

By the Committees on Appropriations; and Commerce and Tourism;
and Senators Passidomo, Young, Steube, and Campbell

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1 A bill to be entitled
2 An act relating to taxation; amending s. 28.241, F.S.;
3 specifying that certain filing fees for trial and
4 appellate proceedings must be deposited into the State
5 Courts Revenue Trust Fund rather than the General
6 Revenue Fund; amending s. 159.621, F.S.; providing a
7 documentary stamp tax exemption for notes and
8 mortgages that are given in connection with a loan
9 made by or on behalf of a housing financing authority;
10 providing requirements for the exemption; revising
11 applicability; creating s. 193.0237, F.S.; defining
12 terms; prohibiting separate ad valorem taxes or non-ad
13 valorem assessments against the land upon which a
14 multiple parcel building is located; specifying
15 requirements for property appraisers in allocating the
16 value of land containing a multiple parcel building
17 among the parcels; providing that a condominium,
18 timeshare, or cooperative may be created within a
19 parcel in a multiple parcel building; specifying the
20 allocation of land value to the assessed value of
21 parcels containing condominiums and of parcels
22 containing cooperatives; requiring that each parcel in
23 a multiple parcel building be assigned a tax folio
24 number; providing an exception; providing construction
25 relating to the survival and enforceability of
26 recorded instrument provisions affecting a certain
27 parcel in a multiple parcel building; providing
28 applicability; creating s. 193.4516, F.S.; specifying
29 a limitation on ad valorem tax assessments for

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30 tangible personal property that is owned and operated
31 by a citrus fruit packing or processing facility and
32 that is unused due to the effects of a certain
33 hurricane or to citrus greening; defining the term
34 "citrus"; providing applicability; amending s.
35 193.461, F.S.; providing that certain lands classified
36 for assessment purposes as agricultural lands which
37 are not being used for agricultural production must
38 continue to be classified as agricultural lands until
39 a specified date; providing construction; providing
40 applicability; amending s. 196.173, F.S.; revising the
41 military operations that qualify certain
42 servicemembers for an additional ad valorem tax
43 exemption; amending s. 196.24, F.S.; deleting a
44 condition for unremarried spouses of deceased disabled
45 ex-servicemembers to claim a certain ad valorem tax
46 exemption; amending s. 197.3631, F.S.; specifying
47 requirements for the levy and allocation of non-ad
48 valorem assessments on land containing a multiple
49 parcel building; defining the terms "multiple parcel
50 building" and "parcel"; amending s. 197.572, F.S.;
51 providing that easements supporting improvements that
52 may be constructed above lands survive tax sales and
53 tax deeds of such lands; amending s. 197.573, F.S.;
54 specifying that a provision relating to the survival
55 and enforceability of restrictions and covenants after
56 a tax sale applies to recorded instruments other than
57 deeds; revising covenants that are excluded from
58 applicability; amending s. 201.02, F.S.; providing a

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59 documentary stamp tax exemption for certain
60 instruments transferring or conveying homestead
61 property interests between spouses; providing
62 applicability; defining the term "homestead property";
63 creating s. 201.25, F.S.; providing exemptions from
64 documentary stamp taxes for certain loans made by the
65 Florida Small Business Emergency Bridge Loan Program
66 and the Agricultural Economic Development Program;
67 amending s. 206.9952, F.S.; conforming provisions to
68 changes made by the act; amending s. 206.9955, F.S.;
69 delaying the effective date of certain taxes on
70 natural gas fuel; revising the calculation of certain
71 taxes by the Department of Revenue; amending s.
72 206.996, F.S.; conforming a provision to changes made
73 by the act; creating s. 210.205, F.S.; requiring the
74 H. Lee Moffitt Cancer Center and Research Institute to
75 annually report information regarding the expenditure
76 of cigarette tax distributions to the Office of
77 Economic and Demographic Research; amending s.
78 212.031, F.S.; reducing the tax levied on rental or
79 license fees charged for the use of real property;
80 amending s. 212.055, F.S.; revising the definition of
81 the term "infrastructure" for purposes of the local
82 government infrastructure surtax; amending s. 212.08,
83 F.S.; revising, at specified timeframes, the total
84 amount of community contribution tax credits which may
85 be granted; providing an exemption from the sales and
86 use tax for certain tangible personal property donated
87 to certain s. 501(c)(3) organizations; defining the

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88 term "donate"; revising applicability of a sales and
89 use tax exemption for certain charges for electricity
90 and steam uses; defining the term "NAICS"; providing a
91 sales and use tax exemption for recycling roll off
92 containers used by certain businesses for certain
93 purposes; defining the term "NAICS"; amending s.
94 212.12, F.S.; requiring the department to make
95 available the tax amounts and brackets applicable to
96 transactions subject to the sales tax on commercial
97 leases of real property; creating s. 212.205, F.S.;
98 requiring certain recipients of sales tax
99 distributions to annually report information related
100 to expenditures of those distributions to the Office
101 of Economic and Demographic Research; creating s.
102 218.135, F.S.; requiring the Legislature to
103 appropriate funds to offset reductions in ad valorem
104 taxes as a result of certain assessment limitations on
105 the value of certain citrus packing and processing
106 equipment; specifying requirements for such counties
107 and jurisdictions in applying to participate in the
108 distribution; specifying the calculation of such
109 reductions; providing for a reversion of a share of
110 funds if such county or jurisdiction fails to apply;
111 providing an appropriation; amending s. 220.183, F.S.;
112 revising, at specified timeframes, the total amount of
113 community contribution tax credits that may be
114 granted; amending s. 220.1845, F.S.; increasing, for a
115 specified fiscal year, the total amount of
116 contaminated site rehabilitation tax credits; amending

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117 s. 318.14, F.S.; providing a specified reduction in
118 civil penalty for persons who are cited for certain
119 noncriminal traffic infractions and who elect to
120 attend a certain driver improvement course; deleting
121 the requirement that a specified percentage of the
122 civil penalty be deposited in the State Courts Revenue
123 Trust Fund; amending s. 318.15, F.S.; conforming a
124 provision to changes made by the act; amending s.
125 320.08, F.S.; revising a condition under which certain
126 truck tractors and heavy trucks used for certain
127 purposes are eligible for specified license plate
128 fees; amending s. 376.30781, F.S.; increasing, for a
129 specified fiscal year, the total amount of tax credits
130 for the rehabilitation of drycleaning-solvent-
131 contaminated sites and brownfield sites in designated
132 brownfield areas; amending s. 624.5105, F.S.;
133 revising, at specified timeframes, the total amount of
134 community contribution tax credits that may be
135 granted; amending s. 741.01, F.S.; providing for a
136 certain fee paid to the clerk of the circuit court for
137 the issuance of a marriage license to be deposited
138 into the State Courts Revenue Trust Fund rather than
139 the General Revenue Fund; providing sales tax
140 exemptions for the retail sale of certain clothing and
141 school supplies during a specified timeframe; defining
142 terms; providing exceptions; authorizing certain
143 dealers to opt out of participating in such tax
144 exemption; providing requirements for such dealers;
145 authorizing the department to adopt emergency rules;

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146 providing an appropriation; providing a sales tax
147 exemption for specified disaster preparedness supplies
148 during a specified timeframe; authorizing the
149 department to adopt emergency rules; providing
150 exceptions to the exemption; providing an
151 appropriation; providing a sales tax exemption, during
152 a specified timeframe, for certain equipment used to
153 generate emergency electric energy in nursing homes
154 and assisted living facilities; requiring a purchaser
155 to provide a dealer with a specified affidavit;
156 specifying a limit to the exemption; providing
157 procedures and requirements for filing applications
158 for a refund of previously paid taxes; providing
159 penalties for the furnishing of false affidavits;
160 providing rulemaking authority to the department;
161 providing construction; providing retroactive
162 operation; providing a sales tax exemption for certain
163 fencing materials used in agriculture during a
164 specified timeframe; providing procedures and
165 requirements for filing applications for the refund of
166 previously paid taxes; providing penalties for the
167 furnishing of false affidavits; providing rulemaking
168 authority to the department; providing construction;
169 providing retroactive applicability; providing a sales
170 tax exemption for certain building materials used to
171 repair nonresidential farm buildings and purchased
172 during a specified timeframe; defining terms;
173 providing procedures and requirements for filing
174 applications for a refund of taxes previously paid;

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175 providing penalties for the furnishing of false
176 affidavits; providing rulemaking authority to the
177 department; providing construction; providing
178 retroactive applicability; providing an exemption from
179 taxes on fuel used for agricultural shipment and
180 purchased and used during a specified timeframe;
181 defining terms; providing procedures and requirements
182 for filing applications for a refund of previously
183 paid taxes; providing penalties for the furnishing of
184 false affidavits; providing applicability of a certain
185 tax; providing rulemaking authority to the department;
186 providing construction; providing retroactive
187 applicability; amending s. 193.155, F.S.; providing
188 that an owner of homestead property that was
189 significantly damaged or destroyed as a result of a
190 named tropical storm or hurricane may elect to have
191 such property deemed abandoned, for the purpose of
192 receiving a certain assessment reduction, if the owner
193 establishes a new homestead property by a specified
194 date; providing retroactive applicability; amending s.
195 163.01, F.S.; specifying the applicability of a
196 certain tax exemption for property located within or
197 outside the jurisdiction of specified legal entities
198 created under the Florida Interlocal Cooperation Act
199 of 1969; amending s. 206.052, F.S.; exempting certain
200 terminal suppliers from paying the motor fuel tax
201 under specified circumstances; creating s. 206.9826,
202 F.S.; providing that certain air carriers are entitled
203 to receive a specified refund on purchased aviation

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204 fuel; specifying a limitation on such refund;
205 providing applicability; providing an appropriation;
206 providing effective dates.
207

208 Be It Enacted by the Legislature of the State of Florida:
209

210 Section 1. Effective January 1, 2019, subsection (6) of
211 section 28.241, Florida Statutes, is amended to read:

212 28.241 Filing fees for trial and appellate proceedings.—

213 (6) From each attorney appearing pro hac vice, the clerk of
214 the circuit court shall collect a fee of \$100 for deposit into
215 the State Courts Revenue Trust Fund ~~General Revenue Fund~~.

216 Section 2. Section 159.621, Florida Statutes, is amended to
217 read:

218 159.621 Housing bonds exempted from taxation; notes and
219 mortgages exempted from excise tax on documents.—

220 (1) The bonds of a housing finance authority issued under
221 this act, together with all notes, mortgages, security
222 agreements, letters of credit, or other instruments which arise
223 out of or are given to secure the repayment of bonds issued in
224 connection with the financing of any housing development under
225 this part, as well as the interest thereon and income therefrom,
226 shall be exempt from all taxes.

227 (2) Any note or mortgage given in connection with a loan
228 made by or on behalf of a housing finance authority under s.
229 159.608(8) is exempt from the excise tax on documents under
230 chapter 201 if, at the time the note or mortgage is recorded,
231 the housing finance authority records an affidavit signed by an
232 agent of the housing authority which affirms that the loan was

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233 made by or on behalf of the housing finance authority. The
234 documentation must be in the form of an affidavit or letter from
235 the housing finance authority and signed by the agent of the
236 authority. The affidavit or letter must be recorded with the
237 mortgage.

238

239 The exemptions ~~exemption~~ granted by this section do not apply
240 ~~shall not be applicable~~ to any tax imposed by chapter 220 on
241 interest, income, or profits on debt obligations owned by
242 corporations or to a deed for property financed by a housing
243 finance authority.

244 Section 3. Effective upon this act becoming a law, section
245 193.0237, Florida Statutes, is created to read:

246 193.0237 Assessment of multiple parcel buildings.-

247 (1) As used in this section, the term:

248 (a) "Multiple parcel building" means a building, other than
249 a building consisting entirely of a single condominium,
250 timeshare, or cooperative, which contains separate parcels that
251 are vertically located, in whole or in part, on or over the same
252 land.

253 (b) "Parcel" means a portion of a multiple parcel building
254 which is identified in a recorded instrument by a legal
255 description that is sufficient for record ownership and
256 conveyance by deed separately from any other portion of the
257 building.

258 (c) "Recorded instrument" means a declaration, covenant,
259 easement, deed, plat, agreement, or other legal instrument,
260 other than a lease, mortgage, or lien, which describes one or
261 more parcels in a multiple parcel building and which is recorded

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262 in the public records of the county where the multiple parcel
263 building is located.

