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LEGISLATIVE ACTION

Senate	.	House
Comm: FAV	.	
05/01/2017	.	
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05/05/2017 02:57 PM	.	05/08/2017 06:19 PM
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The Committee on Appropriations (Stargel) recommended the following:

**Senate Amendment (with title amendment)**

Delete everything after the enacting clause  
and insert:

Section 1. Paragraph (a) of subsection (5) of section  
125.0104, Florida Statutes, is amended to read:

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

(5) AUTHORIZED USES OF REVENUE.—

(a) All tax revenues received pursuant to this section by a



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11 county imposing the tourist development tax shall be used by  
12 that county for the following purposes only:

13 1. To acquire, construct, extend, enlarge, remodel, repair,  
14 improve, maintain, operate, or promote one or more:

15 a. Publicly owned and operated convention centers, sports  
16 stadiums, sports arenas, coliseums, or auditoriums within the  
17 boundaries of the county or subcounty special taxing district in  
18 which the tax is levied; ~~or~~

19 b. Auditoriums that are publicly owned but are operated by  
20 organizations that are exempt from federal taxation pursuant to  
21 26 U.S.C. s. 501(c)(3) and open to the public, within the  
22 boundaries of the county or subcounty special taxing district in  
23 which the tax is levied; or

24 c.~~b.~~ Aquariums or museums that are publicly owned and  
25 operated or owned and operated by not-for-profit organizations  
26 and open to the public, within the boundaries of the county or  
27 subcounty special taxing district in which the tax is levied;

28 2. To promote zoological parks that are publicly owned and  
29 operated or owned and operated by not-for-profit organizations  
30 and open to the public;

31 3. To promote and advertise tourism in this state and  
32 nationally and internationally; however, if tax revenues are  
33 expended for an activity, service, venue, or event, the  
34 activity, service, venue, or event must have as one of its main  
35 purposes the attraction of tourists as evidenced by the  
36 promotion of the activity, service, venue, or event to tourists;

37 4. To fund convention bureaus, tourist bureaus, tourist  
38 information centers, and news bureaus as county agencies or by  
39 contract with the chambers of commerce or similar associations



40 in the county, which may include any indirect administrative  
41 costs for services performed by the county on behalf of the  
42 promotion agency; or

43 5. To finance beach park facilities or beach improvement,  
44 maintenance, renourishment, restoration, and erosion control,  
45 including shoreline protection, enhancement, cleanup, or  
46 restoration of inland lakes and rivers to which there is public  
47 access as those uses relate to the physical preservation of the  
48 beach, shoreline, or inland lake or river. However, any funds  
49 identified by a county as the local matching source for beach  
50 renourishment, restoration, or erosion control projects included  
51 in the long-range budget plan of the state's Beach Management  
52 Plan, pursuant to s. 161.091, or funds contractually obligated  
53 by a county in the financial plan for a federally authorized  
54 shore protection project may not be used or loaned for any other  
55 purpose. In counties of fewer than 100,000 population, up to 10  
56 percent of the revenues from the tourist development tax may be  
57 used for beach park facilities.

58  
59 Subparagraphs 1. and 2. may be implemented through service  
60 contracts and leases with lessees that have sufficient expertise  
61 or financial capability to operate such facilities.

62 Section 2. Paragraph (c) of subsection (11) of section  
63 192.001, Florida Statutes, is amended to read:

64 192.001 Definitions.—All definitions set out in chapters 1  
65 and 200 that are applicable to this chapter are included herein.  
66 In addition, the following definitions shall apply in the  
67 imposition of ad valorem taxes:

68 (11) "Personal property," for the purposes of ad valorem



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69 taxation, shall be divided into four categories as follows:

70 (c)1. "Inventory" means only those chattels consisting of  
71 items commonly referred to as goods, wares, and merchandise (as  
72 well as inventory) which are held for sale or lease to customers  
73 in the ordinary course of business. Supplies and raw materials  
74 shall be considered to be inventory only to the extent that they  
75 are acquired for sale or lease to customers in the ordinary  
76 course of business or will physically become a part of  
77 merchandise intended for sale or lease to customers in the  
78 ordinary course of business. Partially finished products which  
79 when completed will be held for sale or lease to customers in  
80 the ordinary course of business shall be deemed items of  
81 inventory. All livestock shall be considered inventory. Items of  
82 inventory held for lease to customers in the ordinary course of  
83 business, rather than for sale, shall be deemed inventory only  
84 prior to the initial lease of such items. For the purposes of  
85 this section, fuels used in the production of electricity shall  
86 be considered inventory.

87 2. "Inventory" also means construction and agricultural  
88 equipment weighing 1,000 pounds or more that is returned to a  
89 dealership under a rent-to-purchase option and held for sale to  
90 customers in the ordinary course of business. This subparagraph  
91 may not be considered in determining whether property that is  
92 not construction and agricultural equipment weighing 1,000  
93 pounds or more that is returned under a rent-to-purchase option  
94 is inventory under subparagraph 1.

95 Section 3. Effective upon this act becoming a law,  
96 subsection (9) of section 196.012, Florida Statutes, is amended  
97 to read:



98 196.012 Definitions.—For the purpose of this chapter, the  
99 following terms are defined as follows, except where the context  
100 clearly indicates otherwise:

101 (9) "Nursing home" or "home for special services" means an  
102 institution that ~~which~~ possesses a valid license under chapter  
103 400 or part I of chapter 429 on January 1 of the year for which  
104 exemption from ad valorem taxation is requested.

105 Section 4. The amendment made by this act to s. 196.012,  
106 Florida Statutes, first applies to the 2017 property tax roll.

107 Section 5. Paragraph (c) is added to subsection (4) of  
108 section 196.1975, Florida Statutes, to read:

109 196.1975 Exemption for property used by nonprofit homes for  
110 the aged.—Nonprofit homes for the aged are exempt to the extent  
111 that they meet the following criteria:

112 (4)

113 (c) Each not-for-profit corporation applying for an  
114 exemption under paragraph (a) must file with its annual  
115 application for exemption an affidavit approved by the  
116 Department of Revenue from each person who occupies a unit or  
117 apartment which states the person's income. The affidavit is  
118 prima facie evidence of the person's income. The corporation is  
119 not required to provide an affidavit from a resident who is a  
120 totally and permanently disabled veteran who meets the  
121 requirements of s. 196.081. If, at a later time, the property  
122 appraiser determines that additional documentation proving an  
123 affiant's income is necessary, the property appraiser may  
124 request such documentation.

125 Section 6. Effective January 1, 2018, section 196.1978,  
126 Florida Statutes, is amended to read:



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127 196.1978 Affordable housing property exemption.-

128 (1) Property used to provide affordable housing to eligible  
129 persons as defined by s. 159.603 and natural persons or families  
130 meeting the extremely-low-income, very-low-income, low-income,  
131 or moderate-income limits specified in s. 420.0004, which is  
132 owned entirely by a nonprofit entity that is a corporation not  
133 for profit, qualified as charitable under s. 501(c)(3) of the  
134 Internal Revenue Code and in compliance with Rev. Proc. 96-32,  
135 1996-1 C.B. 717, is considered property owned by an exempt  
136 entity and used for a charitable purpose, and those portions of  
137 the affordable housing property that provide housing to natural  
138 persons or families classified as extremely low income, very low  
139 income, low income, or moderate income under s. 420.0004 are  
140 exempt from ad valorem taxation to the extent authorized under  
141 s. 196.196. All property identified in this section must comply  
142 with the criteria provided under s. 196.195 for determining  
143 exempt status and applied by property appraisers on an annual  
144 basis. The Legislature intends that any property owned by a  
145 limited liability company which is disregarded as an entity for  
146 federal income tax purposes pursuant to Treasury Regulation  
147 301.7701-3(b)(1)(ii) be treated as owned by its sole member.

148 (2) (a) Notwithstanding ss. 196.195 and 196.196, property in  
149 a multifamily project that meets the requirements of this  
150 paragraph is considered property used for a charitable purpose  
151 and shall receive a 50 percent discount from the amount of ad  
152 valorem tax otherwise owed beginning with the January 1  
153 assessment after the 15th completed year of the term of the  
154 recorded agreement on those portions of the affordable housing  
155 property that provide housing to natural persons or families



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156 meeting the extremely-low-income, very-low-income, or low-income  
157 limits specified in s. 420.0004. The multifamily project must:

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

162 2. Be subject to an agreement with the Florida Housing  
163 Finance Corporation recorded in the official records of the  
164 county in which the property is located to provide affordable  
165 housing to natural persons or families meeting the extremely-  
166 low-income, very-low-income, or low-income limits specified in  
167 s. 420.0004.

168  
169 This discount terminates if the property no longer serves  
170 extremely-low-income, very-low-income, or low-income persons  
171 pursuant to the recorded agreement.

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

175 (c) The property appraiser shall apply the discount by  
176 reducing the taxable value on those portions of the affordable  
177 housing property that provide housing to natural persons or  
178 families meeting the extremely-low-income, very-low-income, or  
179 low-income limits specified in s. 420.0004 before certifying the  
180 tax roll to the tax collector.

181 1. The property appraiser shall first ascertain all other  
182 applicable exemptions, including exemptions provided pursuant to  
183 local option, and deduct all other exemptions from the assessed  
184 value.



185           2. Fifty percent of the remaining value shall be subtracted  
186 to yield the discounted taxable value.

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

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

191           Section 7. Effective upon this act becoming a law and  
192 operating retroactively to January 1, 2017, section 196.1983,  
193 Florida Statutes, is amended to read:

194           196.1983 Charter school exemption from ad valorem taxes.—  
195 Any facility, or portion thereof, used to house a charter school  
196 whose charter has been approved by the sponsor and the governing  
197 board pursuant to s. 1002.33(7) shall be exempt from ad valorem  
198 taxes. For leasehold properties, the landlord must certify by  
199 affidavit to the charter school that the required lease payments  
200 under the lease, whether paid to the landlord or on behalf of  
201 the landlord to a third party, will ~~shall~~ be reduced to the  
202 extent of the exemption received. The owner of the property  
203 shall disclose to a charter school the full amount of the  
204 benefit derived from the exemption and the method for ensuring  
205 that the charter school receives such benefit. The charter  
206 school shall receive the full benefit derived from the exemption  
207 through either an annual or monthly credit to the charter  
208 school's lease payments.

209           Section 8. Effective upon this act becoming a law, section  
210 198.30, Florida Statutes, is amended to read:

211           198.30 Circuit judge to report names of decedents, etc.—  
212 Each circuit judge of this state shall, on or before the 10th  
213 day of every month, notify the Agency for Health Care





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214 ~~Administration department~~ of the names of all decedents; the  
215 names and addresses of the respective personal representatives,  
216 administrators, or curators appointed; the amount of the bonds,  
217 if any, required by the court; and the probable value of the  
218 estates, in all estates of decedents whose wills have been  
219 probated or propounded for probate before the circuit judge or  
220 upon which letters testamentary or upon whose estates letters of  
221 administration or curatorship have been sought or granted,  
222 during the preceding month; and such report shall contain any  
223 other information that ~~which~~ the circuit judge may have  
224 concerning the estates of such decedents. ~~In addition, a copy of~~  
225 ~~this report shall be provided to the Agency for Health Care~~  
226 ~~Administration.~~ A circuit judge shall also furnish forthwith  
227 such further information, from the records and files of the  
228 circuit court in regard to such estates, as the department may  
229 from time to time require.

230 Section 9. Effective January 1, 2018, subsections (2), (3),  
231 and (4), paragraph (a) of subsection (7), and paragraph (b) of  
232 subsection (8) of section 206.02, Florida Statutes, are amended  
233 to read:

234 206.02 Application for license; temporary license; terminal  
235 suppliers, importers, exporters, blenders, biodiesel  
236 manufacturers, and wholesalers.-

237 (2) To procure a terminal supplier license, a person shall  
238 file with the department an application under oath, and in such  
239 form as the department may prescribe, setting forth:

240 (a) The name under which the person will transact business  
241 within the state and that person's registration number under s.  
242 4101 of the Internal Revenue Code.



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243 (b) The location, with street number address, of his or her  
244 principal office or place of business and the location where  
245 records will be made available for inspection.

246 (c) The name and complete residence address of the owner or  
247 the names and addresses of the partners, if such person is a  
248 partnership, or of the principal officers, if such person is a  
249 corporation or association; and, if such person is a corporation  
250 organized under the laws of another state, territory, or  
251 country, he or she shall also indicate the state, territory, or  
252 country where the corporation is organized and the date the  
253 corporation was registered with the Department of State as a  
254 foreign corporation authorized to transact business in the  
255 state.

256  
257 ~~The application shall require a \$30 license tax. Each license~~  
258 ~~must shall be renewed annually through application, including an~~  
259 ~~annual \$30 license tax.~~

260 (3) To procure an importer, exporter, or blender of motor  
261 fuels license, a person shall file with the department an  
262 application under oath, and in such form as the department may  
263 prescribe, setting forth:

264 (a) The name under which the person will transact business  
265 within the state.

266 (b) The location, with street number address, of his or her  
267 principal office or place of business and the location where  
268 records will be made available for inspection.

269 (c) The name and complete residence address of the owner or  
270 the names and addresses of the partners, if such person is a  
271 partnership, or of the principal officers, if such person is a



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272 corporation or association; and, if such person is a corporation  
273 organized under the laws of another state, territory, or  
274 country, he or she shall also indicate the state, territory, or  
275 country where the corporation is organized and the date the  
276 corporation was registered with the Department of State as a  
277 foreign corporation authorized to transact business in the  
278 state.

279

280 ~~The application shall require a \$30 license tax. Each license~~  
281 ~~must shall be renewed annually through application, including an~~  
282 ~~annual \$30 license tax.~~

283 (4) To procure a wholesaler of motor fuel license, a person  
284 shall file with the department an application under oath and in  
285 such form as the department may prescribe, setting forth:

286 (a) The name under which the person will transact business  
287 within the state.

288 (b) The location, with street number address, of his or her  
289 principal office or place of business within this state and the  
290 location where records will be made available for inspection.

291 (c) The name and complete residence address of the owner or  
292 the names and addresses of the partners, if such person is a  
293 partnership, or of the principal officers, if such person is a  
294 corporation or association; and, if such person is a corporation  
295 organized under the laws of another state, territory, or  
296 country, he or she shall also indicate the state, territory, or  
297 country where the corporation is organized and the date the  
298 corporation was registered with the Department of State as a  
299 foreign corporation authorized to transact business in the  
300 state.



