

Amendment No.

COMMITTEE/SUBCOMMITTEE ACTION

ADOPTED _____ (Y/N)
ADOPTED AS AMENDED _____ (Y/N)
ADOPTED W/O OBJECTION _____ (Y/N)
FAILED TO ADOPT _____ (Y/N)
WITHDRAWN _____ (Y/N)
OTHER

1 Committee/Subcommittee hearing bill: Government Accountability
2 Committee

3 Representative Latvala offered the following:

4
5 **Amendment (with title amendment)**

6 Between lines 115 and 116, insert:

7 Section 2. Section 196.1983, Florida Statutes, is amended
8 to read:

9 196.1983 Charter school exemption from ad valorem taxes.-
10 Any facility, or portion thereof, used to house a charter school
11 whose charter has been approved by the sponsor and the governing
12 board pursuant to s. 1002.33(7) shall be exempt from ad valorem
13 taxes. For leasehold properties, the landlord must certify by
14 affidavit to the charter school that the school's payment
15 obligations under the lease, whether in the form of base rent,
16 additional rent, common area charges, or otherwise, lease

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17 ~~payments shall be reduced to the extent of the exemption~~
18 ~~received. The owner of the property shall disclose to a charter~~
19 ~~school the full amount of the benefit derived from the exemption~~
20 ~~at least annually. Any facility, or portion thereof, that would~~
21 ~~otherwise satisfy the provision of this part shall not be denied~~
22 ~~exemption solely on the basis of such facility, or portion~~
23 ~~therefore, being subject to a triple net lease. and the method~~
24 ~~for ensuring that the charter school receives such benefit. The~~
25 ~~charter school shall receive the full benefit derived from the~~
26 ~~exemption through either an annual or monthly credit to the~~
27 ~~charter school's lease payments.~~

28 Section 3. Section 2 of this act shall apply retroactively
29 to January 1, 2017.

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32 **T I T L E A M E N D M E N T**

33 Remove line 21 and insert:
34 expiration; amending s. 196.1983, F.S.; requiring a landlord to
35 certify to a charter school that the ad valorem tax exemption
36 for charter schools shall be applied against any payment
37 obligation of the charter school to the landlord; providing that
38 a facility otherwise eligible shall not be denied an exemption
39 on the basis of the facility being subject to a triple net
40 lease; providing an effective date.