of the 7th month and before the 1st day of
2125 the 10th month of the taxable year, respectively; and the fourth
2126 installment shall be paid before the 1st day of the next taxable
2127 year.

2128 Section 29. Effective upon this act becoming a law and
2129 applicable to taxable years beginning on or after January 1,
2130 2017, paragraph (c) of subsection (2) of section 220.34, Florida
2131 Statutes, is amended to read:

2132 220.34 Special rules relating to estimated tax.—



2133 (2) No interest or penalty shall be due or paid with
 2134 respect to a failure to pay estimated taxes except the
 2135 following:

2136 (c) The period of the underpayment for which interest and
 2137 penalties apply shall commence on the date the installment was
 2138 required to be paid, determined without regard to any extensions
 2139 of time, and shall terminate on the earlier of the following
 2140 dates:

2141 1. The 1st ~~first~~ day of the 5th ~~fourth~~ month after
 2142 ~~following~~ the close of the taxable year;

2143 2. For taxable years beginning before January 1, 2026, for
 2144 taxpayers with a taxable year ending June 30, the 1st day of the
 2145 4th month after the close of the taxable year; or

2146 ~~3.2.~~ With respect to any portion of the underpayment, the
 2147 date on which such portion is paid.

2148
 2149 For purposes of this paragraph, a payment of estimated tax on
 2150 any installment date shall be considered a payment of any
 2151 previous underpayment only to the extent such payment exceeds
 2152 the amount of the installment determined under subparagraph
 2153 (b)1. for such installment date.

2154 Section 30. Subsection (4) of section 376.30781, Florida
 2155 Statutes, is amended to read:

2156 376.30781 Tax credits for rehabilitation of drycleaning-
 2157 solvent-contaminated sites and brownfield sites in designated
 2158 brownfield areas; application process; rulemaking authority;



2159 | revocation authority.—

2160 | (4) The Department of Environmental Protection is
 2161 | responsible for allocating the tax credits provided for in s.
 2162 | 220.1845, which may not exceed a total of \$21.6 million in tax
 2163 | credits in the 2015-2016 fiscal year, \$10 million in tax credits
 2164 | in the 2016-2017 fiscal year, and \$5 million in tax credits
 2165 | annually thereafter.

2166 | Section 31. Subsections (1) and (2) of section 561.121,
 2167 | Florida Statutes, are amended to read:

2168 | 561.121 Deposit of revenue.—

2169 | (1) All state funds collected pursuant to ss. 563.05,
 2170 | 564.06, 565.02(9), and 565.12 shall be paid into the State
 2171 | Treasury and disbursed in the following manner:

2172 | (a) Two percent of monthly collections of the excise taxes
 2173 | on alcoholic beverages established in ss. 563.05, 564.06, and
 2174 | 565.12 and the tax on alcoholic beverages, cigarettes, and other
 2175 | tobacco products established in s. 565.02(9) shall be deposited
 2176 | into the Alcoholic Beverage and Tobacco Trust Fund to meet the
 2177 | division's appropriation for the state fiscal year.

2178 | (b) The remainder of the funds collected pursuant to ss.
 2179 | 563.05, 564.06, and 565.12 and the tax on alcoholic beverages,
 2180 | cigarettes, and other tobacco products established in s.
 2181 | 565.02(9) shall be credited to the General Revenue Fund.

2182 | (2) The unencumbered balance in the Alcoholic Beverage and
 2183 | Tobacco Trust Fund at the close of each fiscal year may not
 2184 | exceed \$2 million. These funds shall be held in reserve for use



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2185 | in the event that trust fund revenues are unable to meet the
2186 | division's appropriation for the next fiscal year. In the event
2187 | of a revenue shortfall, these funds shall be spent pursuant to
2188 | subsection (3). Notwithstanding subsection (1), if the
2189 | unencumbered balance on June 30 in any fiscal year is less than
2190 | \$2 million, the department is authorized to retain the
2191 | difference between the June 30 unencumbered balance in the trust
2192 | fund and \$2 million from the July collections of state funds
2193 | collected pursuant to ss. 563.05, 564.06, and 565.12 and the tax
2194 | on alcoholic beverages, cigarettes, and other tobacco products
2195 | established in s. 565.02(9). Any unencumbered funds in excess of
2196 | reserve funds shall be transferred unallocated to the General
2197 | Revenue Fund by August 31 of the next fiscal year.