264 (2) The value of land upon which a multiple parcel building
265 is located, regardless of ownership, may not be separately
266 assessed and must be allocated among and included in the just
267 value of all the parcels in the multiple parcel building as
268 provided in subsection (3).

269 (3) The property appraiser, for assessment purposes, must
270 allocate all of the just value of the land among the parcels in
271 a multiple parcel building in the same proportion that the just
272 value of the improvements in each parcel bears to the total just
273 value of all the improvements in the entire multiple parcel
274 building.

275 (4) A condominium, timeshare, or cooperative may be created
276 within a parcel in a multiple parcel building. Any land value
277 allocated to the just value of a parcel containing a condominium
278 must be further allocated among the condominium units in that
279 parcel in the manner required in s. 193.023(5). Any land value
280 allocated to the just value of a parcel containing a cooperative
281 must be further allocated among the cooperative units in that
282 parcel in the manner required in s. 719.114.

283 (5) Each parcel in a multiple parcel building must be
284 assigned a separate tax folio number. However, if a condominium
285 or cooperative is created within any such parcel, a separate tax
286 folio number must be assigned to each condominium unit or
287 cooperative unit, rather than to the parcel in which it was
288 created.

289 (6) All provisions of a recorded instrument affecting a
290 parcel in a multiple parcel building, which parcel has been sold

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291 for taxes or special assessments, survive and are enforceable
292 after the issuance of a tax deed or master's deed, or upon
293 foreclosure of an assessment, a certificate or lien, a tax deed,
294 a tax certificate, or a tax lien, to the same extent that such
295 provisions would be enforceable against a voluntary grantee of
296 the title immediately before the delivery of the tax deed,
297 master's deed, or clerk's certificate of title as provided in s.
298 197.573.

299 (7) This section applies to any land on which a multiple
300 parcel building is substantially completed as of January 1 of
301 the respective assessment year. This section applies to
302 assessments beginning in the 2018 calendar year.

303 Section 4. Section 193.4516, Florida Statutes, is created
304 to read:

305 193.4516 Assessment of citrus fruit packing and processing
306 equipment rendered unused due to Hurricane Irma or citrus
307 greening.-

308 (1) For purposes of ad valorem taxation, and applying to
309 the 2018 tax roll only, tangible personal property owned and
310 operated by a citrus fruit packing or processing facility is
311 deemed to have a market value no greater than its value for
312 salvage, provided the tangible personal property is no longer
313 used in the operation of the facility due to the effects of
314 Hurricane Irma or to citrus greening.

315 (2) As used in this section, the term "citrus" has the same
316 meaning as provided in s. 581.011(7).

317 Section 5. The creation by this act of s. 193.4516, Florida
318 Statutes, applies to the 2018 property tax roll.

319 Section 6. Subsection (8) is added to section 193.461,

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320 Florida Statutes, to read:

321 193.461 Agricultural lands; classification and assessment;
322 mandated eradication or quarantine program.—

323 (8) Lands classified for assessment purposes as
324 agricultural lands, which are not being used for agricultural
325 production due to a hurricane that made landfall in this state
326 during calendar year 2017, must continue to be classified as
327 agricultural lands for assessment purposes through December 31,
328 2022, unless the lands are converted to a nonagricultural use.
329 Lands converted to nonagricultural use are not covered by this
330 subsection and must be assessed as otherwise provided by law.

331 Section 7. The amendment made by this act to s. 193.461,
332 Florida Statutes, applies to the 2018 property tax roll.

333 Section 8. Subsection (2) of section 196.173, Florida
334 Statutes, is amended to read:

335 196.173 Exemption for deployed servicemembers.—

336 (2) The exemption is available to servicemembers who were
337 deployed during the preceding calendar year on active duty
338 outside the continental United States, Alaska, or Hawaii in
339 support of any of the following military operations:

340 (a) Operation Joint Task Force Bravo, which began in 1995.

341 (b) Operation Joint Guardian, which began on June 12, 1999.

342 (c) Operation Noble Eagle, which began on September 15,
343 2001.

344 (d) Operation Enduring Freedom, which began on October 7,
345 2001, and ended on December 31, 2014.

346 (e) Operations in the Balkans, which began in 2004.

347 (f) Operation Nomad Shadow, which began in 2007.

348 (g) Operation U.S. Airstrikes Al Qaeda in Somalia, which

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349 began in January 2007.

350 (h) Operation Copper Dune, which began in 2009.

351 (i) Operation Georgia Deployment Program, which began in
352 August 2009.

353 ~~(j) Operation New Dawn, which began on September 1, 2010,~~
354 ~~and ended on December 15, 2011.~~

355 ~~(k) Operation Odyssey Dawn, which began on March 19, 2011,~~
356 ~~and ended on October 31, 2011.~~

357 (j)~~(l)~~ Operation Spartan Shield, which began in June 2011.

358 (k)~~(m)~~ Operation Observant Compass, which began in October
359 2011.

360 (l)~~(n)~~ Operation Inherent Resolve, which began on August 8,
361 2014.

362 (m)~~(o)~~ Operation Atlantic Resolve, which began in April
363 2014.

364 (n)~~(p)~~ Operation Freedom's Sentinel, which began on January
365 1, 2015.

366 (o)~~(q)~~ Operation Resolute Support, which began in January
367 2015.

368

369 The Department of Revenue shall notify all property appraisers
370 and tax collectors in this state of the designated military
371 operations.

372 Section 9. Subsection (1) of section 196.24, Florida
373 Statutes, is amended to read:

374 196.24 Exemption for disabled ex-servicemember or surviving
375 spouse; evidence of disability.—

376 (1) Any ex-servicemember, as defined in s. 196.012, who is
377 a bona fide resident of the state, who was discharged under

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378 honorable conditions, and who has been disabled to a degree of
379 10 percent or more by misfortune or while serving during a
380 period of wartime service as defined in s. 1.01(14) is entitled
381 to the exemption from taxation provided for in s. 3(b), Art. VII
382 of the State Constitution as provided in this section. Property
383 to the value of \$5,000 of such a person is exempt from taxation.
384 The production by him or her of a certificate of disability from
385 the United States Government or the United States Department of
386 Veterans Affairs or its predecessor before the property
387 appraiser of the county wherein the ex-servicemember's property
388 lies is prima facie evidence of the fact that he or she is
389 entitled to the exemption. The unremarried surviving spouse of
390 such a disabled ex-servicemember ~~who, on the date of the~~
391 ~~disabled ex-servicemember's death, had been married to the~~
392 ~~disabled ex-servicemember for at least 5 years~~ is also entitled
393 to the exemption.

394 Section 10. Effective upon this act becoming a law, section
395 197.3631, Florida Statutes, is amended to read:

396 197.3631 Non-ad valorem assessments; general provisions.—

397 (1) Non-ad valorem assessments as defined in s. 197.3632
398 may be collected pursuant to the method provided for in ss.
399 197.3632 and 197.3635. Non-ad valorem assessments may also be
400 collected pursuant to any alternative method which is authorized
401 by law, but such alternative method shall not require the tax
402 collector or property appraiser to perform those services as
403 provided for in ss. 197.3632 and 197.3635. However, a property
404 appraiser or tax collector may contract with a local government
405 to supply information and services necessary for any such
406 alternative method. Section 197.3632 is additional authority for

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407 local governments to impose and collect non-ad valorem
408 assessments supplemental to the home rule powers pursuant to ss.
409 125.01 and 166.021 and chapter 170, or any other law. Any county
410 operating under a charter adopted pursuant to s. 11, Art. VIII
411 of the Constitution of 1885, as amended, as referred to in s.
412 6(e), Art. VIII of the Constitution of 1968, as amended, may use
413 any method authorized by law for imposing and collecting non-ad
414 valorem assessments.

415 (2) For non-ad valorem special assessments based on the
416 size or area of the land containing a multiple parcel building,
417 regardless of ownership, the special assessment must be levied
418 on and allocated among all the parcels in the multiple parcel
419 building on the same basis that the land value is allocated
420 among the parcels in s. 193.0237(3). For non-ad valorem
421 assessments not based on the size or area of the land, each
422 parcel in the multiple parcel building shall be subject to a
423 separate assessment. For purposes of this subsection, the terms
424 "multiple parcel building" and "parcel" have the meanings as
425 provided in s. 193.0237(1).

426 Section 11. Effective upon this act becoming a law, section
427 197.572, Florida Statutes, is amended to read:

428 197.572 Easements for conservation purposes, ~~or for~~ public
429 service purposes, support of certain improvements, or for
430 drainage or ingress and egress survive tax sales and deeds.—When
431 any lands are sold for the nonpayment of taxes, or any tax
432 certificate is issued thereon by a governmental unit or agency
433 or pursuant to any tax lien foreclosure proceeding, the title to
434 the lands shall continue to be subject to any easement for
435 conservation purposes as provided in s. 704.06 or for telephone,

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436 telegraph, pipeline, power transmission, or other public service
437 purpose; and shall continue to be subject to any easement that
438 supports improvements that may be constructed above the lands;
439 and any easement for the purposes of drainage or of ingress and
440 egress to and from other land. The easement and the rights of
441 the owner of it shall survive and be enforceable after the
442 execution, delivery, and recording of a tax deed, a master's
443 deed, or a clerk's certificate of title pursuant to foreclosure
444 of a tax deed, tax certificate, or tax lien, to the same extent
445 as though the land had been conveyed by voluntary deed. The
446 easement must be evidenced by written instrument recorded in the
447 office of the clerk of the circuit court in the county where
448 such land is located before the recording of such tax deed or
449 master's deed, or, if not recorded, an easement for a public
450 service purpose must be evidenced by wires, poles, or other
451 visible occupation, an easement for drainage must be evidenced
452 by a waterway, water bed, or other visible occupation, and an
453 easement for the purpose of ingress and egress must be evidenced
454 by a road or other visible occupation to be entitled to the
455 benefit of this section; however, this shall apply only to tax
456 deeds issued after the effective date of this act.

457 Section 12. Effective upon this act becoming a law,
458 subsections (1) and (2) of section 197.573, Florida Statutes,
459 are amended to read:

460 197.573 Survival of restrictions and covenants after tax
461 sale.—

462 (1) When a deed or other recorded instrument in the chain
463 of title contains restrictions and covenants running with the
464 land, as hereinafter defined and limited, the restrictions and

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465 covenants shall survive and be enforceable after the issuance of
466 a tax deed or master's deed, or a clerk's certificate of title
467 upon foreclosure of a tax deed, tax certificate, or tax lien, to
468 the same extent that it would be enforceable against a voluntary
469 grantee of the owner of the title immediately before the
470 delivery of the tax deed, master's deed, or clerk's certificate
471 of title.

472 (2) This section applies ~~shall apply~~ to the usual
473 restrictions and covenants limiting the use of property; the
474 type, character and location of building; covenants against
475 nuisances and what the former parties deemed to be undesirable
476 conditions, in, upon, and about the property; and other similar
477 restrictions and covenants; but this section does ~~shall~~ not
478 protect covenants that:

479 (a) Create ~~creating~~ any debt or lien against or upon the
480 property, except one providing for satisfaction or survival of a
481 lien of record held by a municipal or county governmental unit,
482 or one providing a lien for assessments accruing after such tax
483 deed, master's deed, or clerk's certificate of title to a
484 condominium association, homeowners' association, property
485 owners' association, or person having assessment powers under
486 such covenants; or

487 (b) Require ~~requiring~~ the grantee to expend money for any
488 purpose, except one that may require that the premises be kept
489 in a sanitary or sightly condition or one to abate nuisances or
490 undesirable conditions.

491 Section 13. Subsection (7) of section 201.02, Florida
492 Statutes, is amended to read:

493 201.02 Tax on deeds and other instruments relating to real

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494 property or interests in real property.—

495 (7) Taxes imposed by this section do not apply to:

496 (a) A deed, transfer, or conveyance between spouses or
497 former spouses pursuant to an action for dissolution of their
498 marriage wherein the real property is or was their marital home
499 or an interest therein. Taxes paid pursuant to this section
500 shall be refunded in those cases in which a deed, transfer, or
501 conveyance occurred 1 year before a dissolution of marriage.
502 This ~~paragraph subsection~~ applies in spite of any consideration
503 as defined in subsection (1). This ~~paragraph subsection~~ does not
504 apply to a deed, transfer, or conveyance executed before July 1,
505 1997.

