

Amendment No.

CHAMBER ACTION

Senate

House

.

Representative Renner offered the following:

Amendment (with title amendment)

Remove lines 370-930 and insert:

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

159.621 Housing bonds exempted from taxation; notes and mortgages exempt from excise tax on documents.-

(1) The bonds of a housing finance authority issued under this act, together with all notes, mortgages, security agreements, letters of credit, or other instruments which arise out of or are given to secure the repayment of bonds issued in connection with the financing of any housing development under

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14 this part, as well as the interest thereon and income therefrom,
15 shall be exempt from all taxes.

16 (2) Any note or mortgage given in connection with a loan
17 made by or on behalf of a housing finance authority under s.
18 159.608(8) is exempt from the excise tax on documents under
19 chapter 201 if, at the time the note or mortgage is recorded,
20 the housing finance authority records an affidavit signed by an
21 agent of the housing authority that affirms that the loan was
22 made by or on behalf of the housing finance authority.

23
24 The exemption granted by this section does not apply ~~shall not~~
25 ~~be applicable~~ to any tax imposed by chapter 220 on interest,
26 income, or profits on debt obligations owned by corporations or
27 to a deed for property financed by a housing finance authority.

28 Section 3. Effective upon this act becoming a law, section
29 193.0237, Florida Statutes, is created to read:

30 193.0237 Assessment of multiple parcel buildings.-

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

32 (a) "Multiple parcel building" means a building, other
33 than a building consisting entirely of a single condominium,
34 timeshare, or cooperative, which contains separate parcels that
35 are vertically located, in whole or in part, on or over the same
36 land.

37 (b) "Parcel" means a portion of a multiple parcel building
38 which is identified in a recorded instrument by a legal

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39 description that is sufficient for record ownership and
40 conveyance by deed separately from any other portion of the
41 building.

42 (c) "Recorded instrument" means a declaration, covenant,
43 easement, deed, plat, agreement, or other legal instrument,
44 other than a lease, mortgage, or lien, which describes one or
45 more parcels in a multiple parcel building and which is recorded
46 in the public records of the county where the multiple parcel
47 building is located.

48 (2) The value of land upon which a multiple parcel
49 building is located, regardless of ownership, may not be
50 separately assessed and must be allocated among and included in
51 the just value of all the parcels in the multiple parcel
52 building as provided in subsection (3).

53 (3) The property appraiser, for assessment purposes, must
54 allocate all of the just value of the land among the parcels in
55 a multiple parcel building in the same proportion that the just
56 value of the improvements in each parcel bears to the total just
57 value of all the improvements in the entire multiple parcel
58 building.

59 (4) A condominium, timeshare, or cooperative may be
60 created within a parcel in a multiple parcel building. Any land
61 value allocated to the just value of a parcel containing a
62 condominium must be further allocated among the condominium
63 units in that parcel in the manner required in s. 193.023(5).

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64 Any land value allocated to the just value of a parcel
65 containing a cooperative must be further allocated among the
66 cooperative units in that parcel in the manner required in s.
67 719.114.

68 (5) Each parcel in a multiple parcel building must be
69 assigned a separate tax folio number. However, if a condominium
70 or cooperative is created within any such parcel, a separate tax
71 folio number must be assigned to each condominium unit or
72 cooperative unit, rather than to the parcel in which it was
73 created.

74 (6) All provisions of a recorded instrument affecting a
75 parcel in a multiple parcel building, which parcel has been sold
76 for taxes or special assessments, survive and are enforceable
77 after the issuance of a tax deed or master's deed, or upon
78 foreclosure of an assessment, a certificate or lien, a tax deed,
79 a tax certificate, or a tax lien, to the same extent that such
80 provisions would be enforceable against a voluntary grantee of
81 the title immediately before the delivery of the tax deed,
82 master's deed, or clerk's certificate of title as provided in s.
83 197.573.