2198 | Section 32. Subsection (4) of section 564.06, Florida
2199 | Statutes, is amended to read:

2200 | 564.06 Excise taxes on wines and beverages.—

2201 | (4) As to cider, which is made from the normal alcoholic
2202 | fermentation of the juice of sound, ripe apples or pears,
2203 | including but not limited to flavored, sparkling, or carbonated
2204 | cider and cider made from condensed apple or pear must, that
2205 | contain not less than one-half of 1 percent of alcohol by volume
2206 | and not more than 7 percent of alcohol by volume, there shall be
2207 | paid by all manufacturers and distributors a tax at the rate of
2208 | \$.89 per gallon. With the sole exception of the excise tax rate,
2209 | cider shall be considered wine and shall be subject to the
2210 | provisions of this chapter.



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2211 Section 33. Subsection (9) of section 565.02, Florida
2212 Statutes, is amended to read:

2213 565.02 License fees; vendors; clubs; caterers; and
2214 others.—

2215 (9)(a) As used in this subsection, the term:

2216 1. "Annual capacity" means an amount equal to the number
2217 of lower berths on a vessel multiplied by the number of
2218 embarkations of that vessel during a calendar year.

2219 2. "Base rate" means an amount equal to the total taxes
2220 and surcharges paid by all permittees pursuant to the Beverage
2221 Law and chapter 210 for sales of alcoholic beverages,
2222 cigarettes, and other tobacco products taking place between
2223 January 1, 2015, and December 31, 2015, inclusive, divided by
2224 the sum of the annual capacities of all vessels permitted
2225 pursuant to former s. 565.02(9), Florida Statutes 2015, for
2226 calendar year 2015.

2227 3. "Embarkation" means an instance in which a vessel
2228 departs from a port in this state.

2229 4. "Lower berth" means a bed that is:

2230 a. Affixed to a vessel;

2231 b. Not located above another bed in the same cabin; and

2232 c. Located in a cabin not in use by employees of the
2233 operator of the vessel or its contractors.

2234 5. "Quarterly capacity" means an amount equal to the
2235 number of lower berths on a vessel multiplied by the number of
2236 embarkations of that vessel during a calendar quarter.



2237 (b) It is the finding of the Legislature that passenger
 2238 vessels engaged exclusively in foreign commerce are susceptible
 2239 to a distinct and separate classification for purposes of the
 2240 sale of alcoholic beverages, cigarettes, and other tobacco
 2241 products under the Beverage Law and chapter 210.

2242 (c) Upon the filing of an application and payment of an
 2243 annual fee of \$1,100, the director is authorized to issue a
 2244 permit authorizing the operator, or, if applicable, his or her
 2245 concessionaire, of a passenger vessel which has cabin-berth
 2246 capacity for at least 75 passengers, and which is engaged
 2247 exclusively in foreign commerce, to sell alcoholic beverages,
 2248 cigarettes, and other tobacco products on the vessel for
 2249 consumption on board only:

2250 1.(a) ~~For no more than~~ ~~During a period not in excess of~~ 24
 2251 hours before ~~prior to~~ departure while the vessel is moored at a
 2252 dock or wharf in a port of this state; or

2253 2.(b) At any time while the vessel is located in Florida
 2254 territorial waters and is in transit to or from international
 2255 waters.

2256
 2257 One such permit shall be required for each such vessel and shall
 2258 name the vessel for which it is issued. No license shall be
 2259 required or tax levied by any municipality or county for the
 2260 privilege of selling beverages, cigarettes, or other tobacco
 2261 products for consumption on board such vessels. The beverages,
 2262 cigarettes, or other tobacco products so sold may be purchased



2263 outside the state by the permittee, and the same shall not be
 2264 considered as imported for the purposes of s. 561.14(3) solely
 2265 because of such sale. The permittee is not required to obtain
 2266 its beverages, cigarettes, or other tobacco products from
 2267 licensees under the Beverage Law or chapter 210. Each permittee,
 2268 ~~but it~~ shall keep a strict account of the quarterly capacity of
 2269 each of its vessels ~~all such beverages sold within this state~~
 2270 and shall make quarterly ~~monthly~~ reports to the division on
 2271 forms prepared and furnished by the division. ~~A permittee who~~
 2272 ~~sells on board the vessel beverages withdrawn from United States~~
 2273 ~~Bureau of Customs and Border Protection bonded storage on board~~
 2274 ~~the vessel may satisfy such accounting requirement by supplying~~
 2275 ~~the division with copies of the appropriate United States Bureau~~
 2276 ~~of Customs and Border Protection forms evidencing such~~
 2277 ~~withdrawals as importations under United States customs laws.~~