506 (b) A deed or other instrument that transfers or conveys
507 homestead property or any interest in homestead property between
508 spouses, if the only consideration for the transfer or
509 conveyance is the amount of a mortgage or other lien encumbering
510 the homestead property at the time of the transfer or conveyance
511 and if the deed or other instrument is recorded within 1 year
512 after the date of the marriage. This paragraph applies to
513 transfers or conveyances from one spouse to another, from one
514 spouse to both spouses, or from both spouses to one spouse. For
515 the purpose of this paragraph, the term "homestead property" has
516 the same meaning as the term "homestead" as defined in s.
517 192.001.

518 Section 14. Section 201.25, Florida Statutes, is created to
519 read:

520 201.25 Tax exemptions for certain loans.—There shall be
521 exempt from all taxes imposed by this chapter:

522 (1) Any loan made by the Florida Small Business Emergency

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523 Bridge Loan Program in response to a disaster that results in a
524 state of emergency declared by executive order or proclamation
525 of the Governor pursuant to s. 252.36.

526 (2) Any loan made by the Agricultural Economic Development
527 Program pursuant to s. 570.82.

528 Section 15. Subsections (3) and (8) of section 206.9952,
529 Florida Statutes, are amended to read:

530 206.9952 Application for license as a natural gas fuel
531 retailer.—

532 (3) (a) Any person who acts as a natural gas retailer and
533 does not hold a valid natural gas fuel retailer license shall
534 pay a penalty of \$200 for each month of operation without a
535 license. This paragraph expires December 31, 2023 ~~2018~~.

536 (b) Effective January 1, 2024 ~~2019~~, any person who acts as
537 a natural gas fuel retailer and does not hold a valid natural
538 gas fuel retailer license shall pay a penalty of 25 percent of
539 the tax assessed on the total purchases made during the
540 unlicensed period.

541 (8) With the exception of a state or federal agency or a
542 political subdivision licensed under this chapter, each person,
543 as defined in this part, who operates as a natural gas fuel
544 retailer shall report monthly to the department and pay a tax on
545 all natural gas fuel purchases beginning January 1, 2024 ~~2019~~.

546 Section 16. Subsection (2) of section 206.9955, Florida
547 Statutes, is amended to read:

548 206.9955 Levy of natural gas fuel tax.—

549 (2) Effective January 1, 2024 ~~2019~~, the following taxes
550 shall be imposed:

551 (a) An excise tax of 4 cents upon each motor fuel

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552 equivalent gallon of natural gas fuel.

553 (b) An additional tax of 1 cent upon each motor fuel
554 equivalent gallon of natural gas fuel, which is designated as
555 the "ninth-cent fuel tax."

556 (c) An additional tax of 1 cent on each motor fuel
557 equivalent gallon of natural gas fuel by each county, which is
558 designated as the "local option fuel tax."

559 (d) An additional tax on each motor fuel equivalent gallon
560 of natural gas fuel, which is designated as the "State
561 Comprehensive Enhanced Transportation System Tax," at a rate
562 determined pursuant to this paragraph. Before January 1, 2024,
563 and each year thereafter ~~Each calendar year~~, the department
564 shall determine the tax rate applicable to the sale of natural
565 gas fuel for the following 12-month period beginning January 1,
566 rounded to the nearest tenth of a cent, by adjusting the
567 ~~initially established~~ tax rate of 5.8 cents per gallon by the
568 percentage change in the average of the Consumer Price Index
569 issued by the United States Department of Labor for the most
570 recent 12-month period ending September 30, compared to the base
571 year average, which is the average for the 12-month period
572 ending September 30, 2013.

573 (e)1. An additional tax is imposed on each motor fuel
574 equivalent gallon of natural gas fuel for the privilege of
575 selling natural gas fuel. Before January 1, 2024, and each year
576 thereafter ~~Each calendar year~~, the department shall determine
577 the tax rate applicable to the sale of natural gas fuel, rounded
578 to the nearest tenth of a cent, for the following 12-month
579 period beginning January 1, ~~The tax rate is calculated by~~
580 adjusting the ~~initially established~~ tax rate of 9.2 cents per

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581 gallon by the percentage change in the average of the Consumer
582 Price Index issued by the United States Department of Labor for
583 the most recent 12-month period ending September 30, compared to
584 the base year average, which is the average for the 12-month
585 period ending September 30, 2013.

586 2. The department is authorized to adopt rules and publish
587 forms to administer this paragraph.

588 Section 17. Subsection (1) of section 206.996, Florida
589 Statutes, is amended to read:

590 206.996 Monthly reports by natural gas fuel retailers;
591 deductions.—

592 (1) For the purpose of determining the amount of taxes
593 imposed by s. 206.9955, each natural gas fuel retailer shall
594 file beginning with February 2024 ~~2019~~, and each month
595 thereafter, no later than the 20th day of each month, monthly
596 reports electronically with the department showing information
597 on inventory, purchases, nontaxable disposals, taxable uses, and
598 taxable sales in gallons of natural gas fuel for the preceding
599 month. However, if the 20th day of the month falls on a
600 Saturday, Sunday, or federal or state legal holiday, a return
601 must be accepted if it is electronically filed on the next
602 succeeding business day. The reports must include, or be
603 verified by, a written declaration stating that such report is
604 made under the penalties of perjury. The natural gas fuel
605 retailer shall deduct from the amount of taxes shown by the
606 report to be payable an amount equivalent to 0.67 percent of the
607 taxes on natural gas fuel imposed by s. 206.9955(2)(a) and (e),
608 which deduction is allowed to the natural gas fuel retailer to
609 compensate it for services rendered and expenses incurred in

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610 complying with the requirements of this part. This allowance is
611 not deductible unless payment of applicable taxes is made on or
612 before the 20th day of the month. This subsection may not be
613 construed as authorizing a deduction from the constitutional
614 fuel tax or the fuel sales tax.

615 Section 18. Section 210.205, Florida Statutes, is created
616 to read:

617 210.205 Cigarette tax distribution reporting.—By March 15
618 of each year, each entity that received a distribution pursuant
619 to s. 210.20(2)(b) in the preceding calendar year shall report
620 to the Office of Economic and Demographic Research the following
621 information:

622 (1) An itemized accounting of all expenditures of the funds
623 distributed in the preceding calendar year, including amounts
624 spent on debt service.

625 (2) A statement indicating what portion of the distributed
626 funds have been pledged for debt service.

627 (3) The original principal amount and current debt service
628 schedule of any bonds or other borrowing for which the
629 distributed funds have been pledged for debt service.

630 Section 19. Effective January 1, 2019, paragraphs (c) and
631 (d) of subsection (1) of section 212.031, Florida Statutes, are
632 amended to read:

633 212.031 Tax on rental or license fee for use of real
634 property.—

635 (1)

636 (c) For the exercise of such privilege, a tax is levied at
637 the rate of 5.7 ~~5.8~~ percent of and on the total rent or license
638 fee charged for such real property by the person charging or

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639 collecting the rental or license fee. The total rent or license
640 fee charged for such real property shall include payments for
641 the granting of a privilege to use or occupy real property for
642 any purpose and shall include base rent, percentage rents, or
643 similar charges. Such charges shall be included in the total
644 rent or license fee subject to tax under this section whether or
645 not they can be attributed to the ability of the lessor's or
646 licensor's property as used or operated to attract customers.
647 Payments for intrinsically valuable personal property such as
648 franchises, trademarks, service marks, logos, or patents are not
649 subject to tax under this section. In the case of a contractual
650 arrangement that provides for both payments taxable as total
651 rent or license fee and payments not subject to tax, the tax
652 shall be based on a reasonable allocation of such payments and
653 shall not apply to that portion which is for the nontaxable
654 payments.

655 (d) When the rental or license fee of any such real
656 property is paid by way of property, goods, wares, merchandise,
657 services, or other thing of value, the tax shall be at the rate
658 of 5.7 ~~5.8~~ percent of the value of the property, goods, wares,
659 merchandise, services, or other thing of value.

660 Section 20. Paragraph (d) of subsection (2) of section
661 212.055, Florida Statutes, is amended to read:

662 212.055 Discretionary sales surtaxes; legislative intent;
663 authorization and use of proceeds.—It is the legislative intent
664 that any authorization for imposition of a discretionary sales
665 surtax shall be published in the Florida Statutes as a
666 subsection of this section, irrespective of the duration of the
667 levy. Each enactment shall specify the types of counties

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668 authorized to levy; the rate or rates which may be imposed; the
669 maximum length of time the surtax may be imposed, if any; the
670 procedure which must be followed to secure voter approval, if
671 required; the purpose for which the proceeds may be expended;
672 and such other requirements as the Legislature may provide.
673 Taxable transactions and administrative procedures shall be as
674 provided in s. 212.054.

675 (2) LOCAL GOVERNMENT INFRASTRUCTURE SURTAX.—

676 (d) The proceeds of the surtax authorized by this
677 subsection and any accrued interest shall be expended by the
678 school district, within the county and municipalities within the
679 county, or, in the case of a negotiated joint county agreement,
680 within another county, to finance, plan, and construct
681 infrastructure; to acquire any interest in land for public
682 recreation, conservation, or protection of natural resources or
683 to prevent or satisfy private property rights claims resulting
684 from limitations imposed by the designation of an area of
685 critical state concern; to provide loans, grants, or rebates to
686 residential or commercial property owners who make energy
687 efficiency improvements to their residential or commercial
688 property, if a local government ordinance authorizing such use
689 is approved by referendum; or to finance the closure of county-
690 owned or municipally owned solid waste landfills that have been
691 closed or are required to be closed by order of the Department
692 of Environmental Protection. Any use of the proceeds or interest
693 for purposes of landfill closure before July 1, 1993, is
694 ratified. The proceeds and any interest may not be used for the
695 operational expenses of infrastructure, except that a county
696 that has a population of fewer than 75,000 and that is required

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697 to close a landfill may use the proceeds or interest for long-
698 term maintenance costs associated with landfill closure.
699 Counties, as defined in s. 125.011, and charter counties may, in
700 addition, use the proceeds or interest to retire or service
701 indebtedness incurred for bonds issued before July 1, 1987, for
702 infrastructure purposes, and for bonds subsequently issued to
703 refund such bonds. Any use of the proceeds or interest for
704 purposes of retiring or servicing indebtedness incurred for
705 refunding bonds before July 1, 1999, is ratified.

706 1. For the purposes of this paragraph, the term
707 "infrastructure" means:

708 a. Any fixed capital expenditure or fixed capital outlay
709 associated with the construction, reconstruction, or improvement
710 of public facilities that have a life expectancy of 5 or more
711 years, any related land acquisition, land improvement, design,
712 and engineering costs, and all other professional and related
713 costs required to bring the public facilities into service. For
714 purposes of this sub-subparagraph, the term "public facilities"
715 means facilities as defined in s. 163.3164(38), s. 163.3221(13),
716 or s. 189.012(5), and includes facilities that are necessary to
717 carry out governmental purposes, including, but not limited to,
718 fire stations, general governmental office buildings, and animal
719 shelters, regardless of whether the facilities are owned by the
720 local taxing authority or another governmental entity.

721 b. A fire department vehicle, an emergency medical service
722 vehicle, a sheriff's office vehicle, a police department
723 vehicle, or any other vehicle, and the equipment necessary to
724 outfit the vehicle for its official use or equipment that has a
725 life expectancy of at least 5 years.

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726 c. Any expenditure for the construction, lease, or
727 maintenance of, or provision of utilities or security for,
728 facilities, as defined in s. 29.008.

729 d. Any fixed capital expenditure or fixed capital outlay
730 associated with the improvement of private facilities that have
731 a life expectancy of 5 or more years and that the owner agrees
732 to make available for use on a temporary basis as needed by a
733 local government as a public emergency shelter or a staging area
734 for emergency response equipment during an emergency officially
735 declared by the state or by the local government under s.
736 252.38. Such improvements are limited to those necessary to
737 comply with current standards for public emergency evacuation
738 shelters. The owner must enter into a written contract with the
739 local government providing the improvement funding to make the
740 private facility available to the public for purposes of
741 emergency shelter at no cost to the local government for a
742 minimum of 10 years after completion of the improvement, with
743 the provision that the obligation will transfer to any
744 subsequent owner until the end of the minimum period.

