

By Senator Brandes

24-00198B-17

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1 A bill to be entitled
 2 An act relating to renewable energy source devices;
 3 amending s. 193.624, F.S.; revising the definition of
 4 the term "renewable energy source device"; prohibiting
 5 the consideration of just value of property
 6 attributable to a renewable energy source device in
 7 determining the assessed value of any real property;
 8 deleting a provision relating to applicability as of a
 9 specified date; creating s. 196.182, F.S.; exempting a
 10 renewable energy source device from the tangible
 11 personal property tax; providing for expiration;
 12 reenacting ss. 193.155(4)(a) and 193.1554(6)(a), F.S.,
 13 relating to homestead assessments and nonhomestead
 14 residential property assessments, respectively, to
 15 incorporate the amendment made to s. 193.624, F.S., in
 16 references thereto; providing that specified
 17 amendments made by the act expire on a certain date;
 18 providing an effective date.

19
 20 Be It Enacted by the Legislature of the State of Florida:

21
 22 Section 1. Section 193.624, Florida Statutes, is amended to
 23 read:

24 193.624 Assessment of renewable energy source devices
 25 ~~residential property.~~

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

30 (a) Solar energy collectors, photovoltaic modules, power
 31 conditioning and storage devices, and inverters.

32 (b) Storage tanks and other storage systems, excluding

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33 swimming pools used as storage tanks.

34 (c) Rockbeds.

35 (d) Thermostats and other control devices.

36 (e) Heat exchange devices.

37 (f) Pumps and fans.

38 (g) Roof ponds.

39 (h) Freestanding thermal containers.

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

46 (j) Windmills and wind turbines.

47 (k) Wind-driven generators.

48 (l) Power conditioning and storage devices that store or
49 use solar energy, wind energy, or energy derived from geothermal
50 deposits to generate electricity or mechanical forms of energy.

51 (m) Pipes and other equipment used to transmit hot
52 geothermal water to a dwelling or structure from a geothermal
53 deposit.

54 (2) In determining the assessed value of real property ~~used~~
55 ~~for residential purposes, an increase in~~ the just value of the
56 property attributable to ~~the installation of~~ a renewable energy
57 source device may not be considered.

58 ~~(3) This section applies to the installation of a renewable~~
59 ~~energy source device installed on or after January 1, 2013, to~~
60 ~~new and existing residential real property.~~

61 Section 2. Section 196.182, Florida Statutes, is created to

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62 read:

63 196.182 Exemption of renewable energy source devices.—A
64 renewable energy source device, as defined in s. 193.624, which
65 is considered tangible personal property is exempt from ad
66 valorem taxation. This section expires December 31, 2037.

67 Section 3. For the purpose of incorporating the amendment
68 made by this act to section 193.624, Florida Statutes, in a
69 reference thereto, paragraph (a) of subsection (4) of section
70 193.155, Florida Statutes, is reenacted to read:

71 193.155 Homestead assessments.—Homestead property shall be
72 assessed at just value as of January 1, 1994. Property receiving
73 the homestead exemption after January 1, 1994, shall be assessed
74 at just value as of January 1 of the year in which the property
75 receives the exemption unless the provisions of subsection (8)
76 apply.

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

81 Section 4. For the purpose of incorporating the amendment
82 made by this act to section 193.624, Florida Statutes, in a
83 reference thereto, paragraph (a) of subsection (6) of section
84 193.1554, Florida Statutes, is reenacted to read:

85 193.1554 Assessment of nonhomestead residential property.—

86 (6) (a) Except as provided in paragraph (b) and s. 193.624,
87 changes, additions, or improvements to nonhomestead residential
88 property shall be assessed at just value as of the first January
89 1 after the changes, additions, or improvements are
90 substantially completed.

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91 Section 5. The amendments made by this act to s. 193.624(2)
92 and (3), Florida Statutes, expire December 31, 2037, and the
93 text of those subsections shall revert to that in existence on
94 December 31, 2017, except that any amendments to such text
95 enacted other than by this act shall be preserved and continue
96 to operate to the extent that such amendments are not dependent
97 upon the portions of text which expire pursuant to this section.

98 Section 6. This act shall take effect January 1, 2018.