2278 (d) Each ~~Such~~ permittee shall pay to the state a ~~an~~ excise
 2279 tax for beverages, cigarettes, and other tobacco products sold
 2280 pursuant to this subsection in an amount equal to the base rate
 2281 multiplied by the permittee's quarterly capacity during the
 2282 calendar quarter, less any tax or surcharge already paid by a
 2283 licensed manufacturer or distributor pursuant to the Beverage
 2284 Law or chapter 210 on beverages, cigarettes, and other tobacco
 2285 products sold by the permittee pursuant to this subsection
 2286 during the quarter for which tax is due ~~section, if such excise~~
 2287 ~~tax has not previously been paid, in an amount equal to the tax~~
 2288 ~~which would be required to be paid on such sales by a licensed~~



2289 ~~manufacturer or distributor.~~

2290 (e) A vendor holding such permit shall pay the tax
 2291 quarterly ~~monthly~~ to the division at the same time he or she
 2292 furnishes the required report. Such report shall be filed on or
 2293 before the 15th day of each calendar quarter ~~month~~ for the
 2294 quarterly capacity sales ~~occurring~~ during the previous calendar
 2295 quarter ~~month~~.

2296 (f) No later than August 1, 2016, each permittee shall
 2297 report the annual capacity for each of its vessels for calendar
 2298 year 2015 to the division on forms prepared and furnished by the
 2299 division. No later than September 1, 2016, the division shall
 2300 calculate the base rate and report it to each permittee. The
 2301 base rate shall also be published in the Florida Administrative
 2302 Register and on the department's website.

2303 (g) Revenues collected pursuant to this subsection shall
 2304 be distributed pursuant to s. 561.121(1).

2305 Section 34. Subsection (1) of section 951.22, Florida
 2306 Statutes, is amended to read:

2307 951.22 County detention facilities; contraband articles.—

2308 (1) It is unlawful, except through regular channels as
 2309 duly authorized by the sheriff or officer in charge, to
 2310 introduce into or possess upon the grounds of any county
 2311 detention facility as defined in s. 951.23 or to give to or
 2312 receive from any inmate of any such facility wherever said
 2313 inmate is located at the time or to take or to attempt to take
 2314 or send therefrom any of the following articles which are hereby



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2315 | declared to be contraband for the purposes of this act, to wit:
2316 | Any written or recorded communication; any currency or coin; any
2317 | article of food or clothing; any tobacco products as defined in
2318 | s. 210.25(12) ~~210.25(11)~~; any cigarette as defined in s.
2319 | 210.01(1); any cigar; any intoxicating beverage or beverage
2320 | which causes or may cause an intoxicating effect; any narcotic,
2321 | hypnotic, or excitative drug or drug of any kind or nature,
2322 | including nasal inhalators, sleeping pills, barbiturates, and
2323 | controlled substances as defined in s. 893.02(4); any firearm or
2324 | any instrumentality customarily used or which is intended to be
2325 | used as a dangerous weapon; and any instrumentality of any
2326 | nature that may be or is intended to be used as an aid in
2327 | effecting or attempting to effect an escape from a county
2328 | facility.

2329 | Section 35. Clothing, school supplies, personal computers,
2330 | and personal computer-related accessories; sales tax holiday.-

2331 | (1) The tax levied under chapter 212, Florida Statutes,
2332 | may not be collected during the period from 12:01 a.m. on August
2333 | 5, 2016, through 11:59 p.m. on August 14, 2016, on the retail
2334 | sale of:

2335 | (a) Clothing, wallets, or bags, including handbags,
2336 | backpacks, fanny packs, and diaper bags, but excluding
2337 | briefcases, suitcases, and other garment bags, having a sales
2338 | price of \$100 or less per item. As used in this paragraph, the
2339 | term "clothing" means:

2340 | 1. Any article of wearing apparel intended to be worn on



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2341 or about the human body, excluding watches, watchbands, jewelry,
2342 umbrellas, and handkerchiefs; and

2343 2. All footwear, excluding skis, swim fins, roller blades,
2344 and skates.

2345 (b) School supplies having a sales price of \$15 or less
2346 per item. As used in this paragraph, the term "school supplies"
2347 means pens, pencils, erasers, crayons, notebooks, notebook
2348 filler paper, legal pads, binders, lunch boxes, construction
2349 paper, markers, folders, poster board, composition books, poster
2350 paper, scissors, cellophane tape, glue or paste, rulers,
2351 computer disks, protractors, compasses, and calculators.