745 e. Any land acquisition expenditure for a residential
746 housing project in which at least 30 percent of the units are
747 affordable to individuals or families whose total annual
748 household income does not exceed 120 percent of the area median
749 income adjusted for household size, if the land is owned by a
750 local government or by a special district that enters into a
751 written agreement with the local government to provide such
752 housing. The local government or special district may enter into
753 a ground lease with a public or private person or entity for
754 nominal or other consideration for the construction of the

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755 residential housing project on land acquired pursuant to this
756 sub-subparagraph.

757 f. Instructional technology used solely in a school
758 district's classrooms. As used in this sub-subparagraph, the
759 term "instructional technology" means an interactive device that
760 assists a teacher in instructing a class or a group of students,
761 and includes the necessary hardware and software to operate the
762 interactive device. The term also includes support systems in
763 which an interactive device may mount and is not required to be
764 affixed to the facilities.

765 2. For the purposes of this paragraph, the term "energy
766 efficiency improvement" means any energy conservation and
767 efficiency improvement that reduces consumption through
768 conservation or a more efficient use of electricity, natural
769 gas, propane, or other forms of energy on the property,
770 including, but not limited to, air sealing; installation of
771 insulation; installation of energy-efficient heating, cooling,
772 or ventilation systems; installation of solar panels; building
773 modifications to increase the use of daylight or shade;
774 replacement of windows; installation of energy controls or
775 energy recovery systems; installation of electric vehicle
776 charging equipment; installation of systems for natural gas fuel
777 as defined in s. 206.9951; and installation of efficient
778 lighting equipment.

779 3. Notwithstanding any other provision of this subsection,
780 a local government infrastructure surtax imposed or extended
781 after July 1, 1998, may allocate up to 15 percent of the surtax
782 proceeds for deposit into a trust fund within the county's
783 accounts created for the purpose of funding economic development

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784 projects having a general public purpose of improving local
785 economies, including the funding of operational costs and
786 incentives related to economic development. The ballot statement
787 must indicate the intention to make an allocation under the
788 authority of this subparagraph.

789 Section 21. Paragraph (p) of subsection (5) and paragraphs
790 (p) and (ff) of subsection (7) of section 212.08, Florida
791 Statutes, are amended, and paragraph (ooo) is added to
792 subsection (7) of that section, to read:

793 212.08 Sales, rental, use, consumption, distribution, and
794 storage tax; specified exemptions.—The sale at retail, the
795 rental, the use, the consumption, the distribution, and the
796 storage to be used or consumed in this state of the following
797 are hereby specifically exempt from the tax imposed by this
798 chapter.

799 (5) EXEMPTIONS; ACCOUNT OF USE.—

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

801 1. Authorization.—Persons who are registered with the
802 department under s. 212.18 to collect or remit sales or use tax
803 and who make donations to eligible sponsors are eligible for tax
804 credits against their state sales and use tax liabilities as
805 provided in this paragraph:

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

808 b. The credit shall be granted as a refund against state
809 sales and use taxes reported on returns and remitted in the 12
810 months preceding the date of application to the department for
811 the credit as required in sub-subparagraph 3.c. If the annual
812 credit is not fully used through such refund because of

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813 insufficient tax payments during the applicable 12-month period,
814 the unused amount may be included in an application for a refund
815 made pursuant to sub-subparagraph 3.c. in subsequent years
816 against the total tax payments made for such year. Carryover
817 credits may be applied for a 3-year period without regard to any
818 time limitation that would otherwise apply under s. 215.26.

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

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

824 e. The total amount of tax credits which may be granted for
825 all programs approved under this paragraph, s. 220.183, and s.
826 624.5105 is \$10.5 million in the 2018-2019 fiscal year, \$17
827 million ~~\$21.4 million~~ in the 2019-2020 ~~2017-2018~~ fiscal year,
828 and \$10.5 million in each fiscal year thereafter for projects
829 that provide housing opportunities for persons with special
830 needs or homeownership opportunities for low-income households
831 or very-low-income households and \$3.5 million each fiscal year
832 for all other projects. As used in this paragraph, the term
833 "person with special needs" has the same meaning as in s.
834 420.0004 and the terms "low-income person," "low-income
835 household," "very-low-income person," and "very-low-income
836 household" have the same meanings as in s. 420.9071.

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

840 2. Eligibility requirements.—

841 a. A community contribution by a person must be in the

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842 following form:

843 (I) Cash or other liquid assets;

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

846 (III) Goods or inventory; or

847 (IV) Other physical resources identified by the Department
848 of Economic Opportunity.

849

850 For purposes of this sub-subparagraph, the term "real property
851 holding company" means a Florida entity, such as a Florida
852 limited liability company, that is wholly owned by the person;
853 is the sole owner of real property, as defined in s.

854 192.001(12), located in the state; is disregarded as an entity
855 for federal income tax purposes pursuant to 26 C.F.R. s.

856 301.7701-3(b)(1)(ii); and at the time of contribution to an
857 eligible sponsor, has no material assets other than the real
858 property and any other property that qualifies as a community
859 contribution.

860 b. All community contributions must be reserved exclusively
861 for use in a project. As used in this sub-subparagraph, the term
862 "project" means activity undertaken by an eligible sponsor which
863 is designed to construct, improve, or substantially rehabilitate
864 housing that is affordable to low-income households or very-low-
865 income households; designed to provide housing opportunities for
866 persons with special needs; designed to provide commercial,
867 industrial, or public resources and facilities; or designed to
868 improve entrepreneurial and job-development opportunities for
869 low-income persons. A project may be the investment necessary to
870 increase access to high-speed broadband capability in a rural

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871 community that had an enterprise zone designated pursuant to
872 chapter 290 as of May 1, 2015, including projects that result in
873 improvements to communications assets that are owned by a
874 business. A project may include the provision of museum
875 educational programs and materials that are directly related to
876 a project approved between January 1, 1996, and December 31,
877 1999, and located in an area which was in an enterprise zone
878 designated pursuant to s. 290.0065 as of May 1, 2015. This
879 paragraph does not preclude projects that propose to construct
880 or rehabilitate housing for low-income households or very-low-
881 income households on scattered sites or housing opportunities
882 for persons with special needs. With respect to housing,
883 contributions may be used to pay the following eligible special
884 needs, low-income, and very-low-income housing-related
885 activities:

886 (I) Project development impact and management fees for
887 special needs, low-income, or very-low-income housing projects;

888 (II) Down payment and closing costs for persons with
889 special needs, low-income persons, and very-low-income persons;

890 (III) Administrative costs, including housing counseling
891 and marketing fees, not to exceed 10 percent of the community
892 contribution, directly related to special needs, low-income, or
893 very-low-income projects; and

894 (IV) Removal of liens recorded against residential property
895 by municipal, county, or special district local governments if
896 satisfaction of the lien is a necessary precedent to the
897 transfer of the property to a low-income person or very-low-
898 income person for the purpose of promoting home ownership.

899 Contributions for lien removal must be received from a

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900 nonrelated third party.

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

903 (I) A community action program;

904 (II) A nonprofit community-based development organization
905 whose mission is the provision of housing for persons with
906 special needs, low-income households, or very-low-income
907 households or increasing entrepreneurial and job-development
908 opportunities for low-income persons;

909 (III) A neighborhood housing services corporation;

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

911 (V) A community redevelopment agency created under s.
912 163.356;

913 (VI) A historic preservation district agency or
914 organization;

915 (VII) A local workforce development board;

916 (VIII) A direct-support organization as provided in s.
917 1009.983;

918 (IX) An enterprise zone development agency created under s.
919 290.0056;

920 (X) A community-based organization incorporated under
921 chapter 617 which is recognized as educational, charitable, or
922 scientific pursuant to s. 501(c)(3) of the Internal Revenue Code
923 and whose bylaws and articles of incorporation include
924 affordable housing, economic development, or community
925 development as the primary mission of the corporation;

926 (XI) Units of local government;

927 (XII) Units of state government; or

928 (XIII) Any other agency that the Department of Economic

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929 Opportunity designates by rule.

930

931 A contributing person may not have a financial interest in the
932 eligible sponsor.

933 d. The project must be located in an area which was in an
934 enterprise zone designated pursuant to chapter 290 as of May 1,
935 2015, or a Front Porch Florida Community, unless the project
936 increases access to high-speed broadband capability in a rural
937 community that had an enterprise zone designated pursuant to
938 chapter 290 as of May 1, 2015, but is physically located outside
939 the designated rural zone boundaries. Any project designed to
940 construct or rehabilitate housing for low-income households or
941 very-low-income households or housing opportunities for persons
942 with special needs is exempt from the area requirement of this
943 sub-subparagraph.

944 e.(I) If, during the first 10 business days of the state
945 fiscal year, eligible tax credit applications for projects that
946 provide housing opportunities for persons with special needs or
947 homeownership opportunities for low-income households or very-
948 low-income households are received for less than the annual tax
949 credits available for those projects, the Department of Economic
950 Opportunity shall grant tax credits for those applications and
951 grant remaining tax credits on a first-come, first-served basis
952 for subsequent eligible applications received before the end of
953 the state fiscal year. If, during the first 10 business days of
954 the state fiscal year, eligible tax credit applications for
955 projects that provide housing opportunities for persons with
956 special needs or homeownership opportunities for low-income
957 households or very-low-income households are received for more

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958 than the annual tax credits available for those projects, the
959 Department of Economic Opportunity shall grant the tax credits
960 for those applications as follows:

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

965 (B) If tax credit applications submitted for approved
966 projects of an eligible sponsor exceed \$200,000 in total, the
967 amount of tax credits granted pursuant to sub-sub-sub-
968 subparagraph (A) shall be subtracted from the amount of
969 available tax credits, and the remaining credits shall be
970 granted to each approved tax credit application on a pro rata
971 basis.

972 (II) If, during the first 10 business days of the state
973 fiscal year, eligible tax credit applications for projects other
974 than those that provide housing opportunities for persons with
975 special needs or homeownership opportunities for low-income
976 households or very-low-income households are received for less
977 than the annual tax credits available for those projects, the
978 Department of Economic Opportunity shall grant tax credits for
979 those applications and shall grant remaining tax credits on a
980 first-come, first-served basis for subsequent eligible
981 applications received before the end of the state fiscal year.
982 If, during the first 10 business days of the state fiscal year,
983 eligible tax credit applications for projects other than those
984 that provide housing opportunities for persons with special
985 needs or homeownership opportunities for low-income households
986 or very-low-income households are received for more than the

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987 annual tax credits available for those projects, the Department
988 of Economic Opportunity shall grant the tax credits for those
989 applications on a pro rata basis.

990 3. Application requirements.—

991 a. An eligible sponsor seeking to participate in this
992 program must submit a proposal to the Department of Economic
993 Opportunity which sets forth the name of the sponsor, a
994 description of the project, and the area in which the project is
995 located, together with such supporting information as is
996 prescribed by rule. The proposal must also contain a resolution
997 from the local governmental unit in which the project is located
998 certifying that the project is consistent with local plans and
999 regulations.

1000 b. A person seeking to participate in this program must
1001 submit an application for tax credit to the Department of
1002 Economic Opportunity which sets forth the name of the sponsor, a
1003 description of the project, and the type, value, and purpose of
1004 the contribution. The sponsor shall verify, in writing, the
1005 terms of the application and indicate its receipt of the
1006 contribution, and such verification must accompany the
1007 application for tax credit. The person must submit a separate
1008 tax credit application to the Department of Economic Opportunity
1009 for each individual contribution that it makes to each
1010 individual project.

1011 c. A person who has received notification from the
1012 Department of Economic Opportunity that a tax credit has been
1013 approved must apply to the department to receive the refund.
1014 Application must be made on the form prescribed for claiming
1015 refunds of sales and use taxes and be accompanied by a copy of

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1016 the notification. A person may submit only one application for
1017 refund to the department within a 12-month period.

1018 4. Administration.—

1019 a. The Department of Economic Opportunity may adopt rules
1020 necessary to administer this paragraph, including rules for the
1021 approval or disapproval of proposals by a person.

1022 b. The decision of the Department of Economic Opportunity
1023 must be in writing, and, if approved, the notification shall
1024 state the maximum credit allowable to the person. Upon approval,
1025 the Department of Economic Opportunity shall transmit a copy of
1026 the decision to the department.

1027 c. The Department of Economic Opportunity shall
1028 periodically monitor all projects in a manner consistent with
1029 available resources to ensure that resources are used in
1030 accordance with this paragraph; however, each project must be
1031 reviewed at least once every 2 years.