301  
302 ~~The application shall require a \$30 license tax.~~ Each license  
303 ~~must shall~~ be renewed annually through application, ~~including an~~  
304 ~~annual \$30 license fee.~~

305 (7) (a) If all applicants for a license hold a current  
306 license in good standing of the same type and kind, the  
307 department shall issue a temporary license upon the filing of a  
308 completed application, ~~payment of all fees,~~ and the posting of  
309 adequate bond. A temporary license shall automatically expire 90  
310 days after its effective date or, prior to the expiration of 90  
311 days or the period of any extension, upon issuance of a  
312 permanent license or of a notice of intent to deny a permanent  
313 license. A temporary license may be extended once for a period  
314 not to exceed 60 days, upon written request of the applicant,  
315 subject to the restrictions imposed by this subsection.

316 (8)

317 (b) Notwithstanding the provisions of this chapter  
318 requiring a license ~~tax~~ and a bond or criminal background check,  
319 the department may issue a temporary license as an importer or  
320 exporter to a person who holds a valid Florida wholesaler  
321 license or to a person who is an unlicensed dealer. A license  
322 may be issued under this subsection only to a business that has  
323 a physical location in this state and holds a valid Florida  
324 sales and use tax certificate of registration or that holds a  
325 valid fuel license issued by another state.

326 Section 10. Effective January 1, 2018, subsection (3) and  
327 paragraph (b) of subsection (5) of section 206.021, Florida  
328 Statutes, are amended to read:

329 206.021 Application for license; carriers.-



330 (3) ~~The application shall require a \$30 license tax.~~ Each  
331 license must ~~shall~~ be renewed annually through application,  
332 ~~including an annual \$30 license tax.~~

333 (5)

334 (b) Notwithstanding the provisions of this chapter  
335 requiring a license ~~tax~~ and a bond or criminal background check,  
336 the department may issue a temporary license as a carrier to a  
337 person who holds a valid Florida wholesaler, importer, exporter,  
338 or blender license or to a person who is an unlicensed dealer. A  
339 license may be issued under this subsection only to a business  
340 that has a physical location in this state and holds a valid  
341 Florida sales and use tax certificate of registration or that  
342 holds a valid fuel license issued by another state.

343 Section 11. Effective January 1, 2018, subsection (2) of  
344 section 206.022, Florida Statutes, is amended to read:

345 206.022 Application for license; terminal operators.-

346 (2) ~~The application shall require a \$30 license tax.~~ Each  
347 license shall be renewed annually through application, ~~including~~  
348 ~~an annual \$30 license tax.~~

349 Section 12. Effective January 1, 2018, subsection (1) of  
350 section 206.03, Florida Statutes, is amended to read:

351 206.03 Licensing of terminal suppliers, importers,  
352 exporters, and wholesalers.-

353 (1) The application in proper form having been accepted for  
354 filing, ~~the filing fee paid,~~ and the bond accepted and approved,  
355 except as provided in s. 206.05(1), the department shall issue  
356 to such person a license to transact business in the state,  
357 subject to cancellation of such license as provided by law.

358 Section 13. Effective January 1, 2018, section 206.045,



359 Florida Statutes, is amended to read:

360       206.045 Licensing period; ~~cost for license issuance.~~  
361 Beginning January 1, 1998, the licensing period under this  
362 chapter shall be a calendar year, or any part thereof. ~~The cost~~  
363 ~~of any such license issued pursuant to this chapter shall be~~  
364 ~~\$30.~~

365       Section 14. Effective January 1, 2018, ss. 206.405 and  
366 206.406, Florida Statutes, are repealed.

367       Section 15. Effective January 1, 2018, paragraph (c) of  
368 subsection (5) of section 206.41, Florida Statutes, is amended  
369 to read:

370       206.41 State taxes imposed on motor fuel.-

371       (5)

372       (c)1. No refund may be authorized unless a sworn  
373 application therefor containing such information as the  
374 department may determine is filed with the department not later  
375 than the last day of the month following the quarter for which  
376 the refund is claimed. However, when a justified excuse for late  
377 filing is presented to the department and the last preceding  
378 claim was filed on time, the deadline for filing may be extended  
379 an additional month. No refund will be authorized unless the  
380 amount due is for \$5 or more for any refund period and unless  
381 application is made upon forms prescribed by the department.

382       2. Claims made for refunds provided pursuant to subsection  
383 (4) shall be paid quarterly. ~~The department shall deduct a fee~~  
384 ~~of \$2 for each claim, which fee shall be deposited in the~~  
385 ~~General Revenue Fund.~~

386       Section 16. Effective January 1, 2018, subsection (3) of  
387 section 206.9865, Florida Statutes, is amended to read:



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388 206.9865 Commercial air carriers; registration; reporting.-

389 (3) The application must be renewed annually ~~and the fee~~  
390 ~~for application or renewal is \$30.~~

391 Section 17. Effective January 1, 2018, subsection (3) of  
392 section 206.9943, Florida Statutes, is amended to read:

393 206.9943 Pollutant tax license.-

394 (3) The license must be renewed annually, ~~and the fee for~~  
395 ~~original application or renewal is \$30.~~

396 Section 18. Effective January 1, 2018, subsection (9) of  
397 section 206.9952, Florida Statutes, is amended to read:

398 206.9952 Application for license as a natural gas fuel  
399 retailer.-

400 (9) ~~The license application requires a license fee of \$5.~~

401 Each license shall be renewed annually by submitting a  
402 reapplication ~~and the license fee~~ to the department. ~~The license~~  
403 ~~fee shall be paid to the department for deposit into the General~~  
404 ~~Revenue Fund.~~

405 Section 19. Effective January 1, 2018, section 206.998,  
406 Florida Statutes, is amended to read:

407 206.998 Applicability of specified sections of parts I and  
408 II.-The provisions of ss. 206.01, 206.02, 206.025, 206.026,  
409 206.027, 206.028, 206.03, 206.05, 206.055, 206.06, 206.07,  
410 206.075, 206.09, 206.10, 206.11, 206.12, 206.13, 206.14, 206.15,  
411 206.16, 206.17, 206.175, 206.18, 206.199, 206.20, 206.204,  
412 206.205, 206.21, 206.215, 206.22, 206.23, 206.24, 206.25,  
413 206.27, 206.28, ~~206.405, 206.406,~~ 206.41, 206.413, 206.43,  
414 206.44, 206.48, 206.485, 206.49, 206.56, 206.59, 206.606,  
415 206.608, and 206.61 of part I of this chapter and ss. 206.86,  
416 206.872, 206.874, 206.8745, 206.88, 206.90, and 206.93 of part



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417 II of this chapter shall, as far as lawful or practicable, be  
418 applicable to the tax levied and imposed and to the collection  
419 thereof as if fully set out in this part. However, any provision  
420 of any such section does not apply if it conflicts with any  
421 provision of this part.

422 Section 20. Paragraph (b) of subsection (2) of section  
423 210.20, Florida Statutes, is amended to read:

424 210.20 Employees and assistants; distribution of funds.—

425 (2) As collections are received by the division from such  
426 cigarette taxes, it shall pay the same into a trust fund in the  
427 State Treasury designated "Cigarette Tax Collection Trust Fund"  
428 which shall be paid and distributed as follows:

429 (b) Beginning July 1, 2004, and continuing through June 30,  
430 2013, the division shall from month to month certify to the  
431 Chief Financial Officer the amount derived from the cigarette  
432 tax imposed by s. 210.02, less the service charges provided for  
433 in s. 215.20 and less 0.9 percent of the amount derived from the  
434 cigarette tax imposed by s. 210.02, which shall be deposited  
435 into the Alcoholic Beverage and Tobacco Trust Fund, specifying  
436 an amount equal to 1.47 percent of the net collections, and that  
437 amount shall be paid to the Board of Directors of the H. Lee  
438 Moffitt Cancer Center and Research Institute, established under  
439 s. 1004.43, by warrant drawn by the Chief Financial Officer.

440 Beginning July 1, 2014, and continuing through June 30, 2053  
441 ~~2033~~, the division shall from month to month certify to the  
442 Chief Financial Officer the amount derived from the cigarette  
443 tax imposed by s. 210.02, less the service charges provided for  
444 in s. 215.20 and less 0.9 percent of the amount derived from the  
445 cigarette tax imposed by s. 210.02, which shall be deposited





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446 into the Alcoholic Beverage and Tobacco Trust Fund, specifying  
447 an amount equal to 4.04 percent of the net collections, and that  
448 amount shall be paid to the Board of Directors of the H. Lee  
449 Moffitt Cancer Center and Research Institute, established under  
450 s. 1004.43, by warrant drawn by the Chief Financial Officer.  
451 These funds are appropriated monthly out of the Cigarette Tax  
452 Collection Trust Fund, to be used for lawful purposes, including  
453 constructing, furnishing, equipping, financing, operating, and  
454 maintaining cancer research and clinical and related facilities;  
455 furnishing, equipping, operating, and maintaining other  
456 properties owned or leased by the H. Lee Moffitt Cancer Center  
457 and Research Institute; and paying costs incurred in connection  
458 with purchasing, financing, operating, and maintaining such  
459 equipment, facilities, and properties. In fiscal years 2004-2005  
460 and thereafter, the appropriation to the H. Lee Moffitt Cancer  
461 Center and Research Institute authorized by this paragraph  
462 ~~subparagraph~~ shall not be less than the amount that would have  
463 been paid to the H. Lee Moffitt Cancer Center and Research  
464 Institute in fiscal year 2001-2002, had this paragraph  
465 ~~subparagraph~~ been in effect.

466 Section 21. Effective January 1, 2018, paragraphs (c) and  
467 (d) of subsection (1) of section 212.031, Florida Statutes, are  
468 amended, and paragraph (e) is added to that subsection, to read:

469 212.031 Tax on rental or license fee for use of real  
470 property.—

471 (1)

472 (c) For the exercise of such privilege, a tax is levied at  
473 the rate of 5.8 ~~in an amount equal to 6~~ percent of and on the  
474 total rent or license fee charged for such real property by the



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475 person charging or collecting the rental or license fee. The  
476 total rent or license fee charged for such real property shall  
477 include payments for the granting of a privilege to use or  
478 occupy real property for any purpose and shall include base  
479 rent, percentage rents, or similar charges. Such charges shall  
480 be included in the total rent or license fee subject to tax  
481 under this section whether or not they can be attributed to the  
482 ability of the lessor's or licensor's property as used or  
483 operated to attract customers. Payments for intrinsically  
484 valuable personal property such as franchises, trademarks,  
485 service marks, logos, or patents are not subject to tax under  
486 this section. In the case of a contractual arrangement that  
487 provides for both payments taxable as total rent or license fee  
488 and payments not subject to tax, the tax shall be based on a  
489 reasonable allocation of such payments and shall not apply to  
490 that portion which is for the nontaxable payments.

491 (d) When the rental or license fee of any such real  
492 property is paid by way of property, goods, wares, merchandise,  
493 services, or other thing of value, the tax shall be at the rate  
494 of 5.8 ~~6~~ percent of the value of the property, goods, wares,  
495 merchandise, services, or other thing of value.

496 (e) The tax rate in effect at the time that the tenant or  
497 person occupies, uses, or is entitled to occupy or use the real  
498 property is the tax rate applicable to the transaction taxable  
499 under this section, regardless of when a rent or license fee  
500 payment is due or paid. The applicable tax rate may not be  
501 avoided by delaying or accelerating rent or license fee  
502 payments.

503 Section 22. Paragraph (c) of subsection (1) of section



504 212.04, Florida Statutes, is amended to read:

505 212.04 Admissions tax; rate, procedure, enforcement.—

506 (1)

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

509 However, if a purchaser of an admission subsequently resells the  
510 admission for more than the amount paid, the purchaser shall  
511 collect tax on the full sales price and may take credit for the  
512 amount of tax previously paid. If the purchaser of the admission  
513 subsequently resells it for an amount equal to or less than the  
514 amount paid, the purchaser may ~~shall~~ not collect any additional  
515 tax, nor shall the purchaser be allowed to take credit for the  
516 amount of tax previously paid.

517 2.a. If a purchaser resells an admission to an entity that  
518 is exempt from sales and use tax under this chapter for any  
519 reason other than sale for resale, the purchaser may seek a  
520 refund or credit from the department for the amount of tax it  
521 paid on its purchase.

522 b. For a refund, the purchaser shall provide proof of the  
523 exempt entity's qualification for the exemption, as prescribed  
524 by rules of the department, and a copy of the ticket, invoice,  
525 or other documentation that provides evidence of the tax it paid  
526 on the admission with its refund application, whereupon the  
527 department shall issue a refund to the purchaser.

528 c. For a credit, the purchaser shall retain proof of the  
529 exempt entity's qualification for the exemption, as prescribed  
530 by rules of the department, and a copy of the ticket, invoice,  
531 or other documentation that provides evidence of the tax it paid  
532 on the admission as long as required under s. 212.13.



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533 d. The department shall look solely to the entity that  
534 provided exemption documentation for recovery of tax, if it  
535 determines that the entity was not entitled to the exemption.

536 3.a. If a purchaser of an admission from a related dealer  
537 who is a member of the same controlled group of corporations for  
538 federal income tax purposes as the purchaser resells such  
539 admission to an entity that is exempt from sales and use tax  
540 under this chapter for any reason other than sale for resale,  
541 the purchaser may seek a refund or credit for the amount of tax  
542 it paid on its purchase from the related dealer if it provides  
543 that related dealer with proof of the exempt entity's  
544 qualification for the exemption, as prescribed by rules of the  
545 department.

546 b. Upon the purchaser's request, a related dealer receiving  
547 the exempt entity's documentation shall refund or credit the tax  
548 paid by the purchaser. If the related dealer has already  
549 remitted such tax to the department, it may then seek a refund  
550 or credit of the tax from the department. If the related dealer  
551 has not yet remitted such tax to the department, the related  
552 dealer may not seek a refund or credit of such tax, but may  
553 retain the exemption documentation in lieu of remitting the tax  
554 to the department.

555 c. The department shall look solely to the entity that  
556 provided exemption documentation for recovery of tax if it  
557 determines that the entity was not entitled to the exemption.

558 Section 23. Paragraph (i) of subsection (1) of section  
559 212.05, Florida Statutes, is amended to read:

560 212.05 Sales, storage, use tax.—It is hereby declared to be  
561 the legislative intent that every person is exercising a taxable



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562 privilege who engages in the business of selling tangible  
563 personal property at retail in this state, including the  
564 business of making mail order sales, or who rents or furnishes  
565 any of the things or services taxable under this chapter, or who  
566 stores for use or consumption in this state any item or article  
567 of tangible personal property as defined herein and who leases  
568 or rents such property within the state.