2352 (2) The tax levied under chapter 212, Florida Statutes,
2353 may not be collected during the period from 12:01 a.m. on August
2354 5, 2016, through 11:59 p.m. on August 14, 2016, on the first
2355 \$750 of the sales price of personal computers or personal
2356 computer-related accessories purchased for noncommercial home or
2357 personal use. For purposes of this subsection, the term:

2358 (a) "Personal computers" includes electronic book readers,
2359 laptops, desktops, handhelds, tablets, and tower computers. The
2360 term does not include cellular telephones, video game consoles,
2361 digital media receivers, or devices that are not primarily
2362 designed to process data.

2363 (b) "Personal computer-related accessories" includes
2364 keyboards, mice, personal digital assistants, monitors, other
2365 peripheral devices, modems, routers, and nonrecreational
2366 software, regardless of whether the accessories are used in



2367 association with a personal computer base unit. The term does
2368 not include furniture or systems, devices, software, or
2369 peripherals that are designed or intended primarily for
2370 recreational use.

2371 (c) "Monitors" does not include devices that include a
2372 television tuner.

2373 (3) The tax exemptions provided in this section do not
2374 apply to sales within a theme park or entertainment complex as
2375 defined in s. 509.013(9), Florida Statutes, within a public
2376 lodging establishment as defined in s. 509.013(4), Florida
2377 Statutes, or within an airport as defined in s. 330.27(2),
2378 Florida Statutes.

2379 (4) The Department of Revenue may, and all conditions are
2380 deemed met to, adopt emergency rules pursuant to s. 120.54(4),
2381 Florida Statutes, to administer this section.

2382 (5) For the 2016-2017 fiscal year, the sum of \$229,982 in
2383 nonrecurring funds is appropriated from the General Revenue Fund
2384 to the Department of Revenue for the purpose of implementing
2385 this section.

2386 Section 36. Small business Saturday sales tax holiday.—

2387 (1) As used in this section, the term "small business"
2388 means a dealer, as defined in s. 212.06, Florida Statutes, that
2389 registered with the Department of Revenue and began operation no
2390 later than January 11, 2016, and that owed and remitted to the
2391 Department of Revenue less than \$200,000 in total tax under
2392 chapter 212, Florida Statutes, for the 1-year period ending



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2393 September 30, 2016. If the dealer has not been in operation for
2394 a 1-year period as of September 30, 2016, the dealer must have
2395 owed and remitted less than \$200,000 in total tax under chapter
2396 212, Florida Statutes, for the period beginning on the day that
2397 the dealer began operation and ending September 30, 2016, in
2398 order to qualify as a small business under this section. If the
2399 dealer is eligible to file a consolidated return pursuant to s.
2400 212.11(1)(e), Florida Statutes, the total tax under chapter 212,
2401 Florida Statutes, owed and remitted from all of the dealer's
2402 places of business must be less than \$200,000 for the applicable
2403 period ending September 30, 2016.

2404 (2) The tax levied under chapter 212, Florida Statutes,
2405 may not be collected by a small business during the period from
2406 12:01 a.m. on November 26, 2016, through 11:59 p.m. on November
2407 26, 2016, on the retail sale, as defined in s. 212.02(14),
2408 Florida Statutes, of any item or article of tangible personal
2409 property, as defined in s. 212.02(19), Florida Statutes, having
2410 a sales price of \$1,000 or less per item.

2411 (3) The Department of Revenue may, and all conditions are
2412 deemed to be met to, adopt emergency rules pursuant to ss.
2413 120.536(1) and 120.54, Florida Statutes, to administer this
2414 section.

2415 Section 37. Hunting and fishing sales tax holiday.-

2416 (1) The tax levied under chapter 212, Florida Statutes,
2417 may not be collected during the period from 12:01 a.m. on August
2418 20, 2016, through 11:59 p.m. on August 20, 2016, on the retail



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2419 sale, as defined in s. 212.02(14), Florida Statutes, of:

2420 (a) Firearms. For purposes of this section, the term
2421 "firearms" means rifles, shotguns, spearguns, crossbows, and
2422 bows. The term does not include destructive devices as defined
2423 in s. 790.001(4), Florida Statutes.

2424 (b) Ammunition for firearms.

2425 (c) Camping tents.