1032 d. The Department of Economic Opportunity shall, in
1033 consultation with the statewide and regional housing and
1034 financial intermediaries, market the availability of the
1035 community contribution tax credit program to community-based
1036 organizations.

1037 (7) MISCELLANEOUS EXEMPTIONS.—Exemptions provided to any
1038 entity by this chapter do not inure to any transaction that is
1039 otherwise taxable under this chapter when payment is made by a
1040 representative or employee of the entity by any means,
1041 including, but not limited to, cash, check, or credit card, even
1042 when that representative or employee is subsequently reimbursed
1043 by the entity. In addition, exemptions provided to any entity by
1044 this subsection do not inure to any transaction that is

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1045 otherwise taxable under this chapter unless the entity has
1046 obtained a sales tax exemption certificate from the department
1047 or the entity obtains or provides other documentation as
1048 required by the department. Eligible purchases or leases made
1049 with such a certificate must be in strict compliance with this
1050 subsection and departmental rules, and any person who makes an
1051 exempt purchase with a certificate that is not in strict
1052 compliance with this subsection and the rules is liable for and
1053 shall pay the tax. The department may adopt rules to administer
1054 this subsection.

1055 (p) *Section 501(c)(3) organizations.*—

1056 1. ~~Also~~ Exempt from the tax imposed by this chapter are
1057 sales or leases to organizations determined by the Internal
1058 Revenue Service to be currently exempt from federal income tax
1059 pursuant to s. 501(c)(3) of the Internal Revenue Code of 1986,
1060 as amended, if such leases or purchases are used in carrying on
1061 their customary nonprofit activities, unless such organizations
1062 are subject to a final disqualification order issued by the
1063 Department of Agriculture and Consumer Services pursuant to s.
1064 496.430.

1065 2. Exempt from the tax imposed by this chapter is tangible
1066 personal property purchased for resale by a dealer and
1067 subsequently donated to an organization determined by the
1068 Internal Revenue Service to be currently exempt from federal
1069 income tax pursuant to s. 501(c)(3) of the Internal Revenue Code
1070 of 1986, as amended, unless such organization is subject to a
1071 final disqualification order issued by the Department of
1072 Agriculture and Consumer Services pursuant to s. 496.430. As
1073 used in this subparagraph, the term "donate" means any transfer

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1074 of title or possession of tangible personal property to a s.
1075 501(c)(3) organization for no consideration.

1076 (ff) *Certain electricity or steam uses.*—

1077 1. Subject to the provisions of subparagraph 4., charges
1078 for electricity or steam used to operate machinery and equipment
1079 at a fixed location in this state when such machinery and
1080 equipment is used to manufacture, process, compound, produce, or
1081 prepare for shipment items of tangible personal property for
1082 sale, or to operate pollution control equipment, recycling
1083 equipment, maintenance equipment, or monitoring or control
1084 equipment used in such operations are exempt to the extent
1085 provided in this paragraph. If 75 percent or more of the
1086 electricity or steam used at the fixed location is used to
1087 operate qualifying machinery or equipment, 100 percent of the
1088 charges for electricity or steam used at the fixed location are
1089 exempt. If less than 75 percent but 50 percent or more of the
1090 electricity or steam used at the fixed location is used to
1091 operate qualifying machinery or equipment, 50 percent of the
1092 charges for electricity or steam used at the fixed location are
1093 exempt. If less than 50 percent of the electricity or steam used
1094 at the fixed location is used to operate qualifying machinery or
1095 equipment, none of the charges for electricity or steam used at
1096 the fixed location are exempt.

1097 2. This exemption applies only to industries classified
1098 under SIC Industry Major Group Numbers 10, 12, 13, 14, 20, 22,
1099 23, 24, 25, 26, 27, 28, 29, 30, 31, 32, 33, 34, 35, 36, 37, 38,
1100 and 39 and Industry Group Number 212 and industries classified
1101 under NAICS code 423930. As used in this paragraph, "SIC" means
1102 those classifications contained in the Standard Industrial

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1103 Classification Manual, 1987, as published by the Office of
1104 Management and Budget, Executive Office of the President. As
1105 used in this subparagraph, the term "NAICS" means those
1106 classifications contained in the North American Industry
1107 Classification System, as published in 2007 by the Office of
1108 Management and Budget, Executive Office of the President.

1109 3. Possession by a seller of a written certification by the
1110 purchaser, certifying the purchaser's entitlement to an
1111 exemption permitted by this subsection, relieves the seller from
1112 the responsibility of collecting the tax on the nontaxable
1113 amounts, and the department shall look solely to the purchaser
1114 for recovery of such tax if it determines that the purchaser was
1115 not entitled to the exemption.

1116 4. Such exemption shall be applied as follows: beginning
1117 July 1, 2000, 100 percent of the charges for such electricity or
1118 steam shall be exempt.

1119 (ooo) Recycling roll off containers.-Recycling roll off
1120 containers purchased by a business whose primary business
1121 activity is within the industry classified under NAICS code
1122 423930 and which are used exclusively for business activities
1123 within the industry classified under NAICS code 423930 are
1124 exempt from the tax imposed by this chapter. As used in this
1125 paragraph, the term "NAICS" means those classifications
1126 contained in the North American Industry Classification System,
1127 as published in 2007 by the Office of Management and Budget,
1128 Executive Office of the President.

1129 Section 22. Subsection (11) of section 212.12, Florida
1130 Statutes, is amended to read:

1131 212.12 Dealer's credit for collecting tax; penalties for

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1132 noncompliance; powers of Department of Revenue in dealing with
1133 delinquents; brackets applicable to taxable transactions;
1134 records required.—

1135 (11) The department shall make available in an electronic
1136 format or otherwise the tax amounts and brackets applicable to
1137 all taxable transactions that occur in counties that have a
1138 surtax at a rate other than 1 percent which would otherwise have
1139 been transactions taxable at the rate of 6 percent. Likewise,
1140 the department shall make available in an electronic format or
1141 otherwise the tax amounts and brackets applicable to
1142 transactions taxable at 4.35 percent pursuant to s.
1143 212.05(1)(e)1.c. or the applicable tax rate pursuant to s.
1144 212.031(1) and on transactions which would otherwise have been
1145 so taxable in counties which have adopted a discretionary sales
1146 surtax.

1147 Section 23. Section 212.205, Florida Statutes, is created
1148 to read:

1149 212.205 Sales tax distribution reporting.—By March 15 of
1150 each year, each person who received a distribution pursuant to
1151 s. 212.20(6)(d)6.b.-f. in the preceding calendar year shall
1152 report to the Office of Economic and Demographic Research the
1153 following information:

1154 (1) An itemized accounting of all expenditures of the funds
1155 distributed in the preceding calendar year, including amounts
1156 spent on debt service.

1157 (2) A statement indicating what portion of the distributed
1158 funds have been pledged for debt service.

1159 (3) The original principal amount, and current debt service
1160 schedule of any bonds or other borrowing for which the

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1161 distributed funds have been pledged for debt service.

1162 Section 24. Section 218.135, Florida Statutes, is created
1163 to read:

1164 218.135 Offset for tax loss associated with reductions in
1165 value of certain citrus fruit packing and processing equipment.-

1166 (1) For the 2018-2019 fiscal year, the Legislature shall
1167 appropriate moneys to offset the reductions in ad valorem tax
1168 revenue experienced by fiscally constrained counties, as defined
1169 in s. 218.67(1), which occur as a direct result of the
1170 implementation of s. 193.4516. The moneys appropriated for this
1171 purpose shall be distributed in January 2019 among the fiscally
1172 constrained counties based on each county's proportion of the
1173 total reduction in ad valorem tax revenue resulting from the
1174 implementation s. 193.4516.

1175 (2) On or before November 15, 2018, each fiscally
1176 constrained county shall apply to the Department of Revenue to
1177 participate in the distribution of the appropriation and provide
1178 documentation supporting the county's estimated reduction in ad
1179 valorem tax revenue in the form and manner prescribed by the
1180 department. The documentation must include an estimate of the
1181 reduction in taxable value directly attributable to the
1182 implementation of s. 193.4516 for all county taxing
1183 jurisdictions within the county and shall be prepared by the
1184 property appraiser in each fiscally constrained county. The
1185 documentation shall also include the county millage rates
1186 applicable in all such jurisdictions for the current year. For
1187 purposes of this section, each fiscally constrained county's
1188 reduction in ad valorem tax revenue shall be calculated as 95
1189 percent of the estimated reduction in taxable value multiplied

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1190 by the applicable millage rate for each county taxing
 1191 jurisdiction in the current year. If a fiscally constrained
 1192 county fails to apply for the distribution, its share shall
 1193 revert to the fund from which the appropriation was made.

1194 Section 25. For the 2018-2019 fiscal year, the sum of
 1195 \$650,000 in nonrecurring funds is appropriated from the General
 1196 Revenue Fund to the Department of Revenue to implement the
 1197 provisions of s. 218.135, Florida Statutes.

1198 Section 26. Paragraph (c) of subsection (1) of section
 1199 220.183, Florida Statutes, is amended to read:

1200 220.183 Community contribution tax credit.—

1201 (1) AUTHORIZATION TO GRANT COMMUNITY CONTRIBUTION TAX
 1202 CREDITS; LIMITATIONS ON INDIVIDUAL CREDITS AND PROGRAM
 1203 SPENDING.—

1204 (c) The total amount of tax credit which may be granted for
 1205 all programs approved under this section, s. 212.08(5)(p), and
 1206 s. 624.5105 is \$10.5 million in the 2018-2019 fiscal year, \$17
 1207 million ~~\$21.4 million~~ in the 2019-2020 ~~2017-2018~~ fiscal year,
 1208 and \$10.5 million in each fiscal year thereafter for projects
 1209 that provide housing opportunities for persons with special
 1210 needs as defined in s. 420.0004 and homeownership opportunities
 1211 for low-income households or very-low-income households as
 1212 defined in s. 420.9071 and \$3.5 million each fiscal year for all
 1213 other projects.

1214 Section 27. Paragraph (f) of subsection (2) of section
 1215 220.1845, Florida Statutes, is amended to read:

1216 220.1845 Contaminated site rehabilitation tax credit.—

1217 (2) AUTHORIZATION FOR TAX CREDIT; LIMITATIONS.—

1218 (f) The total amount of the tax credits which may be

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1219 granted under this section is \$21 million in the 2018-2019
1220 fiscal year and \$10 million each fiscal year thereafter.

1221 Section 28. Effective January 1, 2019, subsection (9) of
1222 section 318.14, Florida Statutes, is amended to read:

1223 318.14 Noncriminal traffic infractions; exception;
1224 procedures.—

1225 (9) Any person who does not hold a commercial driver
1226 license or commercial learner's permit and who is cited while
1227 driving a noncommercial motor vehicle for an infraction under
1228 this section other than a violation of s. 316.183(2), s.
1229 316.187, or s. 316.189 when the driver exceeds the posted limit
1230 by 30 miles per hour or more, s. 320.0605, s. 320.07(3)(a) or
1231 (b), s. 322.065, s. 322.15(1), s. 322.61, or s. 322.62 may, in
1232 lieu of a court appearance, elect to attend in the location of
1233 his or her choice within this state a basic driver improvement
1234 course approved by the Department of Highway Safety and Motor
1235 Vehicles. In such a case, adjudication must be withheld, any
1236 civil penalty that is imposed by s. 318.18(3) must be reduced by
1237 18 percent, and points, as provided by s. 322.27, may not be
1238 assessed. However, a person may not make an election under this
1239 subsection if the person has made an election under this
1240 subsection in the preceding 12 months. A person may not make
1241 more than five elections within his or her lifetime under this
1242 subsection. The requirement for community service under s.
1243 318.18(8) is not waived by a plea of nolo contendere or by the
1244 withholding of adjudication of guilt by a court. ~~If a person~~
1245 ~~makes an election to attend a basic driver improvement course~~
1246 ~~under this subsection, 18 percent of the civil penalty imposed~~
1247 ~~under s. 318.18(3) shall be deposited in the State Courts~~

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1248 Revenue Trust Fund; however, that portion is not revenue for
1249 purposes of s. 28.36 and may not be used in establishing the
1250 budget of the clerk of the court under that section or s. 28.35.