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

572 (i)1. At the rate of 6 percent on charges for all:

573 a. Detective, burglar protection, and other protection  
574 services (NAICS National Numbers 561611, 561612, 561613, and  
575 561621). Fingerprint services required under s. 790.06 or s.  
576 790.062 are not subject to the tax. Any law enforcement officer,  
577 as defined in s. 943.10, who is performing approved duties as  
578 determined by his or her local law enforcement agency in his or  
579 her capacity as a law enforcement officer, and who is subject to  
580 the direct and immediate command of his or her law enforcement  
581 agency, and in the law enforcement officer's uniform as  
582 authorized by his or her law enforcement agency, is performing  
583 law enforcement and public safety services and is not performing  
584 detective, burglar protection, or other protective services, if  
585 the law enforcement officer is performing his or her approved  
586 duties in a geographical area in which the law enforcement  
587 officer has arrest jurisdiction. Such law enforcement and public  
588 safety services are not subject to tax irrespective of whether  
589 the duty is characterized as "extra duty," "off-duty," or  
590 "secondary employment," and irrespective of whether the officer



591 is paid directly or through the officer's agency by an outside  
592 source. The term "law enforcement officer" includes full-time or  
593 part-time law enforcement officers, and any auxiliary law  
594 enforcement officer, when such auxiliary law enforcement officer  
595 is working under the direct supervision of a full-time or part-  
596 time law enforcement officer.

597 b. Nonresidential cleaning, excluding cleaning of the  
598 interiors of transportation equipment, and nonresidential  
599 building pest control services (NAICS National Numbers 561710  
600 and 561720).

601 2. As used in this paragraph, "NAICS" means those  
602 classifications contained in the North American Industry  
603 Classification System, as published in 2007 by the Office of  
604 Management and Budget, Executive Office of the President.

605 3. Charges for detective, burglar protection, and other  
606 protection security services performed in this state but used  
607 outside this state are exempt from taxation. Charges for  
608 detective, burglar protection, and other protection security  
609 services performed outside this state and used in this state are  
610 subject to tax.

611 4. If a transaction involves both the sale or use of a  
612 service taxable under this paragraph and the sale or use of a  
613 service or any other item not taxable under this chapter, the  
614 consideration paid must be separately identified and stated with  
615 respect to the taxable and exempt portions of the transaction or  
616 the entire transaction shall be presumed taxable. The burden  
617 shall be on the seller of the service or the purchaser of the  
618 service, whichever applicable, to overcome this presumption by  
619 providing documentary evidence as to which portion of the



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620 transaction is exempt from tax. The department is authorized to  
621 adjust the amount of consideration identified as the taxable and  
622 exempt portions of the transaction; however, a determination  
623 that the taxable and exempt portions are inaccurately stated and  
624 that the adjustment is applicable must be supported by  
625 substantial competent evidence.

626         5. Each seller of services subject to sales tax pursuant to  
627 this paragraph shall maintain a monthly log showing each  
628 transaction for which sales tax was not collected because the  
629 services meet the requirements of subparagraph 3. for out-of-  
630 state use. The log must identify the purchaser's name, location  
631 and mailing address, and federal employer identification number,  
632 if a business, or the social security number, if an individual,  
633 the service sold, the price of the service, the date of sale,  
634 the reason for the exemption, and the sales invoice number. The  
635 monthly log shall be maintained pursuant to the same  
636 requirements and subject to the same penalties imposed for the  
637 keeping of similar records pursuant to this chapter.

638         Section 24. Effective January 1, 2018, subsections (5)  
639 through (7) of section 212.0515, Florida Statutes, are  
640 renumbered as subsections (4) through (6), respectively, and  
641 current subsections (3), (4), and (7) of that section are  
642 amended to read:

643         212.0515 Sales from vending machines; sales to vending  
644 machine operators; special provisions; registration; penalties.-

645         (3) ~~(a)~~ An operator of a vending machine may not operate or  
646 cause to be operated in this state any vending machine until the  
647 operator has registered with the department and ~~7~~ has obtained a  
648 separate registration certificate for each county in which such



649 ~~machines are located, and has affixed a notice to each vending~~  
650 ~~machine selling food or beverages. The notice must be~~  
651 ~~conspicuously displayed on the vending machine when it is being~~  
652 ~~operated in this state and shall contain the following language~~  
653 ~~in conspicuous type: NOTICE TO CUSTOMER: FLORIDA LAW REQUIRES~~  
654 ~~THIS NOTICE TO BE POSTED ON ALL FOOD AND BEVERAGE VENDING~~  
655 ~~MACHINES. REPORT ANY MACHINE WITHOUT A NOTICE TO (TOLL-FREE~~  
656 ~~NUMBER). YOU MAY BE ELIGIBLE FOR A CASH REWARD. DO NOT USE THIS~~  
657 ~~NUMBER TO REPORT PROBLEMS WITH THE VENDING MACHINE SUCH AS LOST~~  
658 ~~MONEY OR OUT-OF-DATE PRODUCTS.~~

659 ~~(b) The department shall establish a toll-free number to~~  
660 ~~report any violations of this section. Upon a determination that~~  
661 ~~a violation has occurred, the department shall pay the informant~~  
662 ~~a reward of up to 10 percent of previously unpaid taxes~~  
663 ~~recovered as a result of the information provided. A person who~~  
664 ~~receives information concerning a violation of this section from~~  
665 ~~an employee as specified in s. 213.30 is not eligible for a cash~~  
666 ~~reward.~~

667 ~~(4) A penalty of \$250 per machine is imposed on an operator~~  
668 ~~who fails to properly obtain and display the required notice on~~  
669 ~~any machine. Penalties accrue interest as provided for~~  
670 ~~delinquent taxes under this chapter and apply in addition to all~~  
671 ~~other applicable taxes, interest, and penalties.~~

672 ~~(6)(7) The department may adopt rules necessary to~~  
673 ~~administer the provisions of this section and may establish a~~  
674 ~~schedule for phasing in the requirement that existing notices be~~  
675 ~~replaced with revised notices displayed on vending machines.~~

676 Section 25. Effective January 1, 2018, subsection (7) of  
677 section 212.0596, Florida Statutes, is amended to read:





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678 212.0596 Taxation of mail order sales.—

679 (7) The department may establish by rule procedures for  
680 collecting the use tax from unregistered persons who but for  
681 their mail order purchases would not be required to remit sales  
682 or use tax directly to the department. The procedures may  
683 provide for waiver of registration ~~and registration fees,~~  
684 provisions for irregular remittance of tax, elimination of the  
685 collection allowance, and nonapplication of local option  
686 surtaxes.

687 Section 26. Paragraphs (a) and (p) of subsection (5) of  
688 section 212.08, Florida Statutes, are amended, and paragraphs  
689 (r) and (s) of subsection (5) and paragraph (d) of subsection  
690 (6) are added, to read:

691 212.08 Sales, rental, use, consumption, distribution, and  
692 storage tax; specified exemptions.—The sale at retail, the  
693 rental, the use, the consumption, the distribution, and the  
694 storage to be used or consumed in this state of the following  
695 are hereby specifically exempt from the tax imposed by this  
696 chapter.

697 (5) EXEMPTIONS; ACCOUNT OF USE.—

698 (a) *Items in agricultural use and certain nets.*—There are  
699 exempt from the tax imposed by this chapter nets designed and  
700 used exclusively by commercial fisheries; disinfectants,  
701 fertilizers, insecticides, pesticides, herbicides, fungicides,  
702 and weed killers used for application on crops or groves,  
703 including commercial nurseries and home vegetable gardens, used  
704 in dairy barns or on poultry farms for the purpose of protecting  
705 poultry or livestock, or used directly on poultry or livestock;  
706 animal health products that are administered to, applied to, or



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707 consumed by livestock or poultry to alleviate pain or cure or  
708 prevent sickness, disease, or suffering, including, but not  
709 limited to, antiseptics, absorbent cotton, gauze for bandages,  
710 lotions, vaccines, vitamins, and worm remedies; aquaculture  
711 health products that are used by aquaculture producers, as  
712 defined in s. 597.0015, to prevent or treat fungi, bacteria, and  
713 parasitic diseases; portable containers or movable receptacles  
714 in which portable containers are placed, used for processing  
715 farm products; field and garden seeds, including flower seeds;  
716 nursery stock, seedlings, cuttings, or other propagative  
717 material purchased for growing stock; seeds, seedlings,  
718 cuttings, and plants used to produce food for human consumption;  
719 cloth, plastic, and other similar materials used for shade,  
720 mulch, or protection from frost or insects on a farm; stakes  
721 used by a farmer to support plants during agricultural  
722 production; generators used on poultry farms; and liquefied  
723 petroleum gas or other fuel used to heat a structure in which  
724 started pullets or broilers are raised; however, such exemption  
725 is not allowed unless the purchaser or lessee signs a  
726 certificate stating that the item to be exempted is for the  
727 exclusive use designated herein. Also exempt are cellophane  
728 wrappers, glue for tin and glass (apiarists), mailing cases for  
729 honey, shipping cases, window cartons, and baling wire and twine  
730 used for baling hay, when used by a farmer to contain, produce,  
731 or process an agricultural commodity.

732 (p) *Community contribution tax credit for donations.*—

733 1. Authorization.—Persons who are registered with the  
734 department under s. 212.18 to collect or remit sales or use tax  
735 and who make donations to eligible sponsors are eligible for tax



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736 credits against their state sales and use tax liabilities as  
737 provided in this paragraph:

738 a. The credit shall be computed as 50 percent of the  
739 person's approved annual community contribution.

740 b. The credit shall be granted as a refund against state  
741 sales and use taxes reported on returns and remitted in the 12  
742 months preceding the date of application to the department for  
743 the credit as required in sub-subparagraph 3.c. If the annual  
744 credit is not fully used through such refund because of  
745 insufficient tax payments during the applicable 12-month period,  
746 the unused amount may be included in an application for a refund  
747 made pursuant to sub-subparagraph 3.c. in subsequent years  
748 against the total tax payments made for such year. Carryover  
749 credits may be applied for a 3-year period without regard to any  
750 time limitation that would otherwise apply under s. 215.26.

751 c. A person may not receive more than \$200,000 in annual  
752 tax credits for all approved community contributions made in any  
753 one year.

754 d. All proposals for the granting of the tax credit require  
755 the prior approval of the Department of Economic Opportunity.

756 e. The total amount of tax credits which may be granted for  
757 all programs approved under this paragraph, s. 220.183, and s.  
758 624.5105 is \$10.5 million ~~\$18.4 million in the 2015-2016 fiscal year,~~  
759 ~~\$21.4 million in the 2016-2017 fiscal year,~~ and \$21.4 million  
760 each fiscal year in the 2017-2018 fiscal year for projects that  
761 provide housing opportunities for persons with special needs or  
762 homeownership opportunities for low-income households or very-  
763 low-income households and \$3.5 million each fiscal year annually  
764 for all other projects. As used in this paragraph, the term



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765 "person with special needs" has the same meaning as in s.  
766 420.0004 and the terms "low-income person," "low-income  
767 household," "very-low-income person," and "very-low-income  
768 household" have the same meanings as in s. 420.9071.

769 f. A person who is eligible to receive the credit provided  
770 in this paragraph, s. 220.183, or s. 624.5105 may receive the  
771 credit only under one section of the person's choice.

772 2. Eligibility requirements.—

773 a. A community contribution by a person must be in the  
774 following form:

775 (I) Cash or other liquid assets;

776 (II) Real property, including 100 percent ownership of a  
777 real property holding company;

778 (III) Goods or inventory; or

779 (IV) Other physical resources identified by the Department  
780 of Economic Opportunity.

781

782 For purposes of this subparagraph, the term "real property  
783 holding company" means a Florida entity, such as a Florida  
784 limited liability company, that is wholly owned by the person;  
785 is the sole owner of real property, as defined in s.  
786 192.001(12), located in the state; is disregarded as an entity  
787 for federal income tax purposes pursuant to 26 C.F.R. s.  
788 301.7701-3(b)(1)(ii); and at the time of contribution to an  
789 eligible sponsor, has no material assets other than the real  
790 property and any other property that qualifies as a community  
791 contribution.

792 b. All community contributions must be reserved exclusively  
793 for use in a project. As used in this sub-subparagraph, the term



794 "project" means activity undertaken by an eligible sponsor which  
795 is designed to construct, improve, or substantially rehabilitate  
796 housing that is affordable to low-income households or very-low-  
797 income households; designed to provide housing opportunities for  
798 persons with special needs; designed to provide commercial,  
799 industrial, or public resources and facilities; or designed to  
800 improve entrepreneurial and job-development opportunities for  
801 low-income persons. A project may be the investment necessary to  
802 increase access to high-speed broadband capability in a rural  
803 community that had an enterprise zone designated pursuant to  
804 chapter 290 as of May 1, 2015, including projects that result in  
805 improvements to communications assets that are owned by a  
806 business. A project may include the provision of museum  
807 educational programs and materials that are directly related to  
808 a project approved between January 1, 1996, and December 31,  
809 1999, and located in an area which was in an enterprise zone  
810 designated pursuant to s. 290.0065 as of May 1, 2015. This  
811 paragraph does not preclude projects that propose to construct  
812 or rehabilitate housing for low-income households or very-low-  
813 income households on scattered sites or housing opportunities  
814 for persons with special needs. With respect to housing,  
815 contributions may be used to pay the following eligible special  
816 needs, low-income, and very-low-income housing-related  
817 activities:

- 818 (I) Project development impact and management fees for  
819 special needs, low-income, or very-low-income housing projects;
- 820 (II) Down payment and closing costs for persons with  
821 special needs, low-income persons, and very-low-income persons;
- 822 (III) Administrative costs, including housing counseling



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823 and marketing fees, not to exceed 10 percent of the community  
824 contribution, directly related to special needs, low-income, or  
825 very-low-income projects; and

826 (IV) Removal of liens recorded against residential property  
827 by municipal, county, or special district local governments if  
828 satisfaction of the lien is a necessary precedent to the  
829 transfer of the property to a low-income person or very-low-  
830 income person for the purpose of promoting home ownership.  
831 Contributions for lien removal must be received from a  
832 nonrelated third party.