2426 (d) Fishing supplies. For purposes of this section, the
2427 term "fishing supplies" means rods, reels, bait, and fishing
2428 tackle. The term does not include supplies used for commercial
2429 fishing purposes.

2430 (2) The tax exemptions provided in this section do not
2431 apply to sales within a theme park or entertainment complex as
2432 defined in s. 509.013(9), Florida Statutes, within a public
2433 lodging establishment as defined in s. 509.013(4), Florida
2434 Statutes, or within an airport as defined in s. 330.27(2),
2435 Florida Statutes.

2436 (3) The Department of Revenue may, and all conditions are
2437 deemed to be met to, adopt emergency rules pursuant to ss.
2438 120.536(1) and 120.54, Florida Statutes, to administer this
2439 section.

2440 (4) For the 2016-2017 fiscal year, the sum of \$91,470 in
2441 nonrecurring funds is appropriated from the General Revenue Fund
2442 to the Department of Revenue for the purpose of implementing
2443 this section.

2444 Section 38. Technology sales tax holiday.-



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2445 (1) The tax levied under chapter 212, Florida Statutes,
2446 may not be collected during the period from 12:01 a.m. on April
2447 22, 2017, through 11:59 p.m. on April 22, 2017, on the first
2448 \$1,000 of the sales price of personal computers or personal
2449 computer-related accessories. For purposes of this subsection,
2450 the term:

2451 (a) "Personal computers" includes electronic book readers,
2452 laptops, desktops, handhelds, tablets, cellular telephones, and
2453 tower computers. The term does not include video game consoles,
2454 digital media receivers, or devices that are not primarily
2455 designed to process data.

2456 (b) "Personal computer-related accessories" includes
2457 keyboards, mice, personal digital assistants, monitors, other
2458 peripheral devices, modems, routers, and nonrecreational
2459 software, regardless of whether the accessories are used in
2460 association with a personal computer base unit. The term does
2461 not include furniture or systems, devices, software, or
2462 peripherals that are designed or intended primarily for
2463 recreational use.

2464 (c) "Monitors" does not include devices that include a
2465 television tuner.

2466 (2) The tax exemptions provided in this section do not
2467 apply to sales within a theme park or entertainment complex as
2468 defined in s. 509.013(9), Florida Statutes, within a public
2469 lodging establishment as defined in s. 509.013(4), Florida
2470 Statutes, or within an airport as defined in s. 330.27(2),



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2471 Florida Statutes.

2472 (3) The Department of Revenue may, and all conditions are
2473 deemed met to, adopt emergency rules pursuant to ss. 120.536(1)
2474 and 120.54, Florida Statutes, to administer this section.

2475 (4) For the 2016-2017 fiscal year, the sum of \$104,937 in
2476 nonrecurring funds is appropriated from the General Revenue Fund
2477 to the Department of Revenue for the purpose of implementing
2478 this section.

2479 Section 39. Book fairs.—

2480 (1) The tax levied under chapter 212, Florida Statutes,
2481 may not be collected on the retail sale of books and other
2482 reading materials when sold:

2483 (a) On the premises of a public, parochial, or nonprofit
2484 school operated for and attended by students in grades K through
2485 12; and

2486 (b) On the premises of a nonpermanent retail establishment
2487 that operates for less than 10 days per location each calendar
2488 year.

2489
2490 If such sales are made by a third-party vendor, the vendor must
2491 commit some or all of the profits from the sales to the public,
2492 parochial, or nonprofit school where the sales were made. The
2493 profits may be distributed to the school in the form of cash,
2494 in-store credits, in-kind contributions, or similar methods.

2495 (2) The Department of Revenue may, and all conditions are
2496 deemed met to, adopt emergency rules pursuant to ss. 120.536(1)



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2497 and 120.54, Florida Statutes, to administer this section.

2498 (3) This section is repealed July 1, 2017.