1251 Section 29. Effective January 1, 2019, paragraph (b) of
1252 subsection (1) of section 318.15, Florida Statutes, is amended
1253 to read:

1254 318.15 Failure to comply with civil penalty or to appear;
1255 penalty.—

1256 (1)

1257 (b) However, a person who elects to attend driver
1258 improvement school and has paid the civil penalty as provided in
1259 s. 318.14(9), but who subsequently fails to attend the driver
1260 improvement school within the time specified by the court is
1261 ~~shall be~~ deemed to have admitted the infraction and shall be
1262 adjudicated guilty. If the person received ~~In such a case in~~
1263 ~~which there was~~ an 18-percent reduction pursuant to s. 318.14(9)
1264 ~~as it existed before February 1, 2009,~~ the person must pay the
1265 clerk of the court that amount and a processing fee of up to
1266 \$18, after which ~~no~~ additional penalties, court costs, or
1267 surcharges may not ~~shall~~ be imposed for the violation. In all
1268 other such cases, the person must pay the clerk a processing fee
1269 of up to \$18, after which ~~no~~ additional penalties, court costs,
1270 or surcharges may not ~~shall~~ be imposed for the violation. The
1271 clerk of the court shall notify the department of the person's
1272 failure to attend driver improvement school and points shall be
1273 assessed pursuant to s. 322.27.

1274 Section 30. Paragraphs (m) and (n) of subsection (4) of
1275 section 320.08, Florida Statutes, are amended to read:

1276 320.08 License taxes.—Except as otherwise provided herein,

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1277 there are hereby levied and imposed annual license taxes for the
1278 operation of motor vehicles, mopeds, motorized bicycles as
1279 defined in s. 316.003(3), tri-vehicles as defined in s. 316.003,
1280 and mobile homes as defined in s. 320.01, which shall be paid to
1281 and collected by the department or its agent upon the
1282 registration or renewal of registration of the following:

1283 (4) HEAVY TRUCKS, TRUCK TRACTORS, FEES ACCORDING TO GROSS
1284 VEHICLE WEIGHT.—

1285 (m) Notwithstanding the declared gross vehicle weight, a
1286 truck tractor used within the state ~~a 150-mile radius of its~~
1287 ~~home address~~ is eligible for a license plate for a fee of \$324
1288 flat if:

1289 1. The truck tractor is used exclusively for hauling
1290 forestry products; or

1291 2. The truck tractor is used primarily for the hauling of
1292 forestry products, and is also used for the hauling of
1293 associated forestry harvesting equipment used by the owner of
1294 the truck tractor.

1295
1296 Of the fee imposed by this paragraph, \$84 shall be deposited
1297 into the General Revenue Fund.

1298 (n) A truck tractor or heavy truck, not operated as a for-
1299 hire vehicle and, which is engaged exclusively in transporting
1300 raw, unprocessed, and nonmanufactured agricultural or
1301 horticultural products within the state ~~a 150-mile radius of its~~
1302 ~~home address~~, is eligible for a restricted license plate for a
1303 fee of:

1304 1. If such vehicle's declared gross vehicle weight is less
1305 than 44,000 pounds, \$87.75 flat, of which \$22.75 shall be

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1306 deposited into the General Revenue Fund.

1307 2. If such vehicle's declared gross vehicle weight is
1308 44,000 pounds or more and such vehicle only transports from the
1309 point of production to the point of primary manufacture; to the
1310 point of assembling the same; or to a shipping point of a rail,
1311 water, or motor transportation company, \$324 flat, of which \$84
1312 shall be deposited into the General Revenue Fund.

1313
1314 Such not-for-hire truck tractors and heavy trucks used
1315 exclusively in transporting raw, unprocessed, and
1316 nonmanufactured agricultural or horticultural products may be
1317 incidentally used to haul farm implements and fertilizers
1318 delivered direct to the growers. The department may require any
1319 documentation deemed necessary to determine eligibility before
1320 ~~prior to~~ issuance of this license plate. For the purpose of this
1321 paragraph, "not-for-hire" means the owner of the motor vehicle
1322 must also be the owner of the raw, unprocessed, and
1323 nonmanufactured agricultural or horticultural product, or the
1324 user of the farm implements and fertilizer being delivered.

1325 Section 31. Subsection (4) of section 376.30781, Florida
1326 Statutes, is amended to read:

1327 376.30781 Tax credits for rehabilitation of drycleaning-
1328 solvent-contaminated sites and brownfield sites in designated
1329 brownfield areas; application process; rulemaking authority;
1330 revocation authority.—

1331 (4) The Department of Environmental Protection is
1332 responsible for allocating the tax credits provided for in s.
1333 220.1845, which may not exceed a total of \$21 million in tax
1334 credits in fiscal year 2018-2019 and \$10 million in tax credits

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1335 each fiscal year thereafter.

1336 Section 32. Paragraph (c) of subsection (1) of section
1337 624.5105, Florida Statutes, is amended to read:

1338 624.5105 Community contribution tax credit; authorization;
1339 limitations; eligibility and application requirements;
1340 administration; definitions; expiration.—

1341 (1) AUTHORIZATION TO GRANT TAX CREDITS; LIMITATIONS.—

1342 (c) The total amount of tax credit which may be granted for
1343 all programs approved under this section and ss. 212.08(5)(p)
1344 and 220.183 is \$10.5 million in the 2018-2019 fiscal year, \$17
1345 million ~~\$21.4 million~~ in the 2019-2020 ~~2017-2018~~ fiscal year,
1346 and \$10.5 million in each fiscal year thereafter for projects
1347 that provide housing opportunities for persons with special
1348 needs as defined in s. 420.0004 or homeownership opportunities
1349 for low-income or very-low-income households as defined in s.
1350 420.9071 and \$3.5 million each fiscal year for all other
1351 projects.

1352 Section 33. Effective January 1, 2019, subsection (3) of
1353 section 741.01, Florida Statutes, is amended to read:

1354 741.01 County court judge or clerk of the circuit court to
1355 issue marriage license; fee.—

1356 (3) An additional fee of \$25 shall be paid to the clerk
1357 upon receipt of the application for issuance of a marriage
1358 license. The moneys collected shall be remitted by the clerk to
1359 the Department of Revenue, monthly, for deposit in the State
1360 Courts Revenue Trust Fund ~~General Revenue Fund~~.

1361 Section 34. Clothing and school supplies; sales tax
1362 holiday.—

1363 (1) The tax levied under chapter 212, Florida Statutes, may

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1364 not be collected during the period from August 3, 2018, through
1365 August 5, 2018, on the retail sale of:

1366 (a) Clothing, wallets, or bags, including handbags,
1367 backpacks, fanny packs, and diaper bags, but excluding
1368 briefcases, suitcases, and other garment bags, having a sales
1369 price of \$60 or less per item. As used in this paragraph, the
1370 term "clothing" means:

1371 1. Any article of wearing apparel intended to be worn on or
1372 about the human body, excluding watches, watchbands, jewelry,
1373 umbrellas, and handkerchiefs; and

1374 2. All footwear, excluding skis, swim fins, roller blades,
1375 and skates.

1376 (b) School supplies having a sales price of \$15 or less per
1377 item. As used in this paragraph, the term "school supplies"
1378 means pens, pencils, erasers, crayons, notebooks, notebook
1379 filler paper, legal pads, binders, lunch boxes, construction
1380 paper, markers, folders, poster board, composition books, poster
1381 paper, scissors, cellophane tape, glue or paste, rulers,
1382 computer disks, protractors, compasses, and calculators.

1383 (2) The tax exemptions provided in this section do not
1384 apply to sales within a theme park or entertainment complex as
1385 defined in s. 509.013(9), Florida Statutes, within a public
1386 lodging establishment as defined in s. 509.013(4), Florida
1387 Statutes, or within an airport as defined in s. 330.27(2),
1388 Florida Statutes.

1389 (3) The tax exemptions provided in this section may apply
1390 at the option of a dealer if less than 5 percent of the dealer's
1391 gross sales of tangible personal property in the prior calendar
1392 year are comprised of items that would be exempt under this

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1393 section. If a qualifying dealer chooses not to participate in
1394 the tax holiday, by August 1, 2018, the dealer must notify the
1395 Department of Revenue in writing of its election to collect
1396 sales tax during the holiday and must post a copy of that notice
1397 in a conspicuous location at its place of business.

1398 (4) The Department of Revenue may, and all conditions are
1399 deemed met to, adopt emergency rules pursuant to s. 120.54(4),
1400 Florida Statutes, to administer this section.

1401 (5) For the 2017-2018 fiscal year, the sum of \$243,814 in
1402 nonrecurring funds is appropriated from the General Revenue Fund
1403 to the Department of Revenue for the purpose of implementing
1404 this section. Funds remaining unexpended or unencumbered from
1405 this appropriation as of June 30, 2018, shall revert and be
1406 reappropriated for the same purpose in the 2018-2019 fiscal
1407 year.

1408 (6) This section shall take effect upon this act becoming a
1409 law.

1410 Section 35. Disaster preparedness supplies; sales tax
1411 holiday.—

1412 (1) The tax levied under chapter 212, Florida Statutes, may
1413 not be collected during the period from June 1, 2018, through
1414 June 7, 2018, on the retail sale of:

1415 (a) A portable self-powered light source selling for \$20 or
1416 less.

1417 (b) A portable self-powered radio, two-way radio, or
1418 weather-band radio selling for \$50 or less.

1419 (c) A tarpaulin or other flexible waterproof sheeting
1420 selling for \$50 or less.

1421 (d) An item normally sold as, or generally advertised as, a

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1422 ground anchor system or tie-down kit and selling for \$50 or
1423 less.

1424 (e) A gas or diesel fuel tank selling for \$25 or less.

1425 (f) A package of AAA-cell, AA-cell, C-cell, D-cell, 6-volt,
1426 or 9- volt batteries, excluding automobile and boat batteries,
1427 selling for \$30 or less.

1428 (g) A nonelectric food storage cooler selling for \$30 or
1429 less.

1430 (h) A portable generator used to provide light or
1431 communications or preserve food in the event of a power outage
1432 and selling for \$750 or less.

1433 (i) Reusable ice selling for \$10 or less.

1434 (2) The Department of Revenue may, and all conditions are
1435 deemed met to, adopt emergency rules pursuant to s. 120.54(4),
1436 Florida Statutes, to administer this section.

1437 (3) The tax exemptions provided in this section do not
1438 apply to sales within a theme park or entertainment complex as
1439 defined in s. 509.013(9), Florida Statutes, within a public
1440 lodging establishment as defined in s. 509.013(4), Florida
1441 Statutes, or within an airport as defined in s. 330.27(2),
1442 Florida Statutes.

1443 (4) For the 2017-2018 fiscal year, the sum of \$70,072 in
1444 nonrecurring funds is appropriated from the General Revenue Fund
1445 to the Department of Revenue for the purpose of implementing
1446 this section.

1447 (5) This section shall take effect upon this act becoming a
1448 law.

1449 Section 36. Equipment used to generate emergency electric
1450 energy.-

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1451 (1) The purchase of any equipment to generate emergency
1452 electric energy at a nursing home facility as defined in s.
1453 400.021(12) or an assisted living facility as defined in s.
1454 429.02(5), is exempt from the tax imposed under chapter 212,
1455 Florida Statutes, during the period from July 1, 2017, through
1456 December 31, 2018. The electric energy that is generated must be
1457 used at the home or facility and meet the energy needs for
1458 emergency generation for that size and class of facility.

1459 (2) The purchaser of the equipment must provide the dealer
1460 with an affidavit certifying that the equipment will only be
1461 used as provided in subsection (1).

1462 (3) The exemption provided in subsection (1) is limited to
1463 a maximum of \$15,000 in tax for the purchase of equipment for
1464 any single facility.

1465 (4) (a) The exemption under this section may be applied at
1466 the time of purchase or is available through a refund from the
1467 Department of Revenue of previously paid taxes. For purchases
1468 made before the effective date of this section, an application
1469 for refund must be submitted to the department within 6 months
1470 after the effective date of this section. For purchases made on
1471 or after the effective date of this section, if the exemption
1472 was not applied to the purchase, an application for refund must
1473 be submitted to the department within 6 months after the date of
1474 purchase.

1475 (b) The purchaser of the emergency electric equipment
1476 applying for a refund under this subsection must provide the
1477 department with an affidavit certifying that the equipment will
1478 only be used as provided in subsection (1).