833 c. The project must be undertaken by an "eligible sponsor,"  
834 which includes:

835 (I) A community action program;

836 (II) A nonprofit community-based development organization  
837 whose mission is the provision of housing for persons with  
838 special needs, low-income households, or very-low-income  
839 households or increasing entrepreneurial and job-development  
840 opportunities for low-income persons;

841 (III) A neighborhood housing services corporation;

842 (IV) A local housing authority created under chapter 421;

843 (V) A community redevelopment agency created under s.  
844 163.356;

845 (VI) A historic preservation district agency or  
846 organization;

847 (VII) A local workforce development board;

848 (VIII) A direct-support organization as provided in s.  
849 1009.983;

850 (IX) An enterprise zone development agency created under s.  
851 290.0056;



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852 (X) A community-based organization incorporated under  
853 chapter 617 which is recognized as educational, charitable, or  
854 scientific pursuant to s. 501(c)(3) of the Internal Revenue Code  
855 and whose bylaws and articles of incorporation include  
856 affordable housing, economic development, or community  
857 development as the primary mission of the corporation;

858 (XI) Units of local government;

859 (XII) Units of state government; or

860 (XIII) Any other agency that the Department of Economic  
861 Opportunity designates by rule.

862

863 A contributing person may not have a financial interest in the  
864 eligible sponsor.

865 d. The project must be located in an area which was in an  
866 enterprise zone designated pursuant to chapter 290 as of May 1,  
867 2015, or a Front Porch Florida Community, unless the project  
868 increases access to high-speed broadband capability in a rural  
869 community that had an enterprise zone designated pursuant to  
870 chapter 290 as of May 1, 2015, but is physically located outside  
871 the designated rural zone boundaries. Any project designed to  
872 construct or rehabilitate housing for low-income households or  
873 very-low-income households or housing opportunities for persons  
874 with special needs is exempt from the area requirement of this  
875 sub-subparagraph.

876 e.(I) If, during the first 10 business days of the state  
877 fiscal year, eligible tax credit applications for projects that  
878 provide housing opportunities for persons with special needs or  
879 homeownership opportunities for low-income households or very-  
880 low-income households are received for less than the annual tax



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881 credits available for those projects, the Department of Economic  
882 Opportunity shall grant tax credits for those applications and  
883 grant remaining tax credits on a first-come, first-served basis  
884 for subsequent eligible applications received before the end of  
885 the state fiscal year. If, during the first 10 business days of  
886 the state fiscal year, eligible tax credit applications for  
887 projects that provide housing opportunities for persons with  
888 special needs or homeownership opportunities for low-income  
889 households or very-low-income households are received for more  
890 than the annual tax credits available for those projects, the  
891 Department of Economic Opportunity shall grant the tax credits  
892 for those applications as follows:

893 (A) If tax credit applications submitted for approved  
894 projects of an eligible sponsor do not exceed \$200,000 in total,  
895 the credits shall be granted in full if the tax credit  
896 applications are approved.

897 (B) If tax credit applications submitted for approved  
898 projects of an eligible sponsor exceed \$200,000 in total, the  
899 amount of tax credits granted pursuant to sub-sub-sub-  
900 subparagraph (A) shall be subtracted from the amount of  
901 available tax credits, and the remaining credits shall be  
902 granted to each approved tax credit application on a pro rata  
903 basis.

904 (II) If, during the first 10 business days of the state  
905 fiscal year, eligible tax credit applications for projects other  
906 than those that provide housing opportunities for persons with  
907 special needs or homeownership opportunities for low-income  
908 households or very-low-income households are received for less  
909 than the annual tax credits available for those projects, the





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910 Department of Economic Opportunity shall grant tax credits for  
911 those applications and shall grant remaining tax credits on a  
912 first-come, first-served basis for subsequent eligible  
913 applications received before the end of the state fiscal year.  
914 If, during the first 10 business days of the state fiscal year,  
915 eligible tax credit applications for projects other than those  
916 that provide housing opportunities for persons with special  
917 needs or homeownership opportunities for low-income households  
918 or very-low-income households are received for more than the  
919 annual tax credits available for those projects, the Department  
920 of Economic Opportunity shall grant the tax credits for those  
921 applications on a pro rata basis.

922 3. Application requirements.—

923 a. An eligible sponsor seeking to participate in this  
924 program must submit a proposal to the Department of Economic  
925 Opportunity which sets forth the name of the sponsor, a  
926 description of the project, and the area in which the project is  
927 located, together with such supporting information as is  
928 prescribed by rule. The proposal must also contain a resolution  
929 from the local governmental unit in which the project is located  
930 certifying that the project is consistent with local plans and  
931 regulations.

932 b. A person seeking to participate in this program must  
933 submit an application for tax credit to the Department of  
934 Economic Opportunity which sets forth the name of the sponsor, a  
935 description of the project, and the type, value, and purpose of  
936 the contribution. The sponsor shall verify, in writing, the  
937 terms of the application and indicate its receipt of the  
938 contribution, and such verification must accompany the



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939 application for tax credit. The person must submit a separate  
940 tax credit application to the Department of Economic Opportunity  
941 for each individual contribution that it makes to each  
942 individual project.

943 c. A person who has received notification from the  
944 Department of Economic Opportunity that a tax credit has been  
945 approved must apply to the department to receive the refund.  
946 Application must be made on the form prescribed for claiming  
947 refunds of sales and use taxes and be accompanied by a copy of  
948 the notification. A person may submit only one application for  
949 refund to the department within a 12-month period.

950 4. Administration.—

951 a. The Department of Economic Opportunity may adopt rules  
952 necessary to administer this paragraph, including rules for the  
953 approval or disapproval of proposals by a person.

954 b. The decision of the Department of Economic Opportunity  
955 must be in writing, and, if approved, the notification shall  
956 state the maximum credit allowable to the person. Upon approval,  
957 the Department of Economic Opportunity shall transmit a copy of  
958 the decision to the department.

959 c. The Department of Economic Opportunity shall  
960 periodically monitor all projects in a manner consistent with  
961 available resources to ensure that resources are used in  
962 accordance with this paragraph; however, each project must be  
963 reviewed at least once every 2 years.

964 d. The Department of Economic Opportunity shall, in  
965 consultation with the statewide and regional housing and  
966 financial intermediaries, market the availability of the  
967 community contribution tax credit program to community-based



968 organizations.

969 ~~5. Expiration. This paragraph expires June 30, 2018;~~  
970 ~~however, any accrued credit carryover that is unused on that~~  
971 ~~date may be used until the expiration of the 3-year carryover~~  
972 ~~period for such credit.~~

973 (r) Building materials, the rental of tangible personal  
974 property, and pest control services used in new construction  
975 located in a rural area of opportunity.-

976 1. As used in this paragraph, the term:

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

979 b. "Exempt goods and services" means building materials,  
980 the rental of tangible personal property, and pest control  
981 services used in new construction.

982 c. "New construction" means improvements to real property  
983 which did not previously exist. The term does not include the  
984 reconstruction, renovation, restoration, rehabilitation,  
985 modification, alteration, or expansion of buildings already  
986 located on the parcel on which the new construction is built.

987 d. "Pest control" has the same meaning as in s. 482.021.

988 e. "Real property" has the same meaning as provided in s.  
989 192.001, but does not include a condominium parcel or  
990 condominium property as defined in s. 718.103.

991 f. "Substantially completed" has the same meaning as in s.  
992 192.042(1).

993 2. Building materials, the rental of tangible personal  
994 property, and pest control services used in new construction  
995 located in a rural area of opportunity, as designated by the  
996 Governor pursuant to s. 288.0656, are exempt from the tax



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997 imposed by this chapter if an owner, lessee, or lessor can  
998 demonstrate to the satisfaction of the department that the  
999 requirements of this paragraph have been met. Except as provided  
1000 in subparagraph 3., this exemption inures to the owner, lessee,  
1001 or lessor at the time the new construction occurs, but only  
1002 through a refund of previously paid taxes. To receive a refund  
1003 pursuant to this paragraph, the owner, lessee, or lessor of the  
1004 new construction must file an application under oath with the  
1005 Department of Economic Opportunity. The application must include  
1006 all of the following:

- 1007 a. The name and address of the person claiming the refund.  
1008 b. An address and assessment roll parcel number of the real  
1009 property that was improved by the new construction for which a  
1010 refund of previously paid taxes is being sought.  
1011 c. A description of the new construction.  
1012 d. A copy of a valid building permit issued by the county  
1013 or municipal building department for the new construction.  
1014 e. A sworn statement, under penalty of perjury, from the  
1015 general contractor licensed in this state with whom the  
1016 applicant contracted to build the new construction, which  
1017 specifies the exempt goods and services, the actual cost of the  
1018 exempt goods and services, and the amount of sales tax paid in  
1019 this state on the exempt goods and services, and which states  
1020 that the improvement to the real property was new construction.  
1021 If a general contractor was not used, the applicant shall make  
1022 the sworn statement required by this sub-subparagraph. Copies of  
1023 the invoices evidencing the actual cost of the exempt goods and  
1024 services and the amount of sales tax paid on such goods and  
1025 services must be attached to the sworn statement provided by the



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1026 general contractor or by the applicant. If copies of such  
1027 invoices are not attached, the cost of the exempt goods and  
1028 services is deemed to be an amount equal to 40 percent of the  
1029 increase in assessed value of the property for ad valorem tax  
1030 purposes.

1031 f. A certification by the local building code inspector  
1032 that the new construction is substantially completed and is new  
1033 construction.

1034 3. The exemption under this paragraph inures to a  
1035 municipality, county, other governmental unit or agency, or  
1036 nonprofit community-based organization through a refund of  
1037 previously paid taxes if the exempt goods and services are paid  
1038 for from the funds of a community development block grant, the  
1039 State Housing Initiatives Partnership Program, or a similar  
1040 grant or loan program. To receive a refund, a municipality,  
1041 county, other governmental unit or agency, or nonprofit  
1042 community-based organization must file an application that  
1043 includes the same information required under subparagraph 2. In  
1044 addition, the application must include a sworn statement signed  
1045 by the chief executive officer of the municipality, county,  
1046 other governmental unit or agency, or nonprofit community-based  
1047 organization seeking a refund which states that the exempt goods  
1048 and services for which a refund is sought were funded by a  
1049 community development block grant, the State Housing Initiatives  
1050 Partnership Program, or a similar grant or loan program.

1051 4. Within 10 working days after receiving an application,  
1052 the Department of Economic Opportunity shall review the  
1053 application to determine whether it contains all of the  
1054 information required by subparagraph 2. or subparagraph 3., as



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1055 appropriate, and meets the criteria set out in this paragraph.  
1056 The Department of Economic Opportunity shall certify all  
1057 applications that contain the required information and are  
1058 eligible to receive a refund. The certification must be in  
1059 writing and a copy must be transmitted by the Department of  
1060 Economic Opportunity to the executive director of the  
1061 department. The applicant is responsible for forwarding a  
1062 certified application to the department within the period  
1063 specified in subparagraph 5.

1064 5. An application for a refund must be submitted to the  
1065 department within 6 months after the new construction is deemed  
1066 to be substantially completed by the local building code  
1067 inspector or by November 1 after the improved property is first  
1068 subject to assessment.

1069 6. Only one exemption through a refund of previously paid  
1070 taxes for the new construction may be claimed for any single  
1071 parcel of property unless there is a change in ownership, a new  
1072 lessor, or a new lessee of the real property. A refund may not  
1073 be granted unless the amount to be refunded exceeds \$500. A  
1074 refund may not exceed the lesser of 97.5 percent of the Florida  
1075 sales or use tax paid on the cost of the exempt goods and  
1076 services as determined pursuant to sub-subparagraph 2.e. or  
1077 \$10,000. The department shall issue a refund within 30 days  
1078 after it formally approves a refund application.

1079 7. The department shall deduct 10 percent of each refund  
1080 amount granted under this paragraph from the amount transferred  
1081 into the Local Government Half-cent Sales Tax Clearing Trust  
1082 Fund pursuant to s. 212.20 for the county area in which the new  
1083 construction is located and shall transfer that amount to the



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1084 General Revenue Fund.

1085 8. The department may adopt rules governing the manner and  
1086 format of refund applications and may establish guidelines as to  
1087 the requisites for an affirmative showing of qualification for  
1088 exemption under this paragraph.

1089 9. This exemption does not apply to improvements for which  
1090 construction began before July 1, 2017.

1091 (s) Data center property.—

1092 1. As used in this paragraph, the term:

1093 a. "Critical IT load" means that portion of electric power  
1094 capacity, expressed in terms of megawatts, which is reserved  
1095 solely for owners or tenants of a data center to operate their  
1096 computer server equipment. The term does not include any  
1097 ancillary load for cooling, lighting, common areas, or other  
1098 equipment.

1099 b. "Cumulative capital investment" means the combined total  
1100 of all expenses incurred by the owners or tenants of a data  
1101 center after July 1, 2017, in connection with acquiring,  
1102 constructing, installing, equipping, or expanding the data  
1103 center. However, the term does not include any expenses incurred  
1104 in the acquisition of improved real property operating as a data  
1105 center at the time of acquisition or within 6 months before the  
1106 acquisition.

1107 c. "Data center" means a facility that:

1108 (I) Consists of one or more contiguous parcels in this  
1109 state, along with the buildings, substations and other  
1110 infrastructure, fixtures, and personal property located on the  
1111 parcels;

1112 (II) Is used exclusively to house and operate equipment



1113 that receives, stores, aggregates, manages, processes,  
1114 transforms, retrieves, researches, or transmits data; or that is  
1115 necessary for the proper operation of equipment that receives,  
1116 stores, aggregates, manages, processes, transforms, retrieves,  
1117 researches, or transmits data;

1118 (III) Has a critical IT load of 15 megawatts or higher, and  
1119 a critical IT load of 1 megawatt or higher dedicated to each  
1120 individual owner or tenant within the data center; and

1121 (IV) Is constructed on or after July 1, 2017.

1122 d. "Data center property" means property used exclusively  
1123 at a data center to construct, outfit, operate, support, power,  
1124 cool, dehumidify, secure, or protect a data center and any  
1125 contiguous dedicated substations. The term includes, but is not  
1126 limited to, construction materials, component parts, machinery,  
1127 equipment, computers, servers, installations, redundancies, and  
1128 operating or enabling software, including any replacements,  
1129 updates and new versions, and upgrades to or for such property,  
1130 regardless of whether the property is a fixture or is otherwise  
1131 affixed to or incorporated into real property. The term also  
1132 includes electricity used exclusively at a data center.

1133 2. Data center property is exempt from the tax imposed by  
1134 this chapter, except for the tax imposed by s. 212.031. To be  
1135 eligible for the exemption provided by this paragraph, the data  
1136 center's owners and tenants must make a cumulative capital  
1137 investment of \$150 million or more for the data center and the  
1138 data center must have a critical IT load of 15 megawatts or  
1139 higher and a critical IT load of 1 megawatt or higher dedicated  
1140 to each individual owner or tenant within the data center. Each  
1141 of these requirements must be satisfied no later than 5 years





1142 after the commencement of construction of the data center.  
1143 3.a. To receive the exemption provided by this paragraph,  
1144 the person seeking the exemption must apply to the department  
1145 for a temporary tax exemption certificate. The application must  
1146 state that a qualifying data center designation is being sought  
1147 and provide information that the requirements of subparagraph 2.  
1148 will be met. Upon a tentative determination by the department  
1149 that the data center will meet the requirements of subparagraph  
1150 2., the department must issue the certificate.