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

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88 Section 4. Section 193.4516, Florida Statutes, is created
89 to read:

90 193.4516 Assessment of citrus fruit packing and processing
91 equipment damaged by Hurricane Irma or citrus greening.-

92 (1) For purposes of ad valorem taxation, and applying to
93 the 2018 tax roll only, tangible personal property owned and
94 operated by a citrus fruit packing or processing facility is
95 deemed to have a market value no greater than its value for
96 salvage, provided the tangible personal property is no longer
97 used in the operation of the facility due to the effects of
98 Hurricane Irma or citrus greening.

99 (2) (a) The valuation provided in subsection (1) is
100 effective until a citrus fruit packing or processing facility
101 sells or leases the tangible personal property or returns such
102 property to operational use.

103 (b) As used in this section, the term "citrus" has the
104 same meaning as provided in s. 581.011(7).

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

107 Section 6. Paragraph (e) of subsection (3) of section
108 194.011, Florida Statutes, is amended to read:

109 194.011 Assessment notice; objections to assessments.-

110 (3) A petition to the value adjustment board must be in
111 substantially the form prescribed by the department.

112 Notwithstanding s. 195.022, a county officer may not refuse to

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113 accept a form provided by the department for this purpose if the
114 taxpayer chooses to use it. A petition to the value adjustment
115 board must be signed by the taxpayer or be accompanied at the
116 time of filing by the taxpayer's written authorization or power
117 of attorney, unless the person filing the petition is listed in
118 s. 194.034(1) (a). A person listed in s. 194.034(1) (a) may file a
119 petition with a value adjustment board without the taxpayer's
120 signature or written authorization by certifying under penalty
121 of perjury that he or she has authorization to file the petition
122 on behalf of the taxpayer. If a taxpayer notifies the value
123 adjustment board that a petition has been filed for the
124 taxpayer's property without his or her consent, the value
125 adjustment board may require the person filing the petition to
126 provide written authorization from the taxpayer authorizing the
127 person to proceed with the appeal before a hearing is held. If
128 the value adjustment board finds that a person listed in s.
129 194.034(1) (a) willfully and knowingly filed a petition that was
130 not authorized by the taxpayer, the value adjustment board shall
131 require such person to provide the taxpayer's written
132 authorization for representation to the value adjustment board
133 clerk before any petition filed by that person is heard, for 1
134 year after imposition of such requirement by the value
135 adjustment board. A power of attorney or written authorization
136 is valid for 1 assessment year, and a new power of attorney or
137 written authorization by the taxpayer is required for each

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138 subsequent assessment year. A petition shall also describe the
139 property by parcel number and shall be filed as follows:

140 (e)1. A condominium association as defined in s.
141 718.103(2), a cooperative association as defined in s.
142 719.103(2), or any homeowners' association as defined in s.
143 723.075, with approval of its board of administration or
144 directors, may file with the value adjustment board a single
145 joint petition on behalf of any association members who own
146 units or parcels of property which the property appraiser
147 determines are substantially similar with respect to location,
148 proximity to amenities, number of rooms, living area, and
149 condition. The condominium association, cooperative association,
150 or homeowners' association ~~as defined in s. 723.075~~ shall
151 provide the unit or parcel owners with notice of its intent to
152 petition the value adjustment board and shall provide at least
153 20 days for a unit or parcel owner to elect, in writing, that
154 his or her unit or parcel not be included in the petition.

155 2. Where an association has filed a single joint petition,
156 the association may continue to represent the unit or parcel
157 owners through any related subsequent proceeding, including
158 judicial review under part II of this chapter and any appeal
159 thereof. This subparagraph is intended to clarify existing law
160 and applies to any pending action.