2499 Section 40. Section 29 of chapter 2015-221, Laws of
2500 Florida, is amended to read:

2501 Section 29. (1) The tax levied under chapter 212, Florida
2502 Statutes, may not be collected on the retail sale of textbooks
2503 that are required or recommended for use in a course offered by
2504 a public postsecondary educational institution as described in
2505 s. 1000.04, Florida Statutes, or a nonpublic postsecondary
2506 educational institution that is eligible to participate in a
2507 tuition assistance program authorized by s. 1009.89 or s.
2508 1009.891, Florida Statutes. As used in this section, the term
2509 "textbook" means any required or recommended manual of
2510 instruction or any instructional materials for any field of
2511 study. As used in this section, the term "instructional
2512 materials" means any educational materials, in printed or
2513 digital format, that are required or recommended for use in a
2514 course in any field of study. To demonstrate that a sale is not
2515 subject to tax, the student must provide a physical or an
2516 electronic copy of the following to the vendor:

2517 (a) The student's identification number; and

2518 (b) An applicable course syllabus or list of required and
2519 recommended textbooks and instructional materials that meet the
2520 criteria in s. 1004.085(3), Florida Statutes.

2521
2522 The vendor must maintain proper documentation, as prescribed by



2523 department rule, to identify the complete transaction or portion
2524 of the transaction that involves the sale of textbooks that are
2525 not subject to tax.

2526 (2) The tax exemptions provided in this section do not
2527 apply to sales within a theme park or entertainment complex as
2528 defined in s. 509.013(9), Florida Statutes, within a public
2529 lodging establishment as defined in s. 509.013(4), Florida
2530 Statutes, or within an airport as defined in s. 330.27(2),
2531 Florida Statutes.

2532 (3) The Department of Revenue may, and all conditions are
2533 deemed met to, adopt emergency rules pursuant to ss. 120.536(1)
2534 and 120.54, Florida Statutes, to administer this section.

2535 (4) This section is repealed June 30, 2017 ~~2016~~.

2536 Section 41. For the 2016-2017 fiscal year, the sum of
2537 \$55,908 in nonrecurring funds is appropriated from the General
2538 Revenue Fund to the Department of Revenue for the purpose of
2539 implementing s. 212.031, as amended by this act.

2540 Section 42. For the 2016-2017 fiscal year, the sum of
2541 \$279,857 in nonrecurring funds is appropriated from the General
2542 Revenue Fund to the Property Tax Oversight Program within the
2543 Department of Revenue for the purpose of providing aerial
2544 photographs and maps to counties that meet the increased
2545 population thresholds as required by s. 195.022, Florida
2546 Statutes, as amended by this act. These funds are in addition to
2547 any funds that may be provided in the 2016-2017 General
2548 Appropriations Act for providing aerial photographs and maps to



2549 counties with a population of 50,000 or fewer.

2550 Section 43. The amendments made by this act to ss. 196.012
2551 and 196.1995, Florida Statutes, are remedial in nature and apply
2552 retroactively to December 31, 2015.

2553 Section 44. Section 196.1955, Florida Statutes, is created
2554 to read:

2555 196.1955 Preparing property for educational, literary,
2556 scientific, religious, or charitable use.-

2557 (1) Property owned by an exempt entity is used for an
2558 exempt purpose if the owner has taken affirmative steps to
2559 prepare the property for an exempt educational, literary,
2560 scientific, religious, or charitable use and no portion of the
2561 property is being used for a nonexempt purpose. The term
2562 "charitable use" means, but is not limited to, providing
2563 affordable housing to extremely-low-income, very-low-income,
2564 low-income, or moderate-income persons and families as defined
2565 in s. 420.0004. The term "affirmative steps" means environmental
2566 or land use permitting activities, creation of architectural
2567 plans or schematic drawings, land clearing or site preparation,
2568 construction or renovation activities, or other similar
2569 activities that demonstrate a commitment to preparing the
2570 property for an exempt use.

2571 (2) (a) If property owned by an organization that has been
2572 granted an exemption under this section is transferred for a
2573 purpose other than an exempt use or is not in actual exempt use
2574 within 5 years after the date the organization is granted an



2575 exemption, the property appraiser making such determination may
2576 serve upon the organization that received the exemption a notice
2577 of intent to record in the public records of the county a notice
2578 of tax lien against any property owned by that organization in
2579 that county, and such property must be identified in the notice
2580 of tax lien. The organization owning such property is subject to
2581 the taxes otherwise due as a result of the failure to use the
2582 property in an exempt manner plus 15 percent interest per annum.

2583 1. The lien, when filed, attaches to any property
2584 identified in the notice of tax lien owned by the organization
2585 that received the exemption. If the organization no longer owns
2586 property in the county but owns property in any other county in
2587 the state, the property appraiser shall record in each such
2588 county a notice of tax lien identifying the property owned by
2589 the organization in each respective county, which shall become a
2590 lien against the identified property.

2591 2. Before such lien may be filed, the organization so
2592 notified must be given 30 days to pay the taxes and interest.