1151 b.(I) The certificateholder shall maintain all necessary  
1152 books and records to support the exemption provided by this  
1153 paragraph. Upon satisfaction of all requirements of subparagraph  
1154 2., the certificateholder must deliver the temporary tax  
1155 certificate to the department together with documentation  
1156 sufficient to show the satisfaction of the requirements. Such  
1157 documentation must include written declarations, pursuant to s.  
1158 92.525, from:

1159 (A) A professional engineer, licensed pursuant to chapter  
1160 471, certifying that the critical IT load requirement set forth  
1161 in subparagraph 2. has been satisfied at the data center; and

1162 (B) A Florida certified public accountant, as defined in s.  
1163 473.302, certifying that the cumulative capital investment  
1164 requirement set forth in subparagraph 2. has been satisfied for  
1165 the data center.

1166  
1167 The professional engineer and the Florida certified public  
1168 accountant may not be professionally related with the data  
1169 center's owners, tenants, or contractors, except that they may  
1170 be retained by a data center owner to certify that the



1171 requirements of subparagraph 2. have been met.

1172 (II) If the department determines that the subparagraph 2.  
1173 requirements have been satisfied, the department must issue a  
1174 permanent tax exemption certificate.

1175 (III) Notwithstanding s. 212.084(4), the permanent tax  
1176 exemption certificate remains valid and effective for as long as  
1177 the data center described in the exemption application continues  
1178 to operate as a data center as defined in subparagraph 1., with  
1179 review by the department every 5 years to ensure compliance. As  
1180 part of the review, the certificateholder shall, within 3 months  
1181 before the end of any 5-year period, submit a written  
1182 declaration, pursuant to s. 92.525, certifying that the critical  
1183 IT load of 15 megawatts or higher and the critical IT load of 1  
1184 megawatt or higher dedicated to each individual owner or tenant  
1185 within the data center required by subparagraph 2. continues to  
1186 be met. All owners, tenants, contractors, and others purchasing  
1187 exempt data center property shall maintain all necessary books  
1188 and records to support the exemption as to those purchases.

1189 (IV) Notwithstanding s. 213.053, the department may share  
1190 information concerning a temporary or permanent data center  
1191 exemption certificate among all owners, tenants, contractors,  
1192 and others purchasing exempt data center property pursuant to  
1193 such certificate.

1194 c. If, in an audit conducted by the department, it is  
1195 determined that the certificateholder or any owners, tenants,  
1196 contractors, or others purchasing, renting, or leasing data  
1197 center property do not meet the criteria of this paragraph, the  
1198 amount of taxes exempted at the time of purchase, rental, or  
1199 lease is immediately due and payable to the department from the



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1200 purchaser, renter, or lessee of those particular items, together  
1201 with the appropriate interest and penalty computed from the date  
1202 of purchase in the manner prescribed by this chapter.

1203 Notwithstanding s. 95.091(3)(a), any tax due as provided in this  
1204 sub-subparagraph may be assessed by the department within 6  
1205 years after the date the data center property was purchased.

1206 d. Purchasers, lessees, and renters of data center property  
1207 who qualify for the exemption provided by this paragraph shall  
1208 obtain from the data center a copy of the tax exemption  
1209 certificate issued pursuant to sub-subparagraph a. or sub-  
1210 subparagraph b. Before or at the time of purchase of the item or  
1211 items eligible for exemption, the purchaser, lessee, or renter  
1212 shall provide to the seller a copy of the tax exemption  
1213 certificate and a signed certificate of entitlement. Purchasers,  
1214 lessees, and renters with self-accrual authority shall maintain  
1215 all documentation necessary to prove the exempt status of  
1216 purchases.

1217 e. For any purchase, lease, or rental of property that is  
1218 exempt pursuant to this paragraph, the possession of a copy of a  
1219 tax exemption certificate issued pursuant to sub-subparagraph a.  
1220 or sub-subparagraph b. and a signed certificate of entitlement  
1221 relieves the seller of the responsibility of collecting the tax  
1222 on the sale, lease, or rental of such property, and the  
1223 department must look solely to the purchaser, renter, or lessee  
1224 for recovery of the tax if it determines that the purchase,  
1225 rental, or lease was not entitled to the exemption.

1226 4. After June 30, 2022, the department may not issue a  
1227 temporary tax exemption certificate pursuant to this paragraph.

1228 (6) EXEMPTIONS; POLITICAL SUBDIVISIONS.—



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1229           (d) For purposes of paragraph (a), the phrase "when payment  
1230 is made directly to the dealer by the governmental entity"  
1231 includes situations in which an entity under contract with a  
1232 municipality to maintain and operate a municipally owned golf  
1233 course pays for a purchase or lease for the operation or  
1234 maintenance of that golf course using the golf course revenues  
1235 or other funds provided by the municipality for use by that  
1236 entity. This paragraph applies to a municipally owned golf  
1237 course that is:

1238           1. Located in a county with a population of at least 2  
1239 million residents.

1240           2. The site upon which youth education programs are  
1241 delivered on an ongoing basis by a nonprofit organization that  
1242 is exempt from federal income tax under s. 501(c)(3) of the  
1243 Internal Revenue Code.

1244           Section 27. The provisions of this act relating to s.  
1245 212.08(5)(a), Florida Statutes, which exempt certain animal  
1246 health products and aquaculture health products, and s.  
1247 212.08(6)(d), Florida Statutes, which exempt purchases by  
1248 entities that operate certain municipally owned golf courses,  
1249 are intended to be remedial in nature and apply retroactively,  
1250 but do not provide a basis for an assessment of any tax or  
1251 create a right to a refund or credit of any tax paid before the  
1252 effective date of this act.

1253           Section 28. Effective January 1, 2018, paragraph (ooo) is  
1254 added to subsection (7) of section 212.08, Florida Statutes, to  
1255 read:

1256           212.08 Sales, rental, use, consumption, distribution, and  
1257 storage tax; specified exemptions.—The sale at retail, the



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1258 rental, the use, the consumption, the distribution, and the  
1259 storage to be used or consumed in this state of the following  
1260 are hereby specifically exempt from the tax imposed by this  
1261 chapter.

1262 (7) MISCELLANEOUS EXEMPTIONS.—Exemptions provided to any  
1263 entity by this chapter do not inure to any transaction that is  
1264 otherwise taxable under this chapter when payment is made by a  
1265 representative or employee of the entity by any means,  
1266 including, but not limited to, cash, check, or credit card, even  
1267 when that representative or employee is subsequently reimbursed  
1268 by the entity. In addition, exemptions provided to any entity by  
1269 this subsection do not inure to any transaction that is  
1270 otherwise taxable under this chapter unless the entity has  
1271 obtained a sales tax exemption certificate from the department  
1272 or the entity obtains or provides other documentation as  
1273 required by the department. Eligible purchases or leases made  
1274 with such a certificate must be in strict compliance with this  
1275 subsection and departmental rules, and any person who makes an  
1276 exempt purchase with a certificate that is not in strict  
1277 compliance with this subsection and the rules is liable for and  
1278 shall pay the tax. The department may adopt rules to administer  
1279 this subsection.

1280 (ooo) Products used to absorb menstrual flow.—Products used  
1281 to absorb menstrual flow are exempt from the tax imposed by this  
1282 chapter. As used in this paragraph, the term “products used to  
1283 absorb menstrual flow” means products used to absorb or contain  
1284 menstrual flow, including, but not limited to, tampons, sanitary  
1285 napkins, pantiliners, and menstrual cups.

1286 Section 29. Effective January 1, 2018, paragraphs (a) and



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1287 (c) of subsection (3) of section 212.18, Florida Statutes, are  
1288 amended to read:

1289 212.18 Administration of law; registration of dealers;  
1290 rules.—

1291 (3) (a) A person desiring to engage in or conduct business  
1292 in this state as a dealer, or to lease, rent, or let or grant  
1293 licenses in living quarters or sleeping or housekeeping  
1294 accommodations in hotels, apartment houses, roominghouses, or  
1295 tourist or trailer camps that are subject to tax under s.  
1296 212.03, or to lease, rent, or let or grant licenses in real  
1297 property, and a person who sells or receives anything of value  
1298 by way of admissions, must file with the department an  
1299 application for a certificate of registration for each place of  
1300 business. The application must include the names of the persons  
1301 who have interests in such business and their residences, the  
1302 address of the business, and other data reasonably required by  
1303 the department. However, owners and operators of vending  
1304 machines or newspaper rack machines are required to obtain only  
1305 one certificate of registration for each county in which such  
1306 machines are located. The department, by rule, may authorize a  
1307 dealer that uses independent sellers to sell its merchandise to  
1308 remit tax on the retail sales price charged to the ultimate  
1309 consumer in lieu of having the independent seller register as a  
1310 dealer and remit the tax. The department may appoint the county  
1311 tax collector as the department's agent to accept applications  
1312 for registrations. The application must be submitted to the  
1313 department before the person, firm, copartnership, or  
1314 corporation may engage in such business, ~~and it must be~~  
1315 ~~accompanied by a registration fee of \$5. However, a registration~~



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1316 ~~fee is not required to accompany an application to engage in or~~  
1317 ~~conduct business to make mail order sales. The department may~~  
1318 ~~waive the registration fee for applications submitted through~~  
1319 ~~the department's Internet registration process.~~

1320 (c)1. A person who engages in acts requiring a certificate  
1321 of registration under this subsection and who fails or refuses  
1322 to register commits a misdemeanor of the first degree,  
1323 punishable as provided in s. 775.082 or s. 775.083. Such acts  
1324 are subject to injunctive proceedings as provided by law. A  
1325 person who engages in acts requiring a certificate of  
1326 registration and who fails or refuses to register is also  
1327 subject to a \$100 ~~initial~~ registration fee ~~in lieu of the \$5~~  
1328 ~~registration fee required by paragraph (a)~~. However, the  
1329 department may waive ~~the increase in~~ the registration fee if it  
1330 finds that the failure to register was due to reasonable cause  
1331 and not to willful negligence, willful neglect, or fraud.

1332 2.a. A person who willfully fails to register after the  
1333 department provides notice of the duty to register as a dealer  
1334 commits a felony of the third degree, punishable as provided in  
1335 s. 775.082, s. 775.083, or s. 775.084.

1336 b. The department shall provide written notice of the duty  
1337 to register to the person by personal service or by sending  
1338 notice by registered mail to the person's last known address.  
1339 The department may provide written notice by both methods  
1340 described in this sub-subparagraph.

1341 Section 30. Paragraphs (d) and (t) of subsection (1) of  
1342 section 220.03, Florida Statutes, are amended to read:

1343 220.03 Definitions.—

1344 (1) SPECIFIC TERMS.—When used in this code, and when not



1345 otherwise distinctly expressed or manifestly incompatible with  
1346 the intent thereof, the following terms shall have the following  
1347 meanings:

1348 (d) "Community Contribution" means the grant by a business  
1349 firm of any of the following items:

1350 1. Cash or other liquid assets.

1351 2. Real property, which for purposes of this subparagraph  
1352 includes 100 percent ownership of a real property holding  
1353 company. The term "real property holding company" means a  
1354 Florida entity, such as a Florida limited liability company,  
1355 that:

1356 a. Is wholly owned by the business firm.

1357 b. Is the sole owner of real property, as defined in s.  
1358 192.001(12), located in the state.

1359 c. Is disregarded as an entity for federal income tax  
1360 purposes pursuant to 26 C.F.R. s. 301.7701-3(b)(1)(ii).

1361 d. At the time of contribution to an eligible sponsor, has  
1362 no material assets other than the real property and any other  
1363 property that qualifies as a community contribution.

1364 3. Goods or inventory.

1365 4. Other physical resources as identified by the  
1366 department.

1367

1368 ~~This paragraph expires June 30, 2018.~~

1369 (t) "Project" means any activity undertaken by an eligible  
1370 sponsor, as defined in s. 220.183(2)(c), which is designed to  
1371 construct, improve, or substantially rehabilitate housing that  
1372 is affordable to low-income or very-low-income households as  
1373 defined in s. 420.9071(19) and (28); designed to provide housing





1374 opportunities for persons with special needs as defined in s.  
1375 420.0004; designed to provide commercial, industrial, or public  
1376 resources and facilities; or designed to improve entrepreneurial  
1377 and job-development opportunities for low-income persons. A  
1378 project may be the investment necessary to increase access to  
1379 high-speed broadband capability in a rural community that had an  
1380 enterprise zone designated pursuant to chapter 290 as of May 1,  
1381 2015, including projects that result in improvements to  
1382 communications assets that are owned by a business. A project  
1383 may include the provision of museum educational programs and  
1384 materials that are directly related to any project approved  
1385 between January 1, 1996, and December 31, 1999, and located in  
1386 an area that was in an enterprise zone designated pursuant to s.  
1387 290.0065 as of May 1, 2015. This paragraph does not preclude  
1388 projects that propose to construct or rehabilitate low-income or  
1389 very-low-income housing on scattered sites or housing  
1390 opportunities for persons with special needs as defined in s.  
1391 420.0004. With respect to housing, contributions may be used to  
1392 pay the following eligible project-related activities:

- 1393 1. Project development, impact, and management fees for  
1394 special needs, low-income, or very-low-income housing projects;
- 1395 2. Down payment and closing costs for eligible persons, as  
1396 defined in s. 420.9071(19) and (28);
- 1397 3. Administrative costs, including housing counseling and  
1398 marketing fees, not to exceed 10 percent of the community  
1399 contribution, directly related to special needs, low-income, or  
1400 very-low-income projects; and
- 1401 4. Removal of liens recorded against residential property  
1402 by municipal, county, or special-district local governments when



1403 satisfaction of the lien is a necessary precedent to the  
1404 transfer of the property to an eligible person, as defined in s.  
1405 420.9071(19) and (28), for the purpose of promoting home  
1406 ownership. Contributions for lien removal must be received from  
1407 a nonrelated third party.