161 Section 7. Paragraph (b) of subsection (1) of section
162 194.032, Florida Statutes, is amended to read:

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163 194.032 Hearing purposes; timetable.-

164 (1)

165 (b) Notwithstanding the provisions of paragraph (a), the
166 value adjustment board may meet prior to the approval of the
167 assessment rolls by the Department of Revenue, but not earlier
168 than July 1, to hear appeals pertaining to the denial by the
169 property appraiser of exemptions, tax abatements under s.
170 197.318, agricultural and high-water recharge classifications,
171 classifications as historic property used for commercial or
172 certain nonprofit purposes, and deferrals under subparagraphs
173 (a)2., 3., and 4. In such event, however, the board may not
174 certify any assessments under s. 193.122 until the Department of
175 Revenue has approved the assessments in accordance with s.
176 193.1142 and all hearings have been held with respect to the
177 particular parcel under appeal.

178 Section 8. Subsection (2) of section 194.181, Florida
179 Statutes, is amended to read:

180 194.181 Parties to a tax suit.-

181 (2) In any case brought by the taxpayer, condominium
182 association, cooperative association, or homeowners'
183 association, on behalf of some or all owners, contesting the
184 assessment of any property, the county property appraiser shall
185 be party defendant. In any case brought by the property
186 appraiser pursuant to s. 194.036(1)(a) or (b), the taxpayer,
187 condominium association, cooperative association, or homeowners'

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188 association shall be party defendant. In any case brought by the
189 property appraiser pursuant to s. 194.036(1)(c), the value
190 adjustment board shall be party defendant.

191 Section 9. Subsection (2) of section 196.173, Florida
192 Statutes, is amended to read:

193 196.173 Exemption for deployed servicemembers.—

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

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

199 (b) Operation Joint Guardian, which began on June 12,
200 1999.

201 (c) Operation Noble Eagle, which began on September 15,
202 2001.

203 (d) Operation Enduring Freedom, which began on October 7,
204 2001, and ended on December 31, 2014.

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

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

207 (g) Operation U.S. Airstrikes Al Qaeda in Somalia, which
208 began in January 2007.

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

210 (i) Operation Georgia Deployment Program, which began in
211 August 2009.

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

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

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

217 (k)~~(m)~~ Operation Observant Compass, which began in October
218 2011.

219 (l)~~(n)~~ Operation Inherent Resolve, which began on August
220 8, 2014.

221 (m)~~(o)~~ Operation Atlantic Resolve, which began in April
222 2014.

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

225 (o)~~(q)~~ Operation Resolute Support, which began in January
226 2015.

227

228 The Department of Revenue shall notify all property appraisers
229 and tax collectors in this state of the designated military
230 operations.

231 Section 10. Subsection (1) of section 196.24, Florida
232 Statutes, is amended to read:

233 196.24 Exemption for disabled ex-servicemember or
234 surviving spouse; evidence of disability.—

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

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237 | honorable conditions, and who has been disabled to a degree of
238 | 10 percent or more by misfortune or while serving during a
239 | period of wartime service as defined in s. 1.01(14) is entitled
240 | to the exemption from taxation provided for in s. 3(b), Art. VII
241 | of the State Constitution as provided in this section. Property
242 | to the value of \$5,000 of such a person is exempt from taxation.
243 | The production by him or her of a certificate of disability from
244 | the United States Government or the United States Department of
245 | Veterans Affairs or its predecessor before the property
246 | appraiser of the county wherein the ex-servicemember's property
247 | lies is prima facie evidence of the fact that he or she is
248 | entitled to the exemption. The unremarried surviving spouse of
249 | such a disabled ex-servicemember ~~who, on the date of the~~
250 | ~~disabled ex-servicemember's death, had been married to the~~
251 | ~~disabled ex-servicemember for at least 5 years~~ is also entitled
252 | to the exemption.

253 | Section 11. Effective upon this act becoming a law,
254 | section 197.318, Florida Statutes, is created to read:

255 | 197.318 Abatement of taxes for residential improvements
256 | damaged or destroyed by Hurricanes Hermine, Matthew, or Irma.-

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

258 | (a) "Damage differential" means the product arrived at by
259 | multiplying the percent change in value by a ratio, the
260 | numerator of which is the number of days the residential

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261 improvement was rendered uninhabitable in the year the hurricane
262 occurred, the denominator of which is 365.