1479 (5) A person furnishing a false affidavit to the dealer

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1480 pursuant to subsection (2) or the Department of Revenue pursuant
1481 to subsection (4) is subject to the penalty set forth in s.
1482 212.085 and as otherwise authorized by law.

1483 (6) The Department of Revenue may, and all conditions are
1484 deemed met to, adopt emergency rules pursuant to s. 120.54(4),
1485 Florida Statutes, to administer this section.

1486 (7) Notwithstanding any other law, emergency rules adopted
1487 pursuant to subsection (6) are effective for 6 months after
1488 adoption and may be renewed during the pendency of procedures to
1489 adopt permanent rules addressing the subject of the emergency
1490 rules.

1491 (8) This section is considered a revenue law for the
1492 purposes of ss. 213.05 and 213.06, Florida Statutes, and s.
1493 72.011, Florida Statutes, applies to this section.

1494 (9) This section shall take effect upon becoming a law and
1495 operates retroactively to July 1, 2017.

1496 Section 37. Fencing materials used in agriculture.-

1497 (1) The purchase of fencing materials used in the repair of
1498 farm fences on land classified as agricultural under s. 193.461,
1499 Florida Statutes, is exempt from the tax imposed under chapter
1500 212, Florida Statutes, during the period from September 10,
1501 2017, through May 31, 2018, if the fencing materials will be or
1502 were used to repair damage to fences that occurred as a direct
1503 result of the impact of Hurricane Irma. The exemption provided
1504 by this section is available only through a refund from the
1505 Department of Revenue of previously paid taxes.

1506 (2) To receive a refund pursuant to this section, the owner
1507 of the fencing materials or the real property into which the
1508 fencing materials were incorporated must apply to the Department

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1509 of Revenue by December 31, 2018. The refund application must
1510 include the following information:

1511 (a) The name and address of the person claiming the refund.

1512 (b) The address and assessment roll parcel number of the
1513 agricultural land in which the fencing materials was or will be
1514 used.

1515 (c) The sales invoice or other proof of purchase of the
1516 fencing materials, showing the amount of sales tax paid, the
1517 date of purchase, and the name and address of the dealer from
1518 whom the materials were purchased.

1519 (d) An affidavit executed by the owner of the fencing
1520 materials or the real property into which the fencing materials
1521 were or will be incorporated, including a statement that the
1522 fencing materials were or will be used to repair fencing damaged
1523 as a direct result of the impact of Hurricane Irma.

1524 (3) A person furnishing a false affidavit to the Department
1525 of Revenue pursuant to subsection (2) is subject to the penalty
1526 set forth in s. 212.085 and as otherwise authorized by law.

1527 (4) The Department of Revenue may, and all conditions are
1528 deemed met to, adopt emergency rules pursuant to s. 120.54(4),
1529 Florida Statutes, to administer this section.

1530 (5) Notwithstanding any other law, emergency rules adopted
1531 pursuant to subsection (4) are effective for 6 months after
1532 adoption and may be renewed during the pendency of procedures to
1533 adopt permanent rules addressing the subject of the emergency
1534 rules.

1535 (6) This section is considered a revenue law for the
1536 purposes of ss. 213.05 and 213.06, Florida Statutes, and s.
1537 72.011, Florida Statutes, applies to this section.

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1538 (7) This section shall take effect upon becoming a law and
1539 operates retroactively to September 10, 2017.

1540 Section 38. Building materials used in the repair of
1541 nonresidential farm buildings damaged by Hurricane Irma.-

1542 (1) Building materials used to repair a nonresidential farm
1543 building damaged as a direct result of the impact of Hurricane
1544 Irma and purchased during the period from September 10, 2017,
1545 through May 31, 2018, are exempt from the tax imposed under
1546 chapter 212, Florida Statutes. The exemption provided by this
1547 section is available only through a refund of previously paid
1548 taxes.

1549 (2) For purposes of the exemption provided in this section,
1550 the term:

1551 (a) "Building materials" means tangible personal property
1552 that becomes a component part of a nonresidential farm building.

1553 (b) "Nonresidential farm building" has the same meaning as
1554 in s. 604.50, Florida Statutes.

1555 (3) To receive a refund pursuant to this section, the owner
1556 of the building materials or of the real property into which the
1557 building materials will be or were incorporated must apply to
1558 the Department of Revenue by December 31, 2018. The refund
1559 application must include the following information:

1560 (a) The name and address of the person claiming the refund.

1561 (b) The address and assessment roll parcel number of the
1562 real property where the building materials were or will be used.

1563 (c) The sales invoice or other proof of purchase of the
1564 building materials, showing the amount of sales tax paid, the
1565 date of purchase, and the name and address of the dealer from
1566 whom the materials were purchased.

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1567 (d) An affidavit executed by the owner of the building
1568 materials or the real property into which the building materials
1569 will be or were incorporated, including a statement that the
1570 building materials were or will be used to repair the
1571 nonresidential farm building damaged as a direct result of the
1572 impact of Hurricane Irma.

1573 (4) A person furnishing a false affidavit to the Department
1574 of Revenue pursuant to subsection (3) is subject to the penalty
1575 set forth in s. 212.085 and as otherwise provided by law.

1576 (5) The Department of Revenue may, and all conditions are
1577 deemed met to, adopt emergency rules pursuant to s. 120.54(4),
1578 Florida Statutes, to administer this section.

1579 (6) Notwithstanding any other law, emergency rules adopted
1580 pursuant to subsection (5) are effective for 6 months after
1581 adoption and may be renewed during the pendency of procedures to
1582 adopt permanent rules addressing the subject of the emergency
1583 rules.

1584 (7) This section is considered a revenue law for the
1585 purposes of ss. 213.05 and 213.06, Florida Statutes, and s.
1586 72.011, Florida Statutes, applies to this section.

1587 (8) This section shall take effect upon becoming a law and
1588 operates retroactively to September 10, 2017.

1589 Section 39. Refund of fuel taxes used for agricultural
1590 shipment after Hurricane Irma.—

1591 (1) Fuel purchased and used in this state during the period
1592 from September 10, 2017, through June 30, 2018, which is or was
1593 used in any motor vehicle driven or operated upon the public
1594 highways of this state for agricultural shipment is exempt from
1595 all state and county taxes authorized or imposed under parts I

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1596 and II of chapter 206, Florida Statutes, excluding the taxes
1597 imposed under s. 206.41(1)(a) and (h), Florida Statutes. The
1598 exemption provided by this section is available to the fuel
1599 purchaser in an amount equal to the fuel tax imposed on fuel
1600 that was purchased for agricultural shipment during the period
1601 from September 10, 2017, through June 30, 2018. The exemption
1602 provided by this section is only available through a refund from
1603 the Department of Revenue.

1604 (2) For purposes of the exemption provided in this section,
1605 the term:

1606 (a) "Agricultural processing or storage facility" means
1607 property used or useful in separating, cleaning, processing,
1608 converting, packaging, handling, storing, and other activities
1609 necessary to prepare crops, livestock, related products, and
1610 other products of agriculture, and includes nonfarm facilities
1611 that produce agricultural products in whole or in part through
1612 natural processes, animal husbandry, and apiaries.

1613 (b) "Agricultural product" means the natural products of a
1614 farm, nursery, grove, orchard, vineyard, garden, or apiary,
1615 including livestock as defined in s. 585.01(13).

1616 (c) "Agricultural shipment" means the transport of any
1617 agricultural product from a farm, nursery, grove, orchard,
1618 vineyard, garden, or apiary to an agricultural processing or
1619 storage facility.

1620 (d) "Fuel" means motor fuel or diesel fuel, as those terms
1621 are defined in ss. 206.01 and 206.86, respectively.

1622 (e) "Fuel tax" means all state and county taxes authorized
1623 or imposed under chapter 206, Florida Statutes, on fuel.

1624 (f) "Motor vehicle" and "public highways" have the same

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1625 meanings as in s. 206.01, Florida Statutes.

1626 (3) To receive a refund pursuant to this section, the fuel
1627 purchaser must apply to the Department of Revenue by December
1628 31, 2018. The refund application must include the following
1629 information:

1630 (a) The name and address of the person claiming the refund.

1631 (b) The names and addresses of up to three owners of farms,
1632 nurseries, groves, orchards, vineyards, gardens, or apiaries
1633 whose agricultural products were shipped by the person seeking
1634 the refund pursuant to this section.

1635 (c) The sales invoice or other proof of purchase of the
1636 fuel, showing the number of gallons of fuel purchased, the type
1637 of fuel purchased, the date of purchase, and the name and place
1638 of business of the dealer from whom the fuel was purchased.

1639 (d) The license number or other identification number of
1640 the motor vehicle that used the exempt fuel.

1641 (e) An affidavit executed by the person seeking the refund
1642 pursuant to this section, including a statement that he or she
1643 purchased and used the fuel for which the refund is being
1644 claimed during the period from September 10, 2017, through June
1645 30, 2018, for an agricultural shipment.

1646 (4) A person furnishing a false affidavit to the Department
1647 of Revenue pursuant to subsection (3) is subject to the penalty
1648 set forth in s. 206.11 and as otherwise provided by law.

1649 (5) The tax imposed under s. 212.0501 does not apply to
1650 fuel that is exempt under this section and for which a fuel
1651 purchaser received a refund under this section.

1652 (6) The Department of Revenue may, and all conditions are
1653 deemed met to, adopt emergency rules pursuant to s. 120.54(4),

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1654 Florida Statutes, to administer this section.

1655 (7) Notwithstanding any other law, emergency rules adopted
1656 pursuant to subsection (6) are effective for 6 months after
1657 adoption and may be renewed during the pendency of procedures to
1658 adopt permanent rules addressing the subject of the emergency
1659 rules.

1660 (8) This section is considered a revenue law for the
1661 purposes of ss. 213.05 and 213.06, Florida Statutes, and s.
1662 72.011, Florida Statutes, applies to this section.

1663 (9) This section shall take effect upon becoming a law and
1664 operate retroactively to September 10, 2017.

1665 Section 40. Paragraph (m) is added to subsection (8) of
1666 section 193.155, Florida Statutes, to read:

1667 193.155 Homestead assessments.—Homestead property shall be
1668 assessed at just value as of January 1, 1994. Property receiving
1669 the homestead exemption after January 1, 1994, shall be assessed
1670 at just value as of January 1 of the year in which the property
1671 receives the exemption unless the provisions of subsection (8)
1672 apply.

1673 (8) Property assessed under this section shall be assessed
1674 at less than just value when the person who establishes a new
1675 homestead has received a homestead exemption as of January 1 of
1676 either of the 2 immediately preceding years. A person who
1677 establishes a new homestead as of January 1, 2008, is entitled
1678 to have the new homestead assessed at less than just value only
1679 if that person received a homestead exemption on January 1,
1680 2007, and only if this subsection applies retroactive to January
1681 1, 2008. For purposes of this subsection, a husband and wife who
1682 owned and both permanently resided on a previous homestead shall

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1683 each be considered to have received the homestead exemption even
1684 though only the husband or the wife applied for the homestead
1685 exemption on the previous homestead. The assessed value of the
1686 newly established homestead shall be determined as provided in
1687 this subsection.

1688 (m) For purposes of receiving an assessment reduction
1689 pursuant to this subsection, an owner of a homestead property
1690 that was significantly damaged or destroyed as a result of a
1691 named tropical storm or hurricane may elect, in the calendar
1692 year following the named tropical storm or hurricane, to have
1693 the significantly damaged or destroyed homestead deemed to have
1694 been abandoned as of the date of the named tropical storm or
1695 hurricane even though the owner received a homestead exemption
1696 on the property as of January 1 of the year immediately
1697 following the named tropical storm or hurricane. The election
1698 provided for in this paragraph is available only if the owner
1699 establishes a new homestead as of January 1 of the second year
1700 immediately following the storm or hurricane. This paragraph
1701 shall apply to homestead property damaged or destroyed on or
1702 after January 1, 2017.

