

201790e1

1 A bill to be entitled
2 An act relating to renewable energy source devices;
3 amending s. 193.624, F.S.; revising the definition of
4 the term "renewable energy source device"; prohibiting
5 the consideration of just value of property
6 attributable to a renewable energy source device in
7 determining the assessed value of real property used
8 for residential purposes; prohibiting the
9 consideration of a specified percentage of the just
10 value of property attributable to a renewable energy
11 source device in determining the assessed value of
12 real property used for nonresidential purposes;
13 revising applicability; providing for expiration of
14 specified amendments made by the act; creating s.
15 196.182, F.S.; exempting a specified percentage of the
16 assessed value of certain renewable energy source
17 devices from ad valorem taxation; providing
18 applicability; exempting a specified percentage of the
19 assessed value of renewable energy source devices
20 affixed to property owned or leased by the United
21 States Department of Defense for the military from ad
22 valorem taxation; providing for expiration; reenacting
23 ss. 193.155(4)(a) and 193.1554(6)(a), F.S., relating
24 to homestead assessments and nonhomestead residential
25 property assessments, respectively, to incorporate the
26 amendment made to s. 193.624, F.S., in references
27 thereto; providing an effective date.

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29 Be It Enacted by the Legislature of the State of Florida:

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

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

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

(a) Solar energy collectors, photovoltaic modules, and inverters.

(b) Storage tanks and other storage systems, excluding swimming pools used as storage tanks.

(c) Rockbeds.

(d) Thermostats and other control devices.

(e) Heat exchange devices.

(f) Pumps and fans.

(g) Roof ponds.

(h) Freestanding thermal containers.

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

(j) Windmills and wind turbines.

(k) Wind-driven generators.

(l) Power conditioning and storage devices that store or use solar energy, wind energy, or energy derived from geothermal

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59 deposits to generate electricity or mechanical forms of energy.

60 (m) Pipes and other equipment used to transmit hot
61 geothermal water to a dwelling or structure from a geothermal
62 deposit.

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64 The term does not include equipment that is on the distribution
65 or transmission side of the point at which a renewable energy
66 source device is interconnected to an electric utility's
67 distribution grid or transmission lines.

68 (2) In determining the assessed value of real property
69 used:

70 (a) For residential purposes, ~~an increase in~~ the just value
71 of the property attributable to ~~the installation of~~ a renewable
72 energy source device may not be considered.

73 (b) For nonresidential purposes, 80 percent of the just
74 value of the property attributable to a renewable energy source
75 device may not be considered.

76 (3) This section applies to the installation of a renewable
77 energy source device installed on or after January 1, 2013, to
78 new and existing residential real property. This section applies
79 to a renewable energy source device installed on or after
80 January 1, 2018, to all other real property, except when
81 installed as part of a project planned for a location in a
82 fiscally constrained county, as defined in s. 218.67(1), and for
83 which an application for a comprehensive plan amendment or
84 planned unit development zoning has been filed with the county
85 on or before December 31, 2017.

86 Section 2. The amendments made by this act to s. 193.624(2)
87 and (3), Florida Statutes, expire December 31, 2037, and the

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88 text of those subsections shall revert to that in existence on
89 December 31, 2017, except that any amendments to such text
90 enacted other than by this act shall be preserved and continue
91 to operate to the extent that such amendments are not dependent
92 upon the portions of text which expire pursuant to this section.

93 Section 3. Section 196.182, Florida Statutes, is created to
94 read:

95 196.182 Exemption of renewable energy source devices.—

96 (1) Eighty percent of the assessed value of a renewable
97 energy source device, as defined in s. 193.624, which is
98 considered tangible personal property and which is installed on
99 real property on or after January 1, 2018, or which was
100 installed before January 1, 2018, if the renewable energy source
101 device was installed to supply a municipal electric utility
102 located within a consolidated government, is exempt from ad
103 valorem taxation.

104 (2) The exemption provided in this section does not apply
105 to a renewable energy source device that is installed as part of
106 a project planned for a location in a fiscally constrained
107 county, as defined in s. 218.67(1), and for which an application
108 for a comprehensive plan amendment or planned unit development
109 zoning has been filed with the county on or before December 31,
110 2017.

111 (3) Notwithstanding this section, 80 percent of the
112 assessed value of a renewable energy source device, as defined
113 in s. 193.624, which is affixed to property owned or leased by
114 the United States Department of Defense for the military is
115 exempt from ad valorem taxation, including, but not limited to,
116 the tangible personal property tax.

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117 (4) This section expires December 31, 2037.

118 Section 4. For the purpose of incorporating the amendment
119 made by this act to section 193.624, Florida Statutes, in a
120 reference thereto, paragraph (a) of subsection (4) of section
121 193.155, Florida Statutes, is reenacted to read:

122 193.155 Homestead assessments.—Homestead property shall be
123 assessed at just value as of January 1, 1994. Property receiving
124 the homestead exemption after January 1, 1994, shall be assessed
125 at just value as of January 1 of the year in which the property
126 receives the exemption unless the provisions of subsection (8)
127 apply.

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

132 Section 5. For the purpose of incorporating the amendment
133 made by this act to section 193.624, Florida Statutes, in a
134 reference thereto, paragraph (a) of subsection (6) of section
135 193.1554, Florida Statutes, is reenacted to read:

136 193.1554 Assessment of nonhomestead residential property.—

137 (6) (a) Except as provided in paragraph (b) and s. 193.624,
138 changes, additions, or improvements to nonhomestead residential
139 property shall be assessed at just value as of the first January
140 1 after the changes, additions, or improvements are
141 substantially completed.

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