263 (b) "Disaster relief credit" means the product arrived at
264 by multiplying the damage differential by the amount of timely
265 paid taxes that were initially levied in the year the hurricane
266 occurred.

267 (c) "Hurricane" means any of the following:

- 268 1. Hurricane Hermine that occurred in calendar year 2016.
- 269 2. Hurricane Matthew that occurred in calendar year 2016.
- 270 3. Hurricane Irma that occurred during calendar year 2017.

271 (d) "Percent change in value" means the difference between
272 a residential parcel's just value as of January 1 of the year in
273 which a hurricane occurred and its postdisaster just value
274 expressed as a percentage of the parcel's just value as of
275 January 1 of the year in which the hurricane occurred.

276 (e) "Postdisaster just value" means the just value of the
277 residential parcel on January 1 of the year in which a hurricane
278 occurred, reduced to reflect the just value of the residential
279 improvement as provided in subsection (5) as a result of the
280 destruction and damage caused by the hurricane. Postdisaster
281 just value is determined only for purposes of calculating tax
282 abatements under this section, and does not determine a parcel's
283 just value as of January 1 each year.

284 (f) "Residential improvement" means a residential dwelling
285 or house that is owned and used as a homestead as defined in s.

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286 196.012(13). A residential improvement does not include a
287 structure that is not essential to the use and occupancy of the
288 residential dwelling or house, including, but not limited to, a
289 detached utility building, detached carport, detached garage,
290 bulkhead, fence, and swimming pool, and does not include land.

291 (g) "Uninhabitable" means the loss of use or occupancy,
292 resulting from Hurricanes Hermine or Matthew during the 2016
293 calendar year or Hurricane Irma during the 2017 calendar year of
294 a residential improvement for the purpose for which it was
295 constructed, as evidenced by documentation, including, but not
296 limited to, utility bills, insurance information, contractors'
297 statements, building permit applications, or building inspection
298 certificates of occupancy.

299 (2) If a residential improvement is rendered uninhabitable
300 for at least 30 days due to damage or destruction to the
301 property caused by Hurricanes Hermine or Matthew during the 2016
302 calendar year or Hurricane Irma during the 2017 calendar year,
303 taxes initially levied in 2019 may be abated in the following
304 manner:

305 (a) The property owner must file an application with the
306 property appraiser no later than March 1, 2019. A property owner
307 who fails to file an application by March 1, 2019, waives a
308 claim for abatement of taxes under this section.

309 (b) The application shall identify the residential parcel
310 on which the residential improvement was damaged or destroyed,

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311 the date the damage or destruction occurred, and the number of
312 days the property was uninhabitable during the calendar year
313 that the hurricane occurred.

314 (c) The application shall be verified under oath and is
315 subject to penalty of perjury.

316 (d) Upon receipt of the application, the property
317 appraiser shall investigate the statements contained in the
318 application to determine if the applicant is entitled to an
319 abatement of taxes. If the property appraiser determines that
320 the applicant is not entitled to an abatement, the applicant may
321 file a petition with the value adjustment board, pursuant to s.
322 194.011(3), requesting that the abatement be granted. If the
323 property appraiser determines that the applicant is entitled to
324 an abatement, the property appraiser shall issue an official
325 written statement to the tax collector by April 1, 2019, which
326 provides:

327 1. The number of days during the calendar year in which
328 the hurricane occurred that the residential improvement was
329 uninhabitable. To qualify for the abatement, the residential
330 improvement must be uninhabitable for at least 30 days.

331 2. The just value of the residential parcel, as determined
332 by the property appraiser on January 1 of the year in which the
333 hurricane for which the applicant is claiming an abatement
334 occurred.