2593 3. If an exemption is improperly granted as a result of a
2594 clerical mistake or an omission by the property appraiser, the
2595 organization improperly receiving the exemption may not be
2596 assessed interest.

2597 4. The 5-year limitation specified in this subsection may
2598 be extended by the property appraiser if the organization
2599 holding the exemption continues to take affirmative steps to
2600 develop the property for the purposes specified in this section.



2601 (b) This subsection does not apply to property being
 2602 prepared for use as a house of public worship. The term "public
 2603 worship" means religious worship services and activities that
 2604 are incidental to religious worship services, such as
 2605 educational activities, parking, recreation, partaking of meals,
 2606 and fellowship.

2607 Section 45. Subsections (3), (4), and (5) of section
 2608 196.196, Florida Statutes, are amended to read:

2609 196.196 Determining whether property is entitled to
 2610 charitable, religious, scientific, or literary exemption.-

2611 ~~(3) Property owned by an exempt organization is used for a~~
 2612 ~~religious purpose if the institution has taken affirmative steps~~
 2613 ~~to prepare the property for use as a house of public worship.~~
 2614 ~~The term "affirmative steps" means environmental or land use~~
 2615 ~~permitting activities, creation of architectural plans or~~
 2616 ~~schematic drawings, land clearing or site preparation,~~
 2617 ~~construction or renovation activities, or other similar~~
 2618 ~~activities that demonstrate a commitment of the property to a~~
 2619 ~~religious use as a house of public worship. For purposes of this~~
 2620 ~~subsection, the term "public worship" means religious worship~~
 2621 ~~services and those other activities that are incidental to~~
 2622 ~~religious worship services, such as educational activities,~~
 2623 ~~parking, recreation, partaking of meals, and fellowship.~~

2624 (3)(4) Except as otherwise provided in this section
 2625 herein, property claimed as exempt for literary, scientific,
 2626 religious, or charitable purposes which is used for profitmaking



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2627 purposes is ~~shall be~~ subject to ad valorem taxation. Use of
2628 property for functions not requiring a business or occupational
2629 license conducted by the organization at its primary residence,
2630 the revenue of which is used wholly for exempt purposes, is
2631 ~~shall not be~~ considered profitmaking ~~profit-making~~. In this
2632 connection, the playing of bingo on such property is ~~shall not~~
2633 ~~be~~ considered as using such property in such a manner as would
2634 impair its exempt status.

2635 ~~(5)(a) Property owned by an exempt organization qualified~~
2636 ~~as charitable under s. 501(c)(3) of the Internal Revenue Code is~~
2637 ~~used for a charitable purpose if the organization has taken~~
2638 ~~affirmative steps to prepare the property to provide affordable~~
2639 ~~housing to persons or families that meet the extremely-low-~~
2640 ~~income, very-low-income, low-income, or moderate-income limits,~~
2641 ~~as specified in s. 420.0004. The term "affirmative steps" means~~
2642 ~~environmental or land use permitting activities, creation of~~
2643 ~~architectural plans or schematic drawings, land clearing or site~~
2644 ~~preparation, construction or renovation activities, or other~~
2645 ~~similar activities that demonstrate a commitment of the property~~
2646 ~~to providing affordable housing.~~

2647 ~~(b)1. If property owned by an organization granted an~~
2648 ~~exemption under this subsection is transferred for a purpose~~
2649 ~~other than directly providing affordable homeownership or rental~~
2650 ~~housing to persons or families who meet the extremely-low-~~
2651 ~~income, very-low-income, low-income, or moderate-income limits,~~
2652 ~~as specified in s. 420.0004, or is not in actual use to provide~~



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2653 ~~such affordable housing within 5 years after the date the~~
2654 ~~organization is granted the exemption, the property appraiser~~
2655 ~~making such determination shall serve upon the organization that~~
2656 ~~illegally or improperly received the exemption a notice of~~
2657 ~~intent to record in the public records of the county a notice of~~
2658 ~~tax lien against any property owned by that organization in the~~
2659 ~~county, and such property shall be identified in the notice of~~
2660 ~~tax lien. The organization owning such property is subject to~~
2661 ~~the taxes otherwise due and owing as a result of the failure to~~
2662 ~~use the property to provide affordable housing plus 15 percent~~
2663 ~~interest per annum and a penalty of 50 percent of the taxes~~
2664 ~~owed.~~