1408  
1409 ~~This paragraph expires June 30, 2018.~~

1410 Section 31. Paragraph (c) of subsection (1) and subsection  
1411 (5) of section 220.183, Florida Statutes, are amended to read:

1412 220.183 Community contribution tax credit.—

1413 (1) AUTHORIZATION TO GRANT COMMUNITY CONTRIBUTION TAX  
1414 CREDITS; LIMITATIONS ON INDIVIDUAL CREDITS AND PROGRAM  
1415 SPENDING.—

1416 (c) The total amount of tax credit which may be granted for  
1417 all programs approved under this section, s. 212.08(5)(p), and  
1418 s. 624.5105 is \$10.5 million ~~\$18.4 million in the 2015-2016 fiscal year,~~  
1419 ~~\$21.4 million in the 2016-2017 fiscal year,~~ and \$21.4 million  
1420 each fiscal year in the 2017-2018 fiscal year for projects that  
1421 provide housing opportunities for persons with special needs as  
1422 defined in s. 420.0004 and homeownership opportunities for low-  
1423 income households or very-low-income households as defined in s.  
1424 420.9071 and \$3.5 million each fiscal year annually for all  
1425 other projects.

1426 ~~(5) EXPIRATION. The provisions of this section, except~~  
1427 ~~paragraph (1)(c), expire June 30, 2018.~~

1428 Section 32. Paragraph (f) of subsection (2) of section  
1429 220.1845, Florida Statutes, is amended to read:

1430 220.1845 Contaminated site rehabilitation tax credit.—

1431 (2) AUTHORIZATION FOR TAX CREDIT; LIMITATIONS.—



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1432 (f) The total amount of the tax credits which may be  
1433 granted under this section is ~~\$21.6 million in the 2015-2016~~  
1434 ~~fiscal year and \$10~~ \$5 million each fiscal year annually  
1435 ~~thereafter.~~

1436 Section 33. Paragraph (e) of subsection (2) of section  
1437 220.196, Florida Statutes, is amended to read:

1438 220.196 Research and development tax credit.—

1439 (2) TAX CREDIT.—

1440 (e) The combined total amount of tax credits which may be  
1441 granted to all business enterprises under this section during  
1442 any calendar year is \$9 million, except that the total amount  
1443 that may be awarded in the 2018 ~~2016~~ calendar year is \$18 ~~\$23~~  
1444 million. Applications may be filed with the department on or  
1445 after March 20 and before March 27 for qualified research  
1446 expenses incurred within the preceding calendar year. If the  
1447 total credits for all applicants exceed the maximum amount  
1448 allowed under this paragraph, the credits shall be allocated on  
1449 a prorated basis.

1450 Section 34. Paragraph (d) of subsection (2) of section  
1451 220.222, Florida Statutes, is amended to read:

1452 220.222 Returns; time and place for filing.—

1453 (2)

1454 (d) For taxable years beginning before January 1, 2026, the  
1455 6-month time period in paragraphs (a) and (b) shall be 7 months  
1456 for taxpayers with a taxable year ending June 30 ~~and shall be 5~~  
1457 ~~months for taxpayers with a taxable year ending December 31.~~

1458 Section 35. The amendment made by this act to s. 220.222,  
1459 Florida Statutes, applies to taxable years beginning on or after  
1460 January 1, 2016.



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1461 Section 36. Subsection (13) of section 320.08, Florida  
1462 Statutes, is amended to read:

1463 320.08 License taxes.—Except as otherwise provided herein,  
1464 there are hereby levied and imposed annual license taxes for the  
1465 operation of motor vehicles, mopeds, motorized bicycles as  
1466 defined in s. 316.003(2), tri-vehicles as defined in s. 316.003,  
1467 and mobile homes as defined in s. 320.01, which shall be paid to  
1468 and collected by the department or its agent upon the  
1469 registration or renewal of registration of the following:

1470 (13) EXEMPT OR OFFICIAL LICENSE PLATES.—Any exempt or  
1471 official license plate: \$4 flat, of which \$1 shall be deposited  
1472 into the General Revenue Fund, except that the registration or  
1473 renewal of a registration of a marine boat trailer exempt under  
1474 s. 320.102 is not subject to any license tax.

1475 Section 37. Paragraphs (i) and (j) of subsection (1) of  
1476 section 320.10, Florida Statutes, are amended, and paragraph (k)  
1477 is added to that subsection, to read:

1478 320.10 Exemptions.—

1479 (1) The provisions of s. 320.08 do not apply to:

1480 (i) Any vehicle used by any of the various search and  
1481 rescue units of the several counties for exclusive use as a  
1482 search and rescue vehicle; ~~or~~

1483 (j) Any motor vehicle used by a community transportation  
1484 coordinator or a transportation operator as defined in part I of  
1485 chapter 427, and which is used exclusively to transport  
1486 transportation disadvantaged persons; or

1487 (k) Any marine boat trailer exempt under s. 320.102.

1488 Section 38. Section 320.102, Florida Statutes, is created  
1489 to read:



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1490           320.102 Marine boat trailers owned by nonprofit  
1491 organizations; exemptions.—The registration or renewal of a  
1492 registration of any marine boat trailer owned and operated by a  
1493 nonprofit organization that is exempt from federal income tax  
1494 under s. 501(c) (3) of the Internal Revenue Code and which is  
1495 used exclusively in carrying out its customary nonprofit  
1496 activities is exempt from paying the fees, taxes, surcharges,  
1497 and charges in ss. 320.03(5), (6), and (9), 320.031(2),  
1498 320.04(1), 320.06(1)(b) and (3)(b), 320.0801, 320.0802,  
1499 320.0804, and 320.08046.

1500           Section 39. Effective upon this act becoming a law,  
1501 subsection (5) of section 336.021, Florida Statutes, is amended  
1502 to read:

1503           336.021 County transportation system; levy of ninth-cent  
1504 fuel tax on motor fuel and diesel fuel.—

1505           (5) All impositions of the tax shall be levied before  
1506 October 1 of each year to be effective January 1 of the  
1507 following year. However, levies of the tax which were in effect  
1508 on July 1, 2002, and which expire on August 31 of any year may  
1509 be reimposed at the current authorized rate provided the tax is  
1510 levied before July 1 and is ~~to be~~ effective September 1 of the  
1511 year of expiration. All impositions shall be required to end on  
1512 December 31 of a year. A decision to rescind the tax shall not  
1513 take effect on any date other than December 31 and shall require  
1514 a minimum of 60 days' notice to the department of such decision.

1515           Section 40. Effective upon this act becoming a law,  
1516 paragraphs (a) and (b) of subsection (1) and paragraph (a) of  
1517 subsection (5) of section 336.025, Florida Statutes, are amended  
1518 to read:



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1519           336.025 County transportation system; levy of local option  
1520 fuel tax on motor fuel and diesel fuel.—

1521           (1) (a) In addition to other taxes allowed by law, there may  
1522 be levied as provided in ss. 206.41(1) (e) and 206.87(1) (c) a 1-  
1523 cent, 2-cent, 3-cent, 4-cent, 5-cent, or 6-cent local option  
1524 fuel tax upon every gallon of motor fuel and diesel fuel sold in  
1525 a county and taxed under the provisions of part I or part II of  
1526 chapter 206.

1527           1. All impositions and rate changes of the tax shall be  
1528 levied before October 1 to be effective January 1 of the  
1529 following year for a period not to exceed 30 years, and the  
1530 applicable method of distribution shall be established pursuant  
1531 to subsection (3) or subsection (4). However, levies of the tax  
1532 which were in effect on July 1, 2002, and which expire on August  
1533 31 of any year may be reimposed at the current authorized rate  
1534 provided the tax is levied before July 1 and is effective  
1535 September 1 of the year of expiration. Upon expiration, the tax  
1536 may be relieved provided that a redetermination of the method of  
1537 distribution is made as provided in this section.

1538           2. County and municipal governments shall utilize moneys  
1539 received pursuant to this paragraph only for transportation  
1540 expenditures.

1541           3. Any tax levied pursuant to this paragraph may be  
1542 extended on a majority vote of the governing body of the county.  
1543 A redetermination of the method of distribution shall be  
1544 established pursuant to subsection (3) or subsection (4), if,  
1545 after July 1, 1986, the tax is extended or the tax rate changed,  
1546 for the period of extension or for the additional tax.

1547           (b) In addition to other taxes allowed by law, there may be



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1548 levied as provided in s. 206.41(1)(e) a 1-cent, 2-cent, 3-cent,  
1549 4-cent, or 5-cent local option fuel tax upon every gallon of  
1550 motor fuel sold in a county and taxed under the provisions of  
1551 part I of chapter 206. The tax shall be levied by an ordinance  
1552 adopted by a majority plus one vote of the membership of the  
1553 governing body of the county or by referendum.

1554 1. All impositions and rate changes of the tax shall be  
1555 levied before October 1, to be effective January 1 of the  
1556 following year. However, levies of the tax which were in effect  
1557 on July 1, 2002, and which expire on August 31 of any year may  
1558 be reimposed at the current authorized rate provided the tax is  
1559 levied before July 1 and is effective September 1 of the year of  
1560 expiration.

1561 2. The county may, prior to levy of the tax, establish by  
1562 interlocal agreement with one or more municipalities located  
1563 therein, representing a majority of the population of the  
1564 incorporated area within the county, a distribution formula for  
1565 dividing the entire proceeds of the tax among county government  
1566 and all eligible municipalities within the county. If no  
1567 interlocal agreement is adopted before the effective date of the  
1568 tax, tax revenues shall be distributed pursuant to the  
1569 provisions of subsection (4). If no interlocal agreement exists,  
1570 a new interlocal agreement may be established prior to June 1 of  
1571 any year pursuant to this subparagraph. However, any interlocal  
1572 agreement agreed to under this subparagraph after the initial  
1573 levy of the tax or change in the tax rate authorized in this  
1574 section shall under no circumstances materially or adversely  
1575 affect the rights of holders of outstanding bonds which are  
1576 backed by taxes authorized by this paragraph, and the amounts



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1577 distributed to the county government and each municipality shall  
1578 not be reduced below the amount necessary for the payment of  
1579 principal and interest and reserves for principal and interest  
1580 as required under the covenants of any bond resolution  
1581 outstanding on the date of establishment of the new interlocal  
1582 agreement.

1583         3. County and municipal governments shall use moneys  
1584 received pursuant to this paragraph for transportation  
1585 expenditures needed to meet the requirements of the capital  
1586 improvements element of an adopted comprehensive plan or for  
1587 expenditures needed to meet immediate local transportation  
1588 problems and for other transportation-related expenditures that  
1589 are critical for building comprehensive roadway networks by  
1590 local governments. For purposes of this paragraph, expenditures  
1591 for the construction of new roads, the reconstruction or  
1592 resurfacing of existing paved roads, or the paving of existing  
1593 graded roads shall be deemed to increase capacity and such  
1594 projects shall be included in the capital improvements element  
1595 of an adopted comprehensive plan. Expenditures for purposes of  
1596 this paragraph shall not include routine maintenance of roads.

1597         (5) (a) By October 1 of each year, the county shall notify  
1598 the Department of Revenue of the rate of the taxes levied  
1599 pursuant to paragraphs (1) (a) and (b), and of its decision to  
1600 rescind or change the rate of a tax, if applicable, and shall  
1601 provide the department with a certified copy of the interlocal  
1602 agreement established under subparagraph (1) (b)2. or  
1603 subparagraph (3) (a)1. with distribution proportions established  
1604 by such agreement or pursuant to subsection (4), if applicable.  
1605 A decision to rescind a tax may not take effect on any date





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1606 other than December 31, regardless of when the tax was  
1607 originally imposed, and requires a minimum of 60 days' notice to  
1608 the Department of Revenue of such decision.

1609 Section 41. Subsection (4) of section 376.30781, Florida  
1610 Statutes, is amended to read:

1611 376.30781 Tax credits for rehabilitation of drycleaning-  
1612 solvent-contaminated sites and brownfield sites in designated  
1613 brownfield areas; application process; rulemaking authority;  
1614 revocation authority.—

1615 (4) The Department of Environmental Protection is  
1616 responsible for allocating the tax credits provided for in s.  
1617 220.1845, which may not exceed a total of ~~\$21.6 million in tax~~  
1618 ~~credits in the 2015-2016 fiscal year and \$10~~ \$5 million in tax  
1619 credits each fiscal year annually thereafter.

1620 Section 42. Effective January 1, 2018, subsection (2) of  
1621 section 376.70, Florida Statutes, is amended to read:

1622 376.70 Tax on gross receipts of drycleaning facilities.—

1623 (2) Each drycleaning facility or dry drop-off facility  
1624 imposing a charge for the drycleaning or laundering of clothing  
1625 or other fabrics is required to register with the Department of  
1626 Revenue and become licensed for the purposes of this section.  
1627 The owner or operator of the facility shall register the  
1628 facility with the Department of Revenue. Drycleaning facilities  
1629 or dry drop-off facilities operating at more than one location  
1630 are only required to have a single registration. ~~The fee for~~  
1631 ~~registration is \$30. The owner or operator of the facility shall~~  
1632 ~~pay the registration fee to the Department of Revenue. The~~  
1633 ~~department may waive the registration fee for applications~~  
1634 ~~submitted through the department's Internet registration~~



1635 ~~process.~~

1636           Section 43. Effective upon this act becoming a law,  
1637 subsection (2) of section 376.75, Florida Statutes, is amended  
1638 to read:

1639           376.75 Tax on production or importation of  
1640 perchloroethylene.—

1641           (2) Any person producing in, importing into, or causing to  
1642 be imported into, or selling in, this state perchloroethylene  
1643 must register with the Department of Revenue and become licensed  
1644 for the purposes of remitting the tax pursuant to, or providing  
1645 information required by, this section. Such person must register  
1646 as a seller of perchloroethylene, a user of perchloroethylene in  
1647 drycleaning facilities, or a user of perchloroethylene for  
1648 purposes other than drycleaning. Persons operating at more than  
1649 one location are only required to have a single registration.  
1650 ~~The fee for registration is \$30.~~ Failure to timely register is a  
1651 misdemeanor of the first degree, punishable as provided in s.  
1652 775.082 or s. 775.083.