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335 3. The postdisaster just value of the residential parcel,
336 as determined by the property appraiser.

337 4. The percent change in value applicable to the
338 residential parcel.

339 (3) Upon receipt of the written statement from the
340 property appraiser, the tax collector shall calculate the damage
341 differential and disaster relief credit pursuant to this
342 section. The tax collector shall reduce the taxes initially
343 levied on the residential parcel in 2019 by an amount equal to
344 the disaster relief credit. If the value of the credit exceeds
345 the taxes levied in 2019, the remaining value of the credit
346 shall be applied to taxes due in subsequent years until the
347 value of the credit is exhausted.

348 (4) No later than May 1, 2019, the tax collector shall
349 notify:

350 (a) The department of the total reduction in taxes for all
351 properties that qualified for an abatement pursuant to this
352 section.

353 (b) The governing board of each affected local government
354 of the reduction in such local government's taxes that will
355 occur pursuant to this section.

356 (5) For purposes of this section, residential improvements
357 that are uninhabitable shall have no value placed thereon.

358 (6) This section applies retroactively to January 1, 2016,
359 and expires January 1, 2021.

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360 Section 12. Effective upon this act becoming a law,
361 section 197.3631, Florida Statutes, is amended to read:

362 197.3631 Non-ad valorem assessments; general provisions.-

363 (1) Non-ad valorem assessments as defined in s. 197.3632
364 may be collected pursuant to the method provided for in ss.
365 197.3632 and 197.3635. Non-ad valorem assessments may also be
366 collected pursuant to any alternative method which is authorized
367 by law, but such alternative method shall not require the tax
368 collector or property appraiser to perform those services as
369 provided for in ss. 197.3632 and 197.3635. However, a property
370 appraiser or tax collector may contract with a local government
371 to supply information and services necessary for any such
372 alternative method. Section 197.3632 is additional authority for
373 local governments to impose and collect non-ad valorem
374 assessments supplemental to the home rule powers pursuant to ss.
375 125.01 and 166.021 and chapter 170, or any other law. Any county
376 operating under a charter adopted pursuant to s. 11, Art. VIII
377 of the Constitution of 1885, as amended, as referred to in s.
378 6(e), Art. VIII of the Constitution of 1968, as amended, may use
379 any method authorized by law for imposing and collecting non-ad
380 valorem assessments.

381 (2) For non-ad valorem special assessments based on the
382 size or area of the land containing a multiple parcel building,
383 regardless of ownership, the special assessment must be levied
384 on and allocated among all the parcels in the multiple parcel

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385 building on the same basis that the land value is allocated
386 among the parcels in s. 193.0237(3). For non-ad valorem
387 assessments not based on the size or area of the land, each
388 parcel in the multiple parcel building shall be subject to a
389 separate assessment. For purposes of this subsection, the terms
390 "multiple parcel building" and "parcel" have the meanings as
391 provided in s. 193.0237(1).

392 Section 13. Effective upon this act becoming a law,
393 section 197.572, Florida Statutes, is amended to read:

394 197.572 Easements for conservation purposes, or for public
395 service purposes, support of certain improvements, or for
396 drainage or ingress and egress survive tax sales and deeds.—When
397 any lands are sold for the nonpayment of taxes, or any tax
398 certificate is issued thereon by a governmental unit or agency
399 or pursuant to any tax lien foreclosure proceeding, the title to
400 the lands shall continue to be subject to any easement for
401 conservation purposes as provided in s. 704.06 or for telephone,
402 telegraph, pipeline, power transmission, or other public service
403 purpose; and shall continue to be subject to any easement that
404 supports improvements that may be constructed above the lands;
405 and any easement for the purposes of drainage or of ingress and
406 egress to and from other land. The easement and the rights of
407 the owner of it shall survive and be enforceable after the
408 execution, delivery, and recording of a tax deed, a master's
409 deed, or a clerk's certificate of title pursuant to foreclosure