1703 Section 41. Paragraph (g) of subsection (7) of section
1704 163.01, Florida Statutes, is amended to read:

1705 163.01 Florida Interlocal Cooperation Act of 1969.—

1706 (7)

1707 (g)1. Notwithstanding any other provisions of this section,
1708 any separate legal entity created under this section, the
1709 membership of which is limited to municipalities and counties of
1710 the state, and which may include a special district in addition
1711 to a municipality or county or both, may acquire, own,

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1712 construct, improve, operate, and manage public facilities, or
1713 finance facilities on behalf of any person, relating to a
1714 governmental function or purpose, including, but not limited to,
1715 wastewater facilities, water or alternative water supply
1716 facilities, and water reuse facilities, which may serve
1717 populations within or outside of the members of the entity.
1718 Notwithstanding s. 367.171(7), any separate legal entity created
1719 under this paragraph is not subject to Public Service Commission
1720 jurisdiction. The separate legal entity may not provide utility
1721 services within the service area of an existing utility system
1722 unless it has received the consent of the utility.

1723 2. For purposes of this paragraph, the term:

1724 a. "Host government" means the governing body of the
1725 county, if the largest number of equivalent residential
1726 connections currently served by a system of the utility is
1727 located in the unincorporated area, or the governing body of a
1728 municipality, if the largest number of equivalent residential
1729 connections currently served by a system of the utility is
1730 located within that municipality's boundaries.

1731 b. "Separate legal entity" means any entity created by
1732 interlocal agreement the membership of which is limited to two
1733 or more special districts, municipalities, or counties of the
1734 state, but which entity is legally separate and apart from any
1735 of its member governments.

1736 c. "System" means a water or wastewater facility or group
1737 of such facilities owned by one entity or affiliate entities.

1738 d. "Utility" means a water or wastewater utility and
1739 includes every person, separate legal entity, lessee, trustee,
1740 or receiver owning, operating, managing, or controlling a

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1741 system, or proposing construction of a system, who is providing,
1742 or proposes to provide, water or wastewater service to the
1743 public for compensation.

1744 3. A separate legal entity that seeks to acquire any
1745 utility shall notify the host government in writing by certified
1746 mail about the contemplated acquisition not less than 30 days
1747 before any proposed transfer of ownership, use, or possession of
1748 any utility assets by such separate legal entity. The potential
1749 acquisition notice shall be provided to the legislative head of
1750 the governing body of the host government and to its chief
1751 administrative officer and shall provide the name and address of
1752 a contact person for the separate legal entity and information
1753 identified in s. 367.071(4) (a) concerning the contemplated
1754 acquisition.

1755 4.a. Within 30 days following receipt of the notice, the
1756 host government may adopt a resolution to become a member of the
1757 separate legal entity, adopt a resolution to approve the utility
1758 acquisition, or adopt a resolution to prohibit the utility
1759 acquisition by the separate legal entity if the host government
1760 determines that the proposed acquisition is not in the public
1761 interest. A resolution adopted by the host government which
1762 prohibits the acquisition may include conditions that would make
1763 the proposal acceptable to the host government.

1764 b. If a host government adopts a membership resolution, the
1765 separate legal entity shall accept the host government as a
1766 member on the same basis as its existing members before any
1767 transfer of ownership, use, or possession of the utility or the
1768 utility facilities. If a host government adopts a resolution to
1769 approve the utility acquisition, the separate legal entity may

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1770 complete the acquisition. If a host government adopts a
1771 prohibition resolution, the separate legal entity may not
1772 acquire the utility within that host government's territory
1773 without the specific consent of the host government by future
1774 resolution. If a host government does not adopt a prohibition
1775 resolution or an approval resolution, the separate legal entity
1776 may proceed to acquire the utility after the 30-day notice
1777 period without further notice.

1778 5. After the acquisition or construction of any utility
1779 systems by a separate legal entity created under this paragraph,
1780 revenues or any other income may not be transferred or paid to a
1781 member of a separate legal entity, or to any other special
1782 district, county, or municipality, from user fees or other
1783 charges or revenues generated from customers that are not
1784 physically located within the jurisdictional or service delivery
1785 boundaries of the member, special district, county, or
1786 municipality receiving the transfer or payment. Any transfer or
1787 payment to a member, special district, or other local government
1788 must be solely from user fees or other charges or revenues
1789 generated from customers that are physically located within the
1790 jurisdictional or service delivery boundaries of the member,
1791 special district, or local government receiving the transfer of
1792 payment.

1793 6. This section is an alternative provision otherwise
1794 provided by law as authorized in s. 4, Art. VIII of the State
1795 Constitution for any transfer of power as a result of an
1796 acquisition of a utility by a separate legal entity from a
1797 municipality, county, or special district.

1798 7. The entity may finance or refinance the acquisition,

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1799 construction, expansion, and improvement of such facilities
1800 relating to a governmental function or purpose through the
1801 issuance of its bonds, notes, or other obligations under this
1802 section or as otherwise authorized by law. The entity has all
1803 the powers provided by the interlocal agreement under which it
1804 is created or which are necessary to finance, own, operate, or
1805 manage the public facility, including, without limitation, the
1806 power to establish rates, charges, and fees for products or
1807 services provided by it, the power to levy special assessments,
1808 the power to sell or finance all or a portion of such facility,
1809 and the power to contract with a public or private entity to
1810 manage and operate such facilities or to provide or receive
1811 facilities, services, or products. Except as may be limited by
1812 the interlocal agreement under which the entity is created, all
1813 of the privileges, benefits, powers, and terms of s. 125.01,
1814 relating to counties, and s. 166.021, relating to
1815 municipalities, are fully applicable to the entity. However,
1816 neither the entity nor any of its members on behalf of the
1817 entity may exercise the power of eminent domain over the
1818 facilities or property of any existing water or wastewater plant
1819 utility system, nor may the entity acquire title to any water or
1820 wastewater plant utility facilities, other facilities, or
1821 property which was acquired by the use of eminent domain after
1822 the effective date of this act. Bonds, notes, and other
1823 obligations issued by the entity are issued on behalf of the
1824 public agencies that are members of the entity.

1825 8. Any entity created under this section may also issue
1826 bond anticipation notes in connection with the authorization,
1827 issuance, and sale of bonds. The bonds may be issued as serial

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1828 bonds or as term bonds or both. Any entity may issue capital
1829 appreciation bonds or variable rate bonds. Any bonds, notes, or
1830 other obligations must be authorized by resolution of the
1831 governing body of the entity and bear the date or dates; mature
1832 at the time or times, not exceeding 40 years from their
1833 respective dates; bear interest at the rate or rates; be payable
1834 at the time or times; be in the denomination; be in the form;
1835 carry the registration privileges; be executed in the manner; be
1836 payable from the sources and in the medium or payment and at the
1837 place; and be subject to the terms of redemption, including
1838 redemption prior to maturity, as the resolution may provide. If
1839 any officer whose signature, or a facsimile of whose signature,
1840 appears on any bonds, notes, or other obligations ceases to be
1841 an officer before the delivery of the bonds, notes, or other
1842 obligations, the signature or facsimile is valid and sufficient
1843 for all purposes as if he or she had remained in office until
1844 the delivery. The bonds, notes, or other obligations may be sold
1845 at public or private sale for such price as the governing body
1846 of the entity shall determine. Pending preparation of the
1847 definitive bonds, the entity may issue interim certificates,
1848 which shall be exchanged for the definitive bonds. The bonds may
1849 be secured by a form of credit enhancement, if any, as the
1850 entity deems appropriate. The bonds may be secured by an
1851 indenture of trust or trust agreement. In addition, the
1852 governing body of the legal entity may delegate, to an officer,
1853 official, or agent of the legal entity as the governing body of
1854 the legal entity may select, the power to determine the time;
1855 manner of sale, public or private; maturities; rate of interest,
1856 which may be fixed or may vary at the time and in accordance

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1857 with a specified formula or method of determination; and other
1858 terms and conditions as may be deemed appropriate by the
1859 officer, official, or agent so designated by the governing body
1860 of the legal entity. However, the amount and maturity of the
1861 bonds, notes, or other obligations and the interest rate of the
1862 bonds, notes, or other obligations must be within the limits
1863 prescribed by the governing body of the legal entity and its
1864 resolution delegating to an officer, official, or agent the
1865 power to authorize the issuance and sale of the bonds, notes, or
1866 other obligations.

1867 9. Bonds, notes, or other obligations issued under this
1868 paragraph may be validated as provided in chapter 75. The
1869 complaint in any action to validate the bonds, notes, or other
1870 obligations must be filed only in the Circuit Court for Leon
1871 County. The notice required to be published by s. 75.06 must be
1872 published in Leon County and in each county that is a member of
1873 the entity issuing the bonds, notes, or other obligations, or in
1874 which a member of the entity is located, and the complaint and
1875 order of the circuit court must be served only on the State
1876 Attorney of the Second Judicial Circuit and on the state
1877 attorney of each circuit in each county that is a member of the
1878 entity issuing the bonds, notes, or other obligations or in
1879 which a member of the entity is located. Section 75.04(2) does
1880 not apply to a complaint for validation brought by the legal
1881 entity.

1882 10. The accomplishment of the authorized purposes of a
1883 legal entity created under this paragraph is in all respects for
1884 the benefit of the people of the state, for the increase of
1885 their commerce and prosperity, and for the improvement of their

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1886 health and living conditions. Since the legal entity will
1887 perform essential governmental functions for the public health,
1888 safety, and welfare in accomplishing its purposes, the legal
1889 entity is not required to pay any taxes or assessments of any
1890 kind whatsoever upon any property acquired or used by it for
1891 such purposes or upon any revenues at any time received by it,
1892 whether the property is within or outside the jurisdiction of
1893 members of the entity. The exemption provided in this paragraph
1894 applies regardless of whether the separate legal entity enters
1895 into agreements with private firms or entities to manage,
1896 operate, or improve the utilities owned by the separate legal
1897 entity. The bonds, notes, and other obligations of an entity,
1898 their transfer, and the income therefrom, including any profits
1899 made on the sale thereof, are at all times free from taxation of
1900 any kind by the state or by any political subdivision or other
1901 agency or instrumentality thereof. The exemption granted in this
1902 subparagraph is not applicable to any tax imposed by chapter 220
1903 on interest, income, or profits on debt obligations owned by
1904 corporations.

1905 Section 42. Subsection (2) of section 206.052, Florida
1906 Statutes, is renumbered as subsection (3), and a new subsection
1907 (2) is added to that section, to read:

1908 206.052 Export of tax-free fuels.—

1909 (2) A terminal supplier may purchase taxable motor fuels
1910 from another terminal supplier at a terminal without paying the
1911 tax imposed pursuant to this part only under the following
1912 circumstances:

1913 (a) The terminal supplier who purchased the motor fuel will
1914 sell the motor fuel to a licensed exporter for immediate export

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1915 from the state.

1916 (b) The terminal supplier who purchased the motor fuel has
1917 designated to the terminal supplier who sold the motor fuel the
1918 destination for delivery of the fuel to a location outside the
1919 state.

1920 (c) The terminal supplier who purchased the motor fuel is
1921 licensed in the state of destination and has supplied the
1922 terminal supplier who sold the motor fuel with that license
1923 number.

1924 (d) The licensed exporter has not been barred from making
1925 tax-free exports by the department for violation of s.
1926 206.051(5).

1927 (e) The terminal supplier who sold the motor fuel to the
1928 other terminal supplier collects and remits to the state of
1929 destination all taxes imposed by the destination state on the
1930 fuel.

1931 Section 43. Effective July 1, 2019, section 206.9826,
1932 Florida Statutes, is created to read:

1933 206.9826 Refund for certain air carriers.—An air carrier
1934 conducting scheduled operations or all-cargo operations that are
1935 authorized under 14 C.F.R. part 121, 14 C.F.R. part 129, or 14
1936 C.F.R. part 135, is entitled to receive a refund of 1.42 cents
1937 per gallon of the taxes imposed by this part on aviation fuel
1938 purchased by such air carrier. The refund provided under this
1939 section plus the refund provided under s. 206.9855 may not
1940 exceed 4.27 cents per gallon of aviation fuel purchased by an
1941 air carrier.

1942 Section 44. The amendments made by this act to ss.
1943 197.3631, 197.572, and 197.573, Florida Statutes, and the

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1944 creation by this act of s. 193.0237, Florida Statutes, first
1945 apply to taxes and special assessments levied in 2018.

1946 Section 45. For the 2018-2019 fiscal year, the sum of
1947 \$91,319 in nonrecurring funds is appropriated from the General
1948 Revenue Fund to the Department of Revenue to implement the
1949 provisions of this act.

1950 Section 46. Except as otherwise expressly provided in this
1951 act and except for this section, which shall take effect upon
1952 this act becoming a law, this act shall take effect July 1,
1953 2018.