

Amendment No.

CHAMBER ACTION

Senate

House

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1 Representative Abruzzo offered the following:

2
3 **Amendment**

4 Between lines 115 and 116, insert:

5 Section 196.1983, Florida Statutes, is amended to read:

6 196.1983 Charter school exemption from ad valorem taxes.-
7 Any facility, or portion thereof, used to house a public school
8 servicing any grades K-12 or a public charter school servicing any
9 grades K-12 whose charter has been approved by the sponsor and
10 the governing board pursuant to s. 1002.33(7), regardless of
11 ownership of property or lease arrangement, is a public
12 education facility and shall be exempt from ad valorem taxes and
13 sales tax on lease payments. For leasehold properties, the

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14 | landlord must certify by affidavit to the charter school that
15 | the lease payments shall be reduced to the extent of the
16 | exemption received. The owner of the property shall disclose to
17 | a charter school the full amount of the benefit derived from the
18 | exemption and the method for ensuring that the charter school
19 | receives such benefit. The charter school shall receive the full
20 | benefit derived from the exemption through either an annual or
21 | monthly credit to the charter school's lease payments.

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