1653           Section 44. Effective upon this act becoming a law,  
1654 subsection (1) of section 443.131, Florida Statutes, is amended  
1655 to read:

1656           443.131 Contributions.—

1657           (1) PAYMENT OF CONTRIBUTIONS.—Contributions accrue and are  
1658 payable by each employer for each calendar quarter he or she is  
1659 subject to this chapter for wages paid during each calendar  
1660 quarter for employment. Contributions are due and payable by  
1661 each employer to the tax collection service provider, in  
1662 accordance with the rules adopted by the Department of Economic  
1663 Opportunity or the state agency providing tax collection



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1664 services. This subsection does not prohibit the tax collection  
1665 service provider from allowing, at the request of the employer,  
1666 employers of employees performing domestic services, as defined  
1667 in s. 443.1216(6), to pay contributions or report wages at  
1668 intervals other than quarterly when the nonquarterly payment or  
1669 reporting assists the service provider and when nonquarterly  
1670 payment and reporting is authorized under federal law. Employers  
1671 of employees performing domestic services may report wages and  
1672 pay contributions annually, with a due date of no later than  
1673 January 31, unless that day is a Saturday, Sunday, or holiday,  
1674 in which event the due date is the next day that is not a  
1675 Saturday, Sunday, or holiday. For purposes of this subsection,  
1676 the term "holiday" means a day designated under s. 110.117(1)  
1677 and (2) or any other day when the offices of the United States  
1678 Postal Service are closed ~~January 1 and a delinquency date of~~  
1679 ~~February 1~~. To qualify for this election, the employer must  
1680 employ only employees performing domestic services, be eligible  
1681 for a variation from the standard rate computed under subsection  
1682 (3), apply to this program no later than December 1 of the  
1683 preceding calendar year, and agree to provide the department or  
1684 its tax collection service provider with any special reports  
1685 that are requested, including copies of all federal employment  
1686 tax forms. An employer who fails to timely furnish any wage  
1687 information required by the department or its tax collection  
1688 service provider loses the privilege to participate in this  
1689 program, effective the calendar quarter immediately after the  
1690 calendar quarter the failure occurred. The employer may reapply  
1691 for annual reporting when a complete calendar year elapses after  
1692 the employer's disqualification if the employer timely furnished



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1693 any requested wage information during the period in which annual  
1694 reporting was denied. An employer may not deduct contributions,  
1695 interests, penalties, fines, or fees required under this chapter  
1696 from any part of the wages of his or her employees. A fractional  
1697 part of a cent less than one-half cent shall be disregarded from  
1698 the payment of contributions, but a fractional part of at least  
1699 one-half cent shall be increased to 1 cent.

1700 Section 45. Effective upon this act becoming a law,  
1701 paragraph (d) of subsection (1) of section 443.141, Florida  
1702 Statutes, is amended to read:

1703 443.141 Collection of contributions and reimbursements.—

1704 (1) PAST DUE CONTRIBUTIONS AND REIMBURSEMENTS; DELINQUENT,  
1705 ERRONEOUS, INCOMPLETE, OR INSUFFICIENT REPORTS.—

1706 (d) *Payments for contributions.*—For an annual  
1707 administrative fee not to exceed \$5, a contributing employer may  
1708 pay its quarterly contributions due for wages paid in the first  
1709 three quarters of each year in equal installments if those  
1710 contributions are paid as follows:

1711 1. For contributions due for wages paid in the first  
1712 quarter of each year, one-fourth of the contributions due must  
1713 be paid on or before April 30, one-fourth must be paid on or  
1714 before July 31, one-fourth must be paid on or before October 31,  
1715 and one-fourth must be paid on or before December 31.

1716 2. In addition to the payments specified in subparagraph  
1717 1., for contributions due for wages paid in the second quarter  
1718 of each year, one-third of the contributions due must be paid on  
1719 or before July 31, one-third must be paid on or before October  
1720 31, and one-third must be paid on or before December 31.

1721 3. In addition to the payments specified in subparagraphs



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1722 1. and 2., for contributions due for wages paid in the third  
1723 quarter of each year, one-half of the contributions due must be  
1724 paid on or before October 31, and one-half must be paid on or  
1725 before December 31.

1726 4. If any of the due dates in this paragraph falls on a  
1727 Saturday, Sunday, or holiday, the due date is the next day that  
1728 is not a Saturday, Sunday, or holiday. For purposes of this  
1729 paragraph, the term "holiday" means a day designated under s.  
1730 110.117(1) and (2) or any other day when the offices of the  
1731 United States Postal Service are closed.

1732 ~~5.4.~~ The annual administrative fee assessed for electing to  
1733 pay under the installment method shall be collected at the time  
1734 the employer makes the first installment payment each year. The  
1735 fee shall be segregated from the payment and deposited into the  
1736 Operating Trust Fund of the Department of Revenue.

1737 ~~6.5.~~ Interest does not accrue on any contribution that  
1738 becomes due for wages paid in the first three quarters of each  
1739 year if the employer pays the contribution in accordance with  
1740 subparagraphs 1.-5. ~~subparagraphs 1.-4.~~ Interest and fees  
1741 continue to accrue on prior delinquent contributions and  
1742 commence accruing on all contributions due for wages paid in the  
1743 first three quarters of each year which are not paid in  
1744 accordance with subparagraphs 1.-4. ~~subparagraphs 1.-3.~~  
1745 Penalties may be assessed in accordance with this chapter. The  
1746 contributions due for wages paid in the fourth quarter are not  
1747 affected by this paragraph and are due and payable in accordance  
1748 with this chapter.

1749 Section 46. Effective upon this act becoming a law, section  
1750 443.163, Florida Statutes, is amended to read:



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1751           443.163 Electronic reporting and remitting of contributions  
1752 and reimbursements.—

1753           (1) An employer may file any report and remit any  
1754 contributions or reimbursements required under this chapter by  
1755 electronic means. The Department of Economic Opportunity or the  
1756 state agency providing reemployment assistance tax collection  
1757 services shall adopt rules prescribing the format and  
1758 instructions necessary for electronically filing reports and  
1759 remitting contributions and reimbursements to ensure a full  
1760 collection of contributions and reimbursements due. The  
1761 acceptable method of transfer, the method, form, and content of  
1762 the electronic means, and the method, if any, by which the  
1763 employer will be provided with an acknowledgment shall be  
1764 prescribed by the department or its tax collection service  
1765 provider. However, any employer who employed 10 or more  
1766 employees in any quarter during the preceding state fiscal year  
1767 must file the Employers Quarterly Reports ~~(UCT-6)~~ for the  
1768 current calendar year and remit the contributions and  
1769 reimbursements due by electronic means approved by the tax  
1770 collection service provider. A person who prepared and reported  
1771 for 100 or more employers in any quarter during the preceding  
1772 state fiscal year must file the Employers Quarterly Reports  
1773 ~~(UCT-6)~~ for each calendar quarter in the current calendar year,  
1774 beginning with reports due for the second calendar quarter of  
1775 2003, by electronic means approved by the tax collection service  
1776 provider.

1777           (2) (a) An employer who is required by law to file an  
1778 Employers Quarterly Report ~~(UCT-6)~~ by approved electronic means,  
1779 but who files the report by a means other than approved



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1780 electronic means, is liable for a penalty of \$50 for that report  
1781 and \$1 for each employee. This penalty is in addition to any  
1782 other penalty provided by this chapter. However, the penalty  
1783 does not apply if the tax collection service provider waives the  
1784 electronic filing requirement in advance. An employer who fails  
1785 to remit contributions or reimbursements by approved electronic  
1786 means as required by law is liable for a penalty of \$50 for each  
1787 remittance submitted by a means other than approved electronic  
1788 means. This penalty is in addition to any other penalty provided  
1789 by this chapter.

1790 (b) A person who prepared and reported for 100 or more  
1791 employers in any quarter during the preceding state fiscal year,  
1792 but who fails to file an Employers Quarterly Report ~~(UCT-6)~~ for  
1793 each calendar quarter in the current calendar year by approved  
1794 electronic means, is liable for a penalty of \$50 for that report  
1795 and \$1 for each employee. This penalty is in addition to any  
1796 other penalty provided by this chapter. However, the penalty  
1797 does not apply if the tax collection service provider waives the  
1798 electronic filing requirement in advance.

1799 (3) The tax collection service provider may waive the  
1800 requirement to file an Employers Quarterly Report ~~(UCT-6)~~ by  
1801 electronic means for employers that are unable to comply despite  
1802 good faith efforts or due to circumstances beyond the employer's  
1803 reasonable control.

1804 (a) As prescribed by the Department of Economic Opportunity  
1805 or its tax collection service provider, grounds for approving  
1806 the waiver include, but are not limited to, circumstances in  
1807 which the employer does not:

1808 1. Currently file information or data electronically with



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1809 any business or government agency; or

1810         2. Have a compatible computer that meets or exceeds the  
1811 standards prescribed by the department or its tax collection  
1812 service provider.

1813         (b) The tax collection service provider shall accept other  
1814 reasons for requesting a waiver from the requirement to submit  
1815 the Employers Quarterly Report ~~(UCT-6)~~ by electronic means,  
1816 including, but not limited to:

1817             1. That the employer needs additional time to program his  
1818 or her computer;

1819             2. That complying with this requirement causes the employer  
1820 financial hardship; or

1821             3. That complying with this requirement conflicts with the  
1822 employer's business procedures.

1823         (c) The department or the state agency providing  
1824 reemployment assistance tax collection services may establish by  
1825 rule the length of time a waiver is valid and may determine  
1826 whether subsequent waivers will be authorized, based on this  
1827 subsection.

1828             (4) As used in this section, the term "electronic means"  
1829 includes, but is not limited to, electronic data interchange;  
1830 electronic funds transfer; and use of the Internet, telephone,  
1831 or other technology specified by the Department of Economic  
1832 Opportunity or its tax collection service provider.

1833             (5) The tax collection service provider may waive the  
1834 penalty imposed by this section if a written request for a  
1835 waiver is filed which establishes that imposition would be  
1836 inequitable. Examples of inequity include, but are not limited  
1837 to, situations where the failure to electronically file was





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1838 caused by one of the following factors:

1839 (a) Death or serious illness of the person responsible for  
1840 the preparation and filing of the report.

1841 (b) Destruction of the business records by fire or other  
1842 casualty.

1843 (c) Unscheduled and unavoidable computer downtime.

1844 Section 47. Section 563.01, Florida Statutes, is amended to  
1845 read:

1846 563.01 Definitions ~~Definition.~~— The term: ~~terms~~

1847 (1) "Beer" means a brewed beverage that meets the federal  
1848 definition of beer in 27 C.F.R. s. 25.11 and contains less than  
1849 6 percent alcohol by volume. ~~and~~

1850 (2) "Malt beverage" means any ~~mean all~~ brewed beverage  
1851 ~~beverages~~ containing malt.

1852  
1853 The terms "beer" and "malt beverage" have the same meaning when  
1854 either term is used in the Beverage Law. The terms do not  
1855 include alcoholic beverages that require a certificate of label  
1856 approval by the Federal Government as wine or as distilled  
1857 spirits.

1858 Section 48. Paragraph (c) of subsection (1) and subsection  
1859 (6) of section 624.5105, Florida Statutes, are amended to read:

1860 624.5105 Community contribution tax credit; authorization;  
1861 limitations; eligibility and application requirements;  
1862 administration; definitions; expiration.—

1863 (1) AUTHORIZATION TO GRANT TAX CREDITS; LIMITATIONS.—

1864 (c) The total amount of tax credit which may be granted for  
1865 all programs approved under this section and ss. 212.08(5)(p)  
1866 and 220.183 is \$10.5 ~~\$18.4 million in the 2015-2016 fiscal year,~~



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1867 ~~\$21.4 million in the 2016-2017 fiscal year, and \$21.4 million~~  
1868 ~~each fiscal year in the 2017-2018 fiscal year~~ for projects that  
1869 provide housing opportunities for persons with special needs as  
1870 defined in s. 420.0004 or homeownership opportunities for low-  
1871 income or very-low-income households as defined in s. 420.9071  
1872 and \$3.5 million each fiscal year annually for all other  
1873 projects.

1874 ~~(6) EXPIRATION. The provisions of this section, except~~  
1875 ~~paragraph (1)(c), expire June 30, 2018.~~

1876 Section 49. Effective upon this act becoming a law,  
1877 paragraph (e) of subsection (3) of section 733.2121, Florida  
1878 Statutes, is amended to read:

1879 733.2121 Notice to creditors; filing of claims.-

1880 (3)

1881 (e) The personal representative may serve a notice to  
1882 creditors on the Department of Revenue only when the Department  
1883 of Revenue is determined to be a creditor under paragraph (a) ~~If~~  
1884 ~~the Department of Revenue has not previously been served with a~~  
1885 ~~copy of the notice to creditors, then service of the inventory~~  
1886 ~~on the Department of Revenue shall be the equivalent of service~~  
1887 ~~of a copy of the notice to creditors.~~

1888 Section 50. Paragraph (c) of subsection (5) of section  
1889 790.06, Florida Statutes, is amended to read:

1890 790.06 License to carry concealed weapon or firearm.-

1891 (5) The applicant shall submit to the Department of  
1892 Agriculture and Consumer Services or an approved tax collector  
1893 pursuant to s. 790.0625:

1894 (c) A full set of fingerprints of the applicant  
1895 administered by a law enforcement agency or the Division of



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1896 Licensing of the Department of Agriculture and Consumer Services  
1897 or an approved tax collector pursuant to s. 790.0625 together  
1898 with any personal identifying information required by federal  
1899 law to process fingerprints. Charges for fingerprint services  
1900 under this paragraph are not subject to the sales tax on  
1901 fingerprint services imposed in s. 212.05(1)(i).

1902 Section 51. Subsection (2) of section 790.062, Florida  
1903 Statutes, is amended to read:

1904 790.062 Members and veterans of United States Armed Forces;  
1905 exceptions from licensure provisions.-

1906 (2) The Department of Agriculture and Consumer Services  
1907 shall accept fingerprints of an applicant under this section  
1908 administered by any law enforcement agency, military provost, or  
1909 other military unit charged with law enforcement duties or as  
1910 otherwise provided for in s. 790.06(5)(c). Charges for  
1911 fingerprint services under this subsection are not subject to  
1912 the sales tax on fingerprint services imposed in s.  
1913 212.05(1)(i).

1914 Section 52. Clothing, school supplies, personal computers,  
1915 and personal computer-related accessories; sales tax holiday.-

1916 (1) The tax levied under chapter 212, Florida Statutes, may  
1917 not be collected during the period from 12:01 a.m. on August 4,  
1918 2017, through 11:59 p.m. on August 6, 2017, on the retail sale  
1919 of:

1920 (a) Clothing, wallets, or bags, including handbags,  
1921 backpacks, fanny packs, and diaper bags, but excluding  
1922 briefcases, suitcases, and other garment bags, having a sales  
1923 price of \$60 or less per item. As used in this paragraph, the  
1924 term "clothing" means:



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1925 1. Any article of wearing apparel intended to be worn on or  
1926 about the human body, excluding watches, watchbands, jewelry,  
1927 umbrellas, and handkerchiefs; and

1928 2. All footwear, excluding skis, swim fins, roller blades,  
1929 and skates.