2665 ~~2. Such lien, when filed, attaches to any property~~
2666 ~~identified in the notice of tax lien owned by the organization~~
2667 ~~that illegally or improperly received the exemption. If such~~
2668 ~~organization no longer owns property in the county but owns~~
2669 ~~property in any other county in the state, the property~~
2670 ~~appraiser shall record in each such other county a notice of tax~~
2671 ~~lien identifying the property owned by such organization in such~~
2672 ~~county which shall become a lien against the identified~~
2673 ~~property. Before any such lien may be filed, the organization so~~
2674 ~~notified must be given 30 days to pay the taxes, penalties, and~~
2675 ~~interest.~~

2676 ~~3. If an exemption is improperly granted as a result of a~~
2677 ~~clerical mistake or an omission by the property appraiser, the~~
2678 ~~organization improperly receiving the exemption shall not be~~



2679 ~~assessed a penalty or interest.~~

2680 ~~4. The 5-year limitation specified in this subsection may~~
 2681 ~~be extended if the holder of the exemption continues to take~~
 2682 ~~affirmative steps to develop the property for the purposes~~
 2683 ~~specified in this subsection.~~

2684 Section 46. Section 196.198, Florida Statutes, is amended
 2685 to read:

2686 196.198 Educational property exemption.—

2687 (1) Educational institutions within this state and their
 2688 property used by them or by any other exempt entity or
 2689 educational institution exclusively for educational purposes are
 2690 exempt from taxation.

2691 (a) Sheltered workshops providing rehabilitation and
 2692 retraining of individuals who have disabilities and exempted by
 2693 a certificate under s. (d) of the federal Fair Labor Standards
 2694 Act of 1938, as amended, are declared wholly educational in
 2695 purpose and are exempt from certification, accreditation, and
 2696 membership requirements set forth in s. 196.012.

2697 (b) Those portions of property of college fraternities and
 2698 sororities certified by the president of the college or
 2699 university to the appropriate property appraiser as being
 2700 essential to the educational process are exempt from ad valorem
 2701 taxation.

2702 (c) The use of property by public fairs and expositions
 2703 chartered by chapter 616 is presumed to be an educational use of
 2704 such property and is exempt from ad valorem taxation to the



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2705 extent of such use.

2706 (2) Property used exclusively for educational purposes
2707 shall be deemed owned by an educational institution if the
2708 entity owning 100 percent of the educational institution is
2709 owned by the identical persons who own the property, or if the
2710 entity owning 100 percent of the educational institution and the
2711 entity owning the property are owned by the identical natural
2712 persons.

2713 (a) Land, buildings, and other improvements to real
2714 property used exclusively for educational purposes shall be
2715 deemed owned by an educational institution if the entity owning
2716 100 percent of the land is a nonprofit entity and the land is
2717 used, under a ground lease or other contractual arrangement, by
2718 an educational institution that owns the buildings and other
2719 improvements to the real property, is a nonprofit entity under
2720 s. 501(c)(3) of the Internal Revenue Code, and provides
2721 education limited to students in prekindergarten through grade
2722 8.

2723 (b) If legal title to property is held by a governmental
2724 agency that leases the property to a lessee, the property shall
2725 be deemed to be owned by the governmental agency and used
2726 exclusively for educational purposes if the governmental agency
2727 continues to use such property exclusively for educational
2728 purposes pursuant to a sublease or other contractual agreement
2729 with that lessee.

2730 (c) If the title to land is held by the trustee of an



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2731 irrevocable inter vivos trust and if the trust grantor owns 100
2732 percent of the entity that owns an educational institution that
2733 is using the land exclusively for educational purposes, the land
2734 is deemed to be property owned by the educational institution
2735 for purposes of this exemption. ~~Property owned by an educational~~
2736 ~~institution shall be deemed to be used for an educational~~
2737 ~~purpose if the institution has taken affirmative steps to~~
2738 ~~prepare the property for educational use. The term "affirmative~~
2739 ~~steps" means environmental or land use permitting activities,~~
2740 ~~creation of architectural plans or schematic drawings, land~~
2741 ~~clearing or site preparation, construction or renovation~~
2742 ~~activities, or other similar activities that demonstrate~~
2743 ~~commitment of the property to an educational use.~~

2744 Section 47. The Legislature finds that this act fulfills
2745 an important state interest.

2746 Section 48. Except as otherwise expressly provided in this
2747 act and except for this section, which shall take effect upon
2748 this act becoming a law, this act shall take effect July 1,
2749 2016.