1930 (b) School supplies having a sales price of \$15 or less per  
1931 item. As used in this paragraph, the term "school supplies"  
1932 means pens, pencils, erasers, crayons, notebooks, notebook  
1933 filler paper, legal pads, binders, lunch boxes, construction  
1934 paper, markers, folders, poster board, composition books, poster  
1935 paper, scissors, cellophane tape, glue or paste, rulers,  
1936 computer disks, protractors, compasses, and calculators.

1937 (2) The tax levied under chapter 212, Florida Statutes, may  
1938 not be collected during the period from 12:01 a.m. on August 4,  
1939 2017, through 11:59 p.m. on August 6, 2017, on the first \$750 of  
1940 the sales price of personal computers or personal computer-  
1941 related accessories purchased for noncommercial home or personal  
1942 use. For purposes of this subsection, the term:

1943 (a) "Personal computers" includes electronic book readers,  
1944 laptops, desktops, handhelds, tablets, and tower computers. The  
1945 term does not include cellular telephones, video game consoles,  
1946 digital media receivers, or devices that are not primarily  
1947 designed to process data.

1948 (b) "Personal computer-related accessories" includes  
1949 keyboards, mice, personal digital assistants, monitors, other  
1950 peripheral devices, modems, routers, and nonrecreational  
1951 software, regardless of whether the accessories are used in  
1952 association with a personal computer base unit. The term does  
1953 not include furniture or systems, devices, software, or



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1954 peripherals that are designed or intended primarily for  
1955 recreational use.

1956 (c) "Monitors" does not include devices that include a  
1957 television tuner.

1958 (3) The tax exemptions provided in this section do not  
1959 apply to sales within a theme park or entertainment complex as  
1960 defined in s. 509.013(9), Florida Statutes, within a public  
1961 lodging establishment as defined in s. 509.013(4), Florida  
1962 Statutes, or within an airport as defined in s. 330.27(2),  
1963 Florida Statutes.

1964 (4) The tax exemptions provided in this section apply at  
1965 the option of a dealer if less than 5 percent of the dealer's  
1966 gross sales of tangible personal property in the prior calendar  
1967 year are comprised of items that would be exempt under this  
1968 section. If a qualifying dealer chooses not to participate in  
1969 the tax holiday, the dealer must notify the Department of  
1970 Revenue in writing, by August 1, 2017, of its election to  
1971 collect sales tax during the holiday and must post a copy of  
1972 that notice in a conspicuous location at its place of business.

1973 (5) The Department of Revenue may, and all conditions are  
1974 deemed met to, adopt emergency rules pursuant to ss. 120.536(1)  
1975 and 120.54(4), Florida Statutes, to administer this section.

1976 (6) For the 2017-2018 fiscal year, the sum of \$241,200 in  
1977 nonrecurring funds is appropriated from the General Revenue Fund  
1978 to the Department of Revenue for the purpose of implementing  
1979 this section.

1980 Section 53. Section 1 of chapter 2007-339, section 13 of  
1981 chapter 2008-173, section 6 of chapter 2009-131, subsection (2)  
1982 of section 8 and section 24 of chapter 2010-138, section 6 of



1983 chapter 2010-149, section 7 of chapter 2010-166, section 35 of  
1984 chapter 2011-76, section 4 of chapter 2011-93, section 3 of  
1985 chapter 2011-229, section 25 of chapter 2012-32, and section 3  
1986 of chapter 2013-46, Laws of Florida, are repealed.

1987       Section 54. Notwithstanding the application deadline stated  
1988 in s. 196.011(1)(a), Florida Statutes, an educational  
1989 institution that leased a facility that was exempt from ad  
1990 valorem tax under s. 196.1983, Florida Statutes, for the 2015 ad  
1991 valorem tax roll and purchased the facility may apply for the  
1992 exemption under s. 196.198, Florida Statutes, for the 2016 ad  
1993 valorem tax roll by filing an application on or before August 1,  
1994 2017.

1995       Section 55. For the 2017-2018 fiscal year, the sum of  
1996 \$149,818 in nonrecurring funds is appropriated from the General  
1997 Revenue Fund to the Department of Revenue to implement the  
1998 amendments made by this act to ss. 212.08(7) and 212.031,  
1999 Florida Statutes.

2000       Section 56. Except as otherwise expressly provided in this  
2001 act and except for this section, which shall take effect upon  
2002 this act becoming a law, this act shall take effect July 1,  
2003 2017.

2004  
2005 ===== T I T L E   A M E N D M E N T =====

2006 And the title is amended as follows:

2007       Delete everything before the enacting clause  
2008 and insert:

2009                               A bill to be entitled  
2010       An act relating to taxation; amending s. 125.0104,  
2011       F.S.; authorizing counties imposing the tourist



2012 development tax to use those tax revenues for  
2013 auditoriums that are publicly owned but operated by  
2014 specified organizations under certain circumstances;  
2015 amending s. 192.001, F.S.; revising the definition of  
2016 the term "inventory" to include specified construction  
2017 and agricultural equipment under certain  
2018 circumstances; amending s. 196.012, F.S.; revising the  
2019 definition of the terms "nursing home" or "home for  
2020 special services"; providing applicability; amending  
2021 s. 196.1975, F.S.; requiring certain corporations that  
2022 provide homes for the aged to file specified  
2023 affidavits with their annual tax exemption  
2024 applications; providing an exemption; authorizing the  
2025 property appraiser to request specified additional  
2026 documentation under certain conditions; amending s.  
2027 196.1978, F.S.; discounting property taxes for  
2028 properties that offer affordable housing to specified  
2029 low-income persons and families; providing  
2030 requirements for such discount; amending s. 196.1983,  
2031 F.S.; revising requirements for a landlord's affidavit  
2032 relating to the charter school exemption from ad  
2033 valorem taxes; deleting a provision specifying the  
2034 method of receiving the benefit of the exemption;  
2035 providing retroactive operation; amending s. 198.30,  
2036 F.S.; deleting a requirement for circuit judges to  
2037 monthly report certain information to the Department  
2038 of Revenue relating to the estates of certain  
2039 decedents; amending s. 206.02, F.S.; deleting  
2040 requirements to pay license taxes for a terminal



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2041 supplier license, an importer, exporter, or blender of  
2042 motor fuels license, or a wholesaler of motor fuel  
2043 license; conforming provisions to changes made by the  
2044 act; amending s. 206.021, F.S.; deleting a requirement  
2045 to pay license taxes for a carrier license; conforming  
2046 a provision to changes made by the act; amending s.  
2047 206.022, F.S.; deleting a requirement to pay license  
2048 taxes for a terminal operator license; amending s.  
2049 206.03, F.S.; conforming a provision to changes made  
2050 by the act; amending s. 206.045, F.S.; conforming a  
2051 provision to changes made by the act; providing for  
2052 future repeal of ss. 206.405 and 206.406, F.S.,  
2053 relating to receipt for payment of license taxes and  
2054 disposition of license tax funds, respectively;  
2055 amending s. 206.41, F.S.; deleting a requirement for  
2056 the department to deduct a specified fee from certain  
2057 motor fuel refund claims; amending s. 206.9865, F.S.;  
2058 deleting a requirement to pay application fees for an  
2059 aviation fuel tax license for commercial air carriers;  
2060 amending s. 206.9943, F.S.; deleting a requirement to  
2061 pay license fees for a pollutant tax license; amending  
2062 s. 206.9952, F.S.; deleting a requirement to pay  
2063 license fees for a natural gas fuel retailer license;  
2064 amending s. 206.998, F.S.; conforming cross-  
2065 references; amending 210.20, F.S.; extending a date by  
2066 which the Division of Alcoholic Beverages and Tobacco  
2067 of the Department of Business and Professional  
2068 Regulation must monthly certify to the Chief Financial  
2069 Officer specified amounts relating to the cigarette





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2070 tax and make specified payments and distributions;  
2071 amending s. 212.031, F.S.; reducing the tax levied on  
2072 the renting, leasing, letting, and granting of a  
2073 license for the use of real property; providing  
2074 applicability and construction; amending s. 212.04,  
2075 F.S.; authorizing refunds or credits from the sales  
2076 and use tax for the resale of admissions to certain  
2077 exempt entities under certain circumstances; providing  
2078 requirements and procedures relating to such refunds  
2079 and credits; amending s. 212.05, F.S.; providing that  
2080 fingerprint services required for a license to carry a  
2081 concealed weapon or firearm are not subject to the  
2082 sales and use tax on detective and protection  
2083 services; amending s. 212.0515, F.S.; deleting a  
2084 requirement for vending machine operators to post a  
2085 specified notice on vending machines; conforming  
2086 provisions to changes made by the act; amending s.  
2087 212.0596, F.S.; deleting an authorization for  
2088 procedures that waive registration fees in relation to  
2089 the use tax on mail order purchases by certain  
2090 persons; amending s. 212.08, F.S.; adding items in  
2091 agricultural use to a list of such items exempt from  
2092 the sales and use tax; providing retroactive  
2093 applicability; revising the total amount of certain  
2094 community contribution tax credits for donations which  
2095 may be granted each fiscal year; deleting a provision  
2096 providing for the expiration of the credit; providing  
2097 a sales and use tax exemption for building materials,  
2098 the rental of tangible personal property, and pest



2099 control services used in new construction located in a  
2100 rural area of opportunity; defining terms; specifying  
2101 requirements, limitations, procedures for the  
2102 exemption; authorizing the department to adopt rules;  
2103 providing applicability; providing a sales and use tax  
2104 exemption for data center property; defining terms;  
2105 specifying requirements, limitations, and procedures  
2106 for the exemption; specifying criteria under which  
2107 certain entities that operate a municipally owned golf  
2108 course may receive a tax exemption when making  
2109 payments to a dealer; providing retroactive  
2110 applicability; providing a sales and use tax exemption  
2111 for products used to absorb menstrual flow; amending  
2112 s. 212.18, F.S.; deleting a requirement for  
2113 certificates of registration fees for certain dealers  
2114 in relation to the sales and use tax; conforming  
2115 provisions to changes made by the act; amending s.  
2116 220.03, F.S.; deleting the expiration date for the  
2117 definitions of the terms "community contribution" and  
2118 "project" in the income tax code; amending s. 220.183,  
2119 F.S.; specifying the total amount of community  
2120 contribution tax credits that may be granted each  
2121 fiscal year for contributions made to eligible  
2122 sponsors of specified projects; deleting the  
2123 expiration date of specified provisions relating to  
2124 community contribution tax credits; amending s.  
2125 220.1845, F.S.; specifying the total amount of tax  
2126 credits which may be granted for contaminated site  
2127 rehabilitation each fiscal year; amending s. 220.196,



2128 F.S.; specifying the amount of research and  
2129 development tax credits that may be granted to  
2130 business enterprises in a specified year; amending s.  
2131 220.222, F.S.; deleting a provision that limits the  
2132 time period for filing certain corporate income tax  
2133 filings; providing retroactive applicability; amending  
2134 ss. 320.08 and 320.10, F.S.; exempting certain marine  
2135 boat trailers from license taxes; amending s. 320.102,  
2136 F.S.; exempting certain marine boat trailers from  
2137 specified fees, charges, taxes, and surcharges;  
2138 amending s. 336.021, F.S.; specifying a condition for  
2139 the reimposition of ninth-cent fuel taxes on motor and  
2140 diesel fuels by a county; amending s. 336.025, F.S.;  
2141 specifying a condition for the reimposition of local  
2142 option fuel taxes on motor and diesel fuels by a  
2143 county; providing construction relating to  
2144 requirements on a decision to rescind a tax; amending  
2145 s. 376.30781, F.S.; revising the total amount of tax  
2146 credits that may be annually allocated by the  
2147 Department of Environmental Protection for the  
2148 rehabilitation of drycleaning-solvent-contaminated  
2149 sites and brownfield sites; amending s. 376.70, F.S.;  
2150 deleting provisions relating to drycleaning facility  
2151 registration fees; amending s. 376.75, F.S.; deleting  
2152 a requirement to pay registration fees for certain  
2153 persons producing, importing, selling, or using  
2154 perchloroethylene; amending s. 443.131, F.S.; revising  
2155 a deadline for employers of employees performing  
2156 domestic services to annually report wages and pay



2157 certain contributions under the Reemployment  
2158 Assistance Program Law; defining the term "holiday";  
2159 amending s. 443.141, F.S.; specifying a due date of  
2160 certain employer contributions if such date falls on a  
2161 weekend or holiday; defining the term "holiday";  
2162 conforming cross-references; amending s. 443.163,  
2163 F.S.; deleting a form name; authorizing reemployment  
2164 assistance tax collection service providers to waive a  
2165 certain penalty under certain circumstances; amending  
2166 s. 563.01, F.S.; revising the definitions of the terms  
2167 "beer" and "malt beverage" for purposes of the  
2168 Beverage Law; amending s. 624.5105, F.S.; specifying  
2169 the total amount of community contribution tax credits  
2170 that may be granted each fiscal year; deleting the  
2171 expiration date of specified provisions relating to  
2172 community contribution tax credits; amending s.  
2173 733.2121, F.S.; providing that a personal  
2174 representative may serve a notice to creditors on the  
2175 department only under certain circumstances; deleting  
2176 a provision providing construction; amending ss.  
2177 790.06 and 790.062, F.S.; providing that fingerprint  
2178 services required for a license to carry a concealed  
2179 weapon or firearm are not subject to the sales tax on  
2180 fingerprint services; providing sales tax exemptions  
2181 for the retail sale of certain clothing, school  
2182 supplies, personal computers, and personal computer-  
2183 related accessories; providing exceptions; authorizing  
2184 certain dealers to opt out of participating in such  
2185 tax exemption; providing requirements for such



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2186 dealers; authorizing the department to adopt emergency  
2187 rules; providing an appropriation; repealing s. 1 of  
2188 ch. 2007-339, s. 13 of ch. 2008-173, s. 6 of ch. 2009-  
2189 131, ss. 8(2) and 24 of ch. 2010-138, s. 6 of ch.  
2190 2010-149, s. 7 of ch. 2010-166, s. 35 of ch. 2011-76,  
2191 s. 4 of ch. 2011-93, s. 3 of ch. 2011-229, s. 25 of  
2192 ch. 2012-32, and s. 3 of ch. 2013-46, Laws of Florida,  
2193 relating to obsolete emergency rulemaking authority of  
2194 the department; authorizing specified educational  
2195 institutions that leased and purchased facilities  
2196 exempt from ad valorem tax under the charter school  
2197 exemption to apply by a specified date for the  
2198 educational property exemption for the 2016 ad valorem  
2199 tax roll; providing an appropriation; providing  
2200 effective dates.