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410 of a tax deed, tax certificate, or tax lien, to the same extent
411 as though the land had been conveyed by voluntary deed. The
412 easement must be evidenced by written instrument recorded in the
413 office of the clerk of the circuit court in the county where
414 such land is located before the recording of such tax deed or
415 master's deed, or, if not recorded, an easement for a public
416 service purpose must be evidenced by wires, poles, or other
417 visible occupation, an easement for drainage must be evidenced
418 by a waterway, water bed, or other visible occupation, and an
419 easement for the purpose of ingress and egress must be evidenced
420 by a road or other visible occupation to be entitled to the
421 benefit of this section; however, this shall apply only to tax
422 deeds issued after the effective date of this act.

423 Section 14. Effective upon this act becoming a law,
424 subsections (1) and (2) of section 197.573, Florida Statutes,
425 are amended to read:

426 197.573 Survival of restrictions and covenants after tax
427 sale.—

428 (1) When a deed or other recorded instrument in the chain
429 of title contains restrictions and covenants running with the
430 land, as hereinafter defined and limited, the restrictions and
431 covenants shall survive and be enforceable after the issuance of
432 a tax deed, ~~or~~ master's deed, or a clerk's certificate of title
433 upon foreclosure of a tax deed, tax certificate, or tax lien, to
434 the same extent that it would be enforceable against a voluntary

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435 grantee of the owner of the title immediately before the
436 delivery of the tax deed, master's deed, or clerk's certificate
437 of title.

438 (2) This section applies ~~shall apply~~ to the usual
439 restrictions and covenants limiting the use of property; the
440 type, character, and location of building; covenants against
441 nuisances and what the former parties deemed to be undesirable
442 conditions, in, upon, and about the property; and other similar
443 restrictions and covenants; but this section does ~~shall~~ not
444 protect covenants that:

445 (a) Create ~~creating~~ any debt or lien against or upon the
446 property, except one providing for satisfaction or survival of a
447 lien of record held by a municipal or county governmental unit,
448 or one providing a lien for assessments accruing after such tax
449 deed, master's deed, or clerk's certificate of title to a
450 condominium association, homeowners' association, property
451 owners' association, or person having assessment powers under
452 such covenants; or

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

457 Section 15. Subsection (7) of section 201.02, Florida
458 Statutes, is amended to read:

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459 201.02 Tax on deeds and other instruments relating to real
460 property or interests in real property.—

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

462 (a) A deed, transfer, or conveyance between spouses or
463 former spouses pursuant to an action for dissolution of their
464 marriage wherein the real property is or was their marital home
465 or an interest therein. Taxes paid pursuant to this section
466 shall be refunded in those cases in which a deed, transfer, or
467 conveyance occurred 1 year before a dissolution of marriage.
468 This paragraph ~~subsection~~ applies in spite of any consideration
469 as defined in subsection (1). This paragraph ~~subsection~~ does not
470 apply to a deed, transfer, or conveyance executed before July 1,
471 1997.

472 (b) A deed or other instrument that transfers or conveys
473 homestead property or any interest in homestead property between
474 spouses, if the only consideration for the transfer or
475 conveyance is the amount of a mortgage or other lien encumbering
476 the homestead property at the time of the transfer or conveyance
477 and if the deed or other instrument is recorded within 1 year
478 after the date of the marriage. This paragraph applies to
479 transfers or conveyances from one spouse to another, from one
480 spouse to both spouses, or from both spouses to one spouse. For
481 the purpose of this paragraph, the term "homestead property" has
482 the same meaning as the term "homestead" as defined in s.
483 192.001.

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484 Section 16. Section 210.205, Florida Statutes, is created
485 to read:

486 210.205 Cigarette tax distribution reporting.—By March 15
487 of each year, each entity that received a distribution pursuant
488 to s. 210.20(2)(b) in the preceding calendar year shall report
489 to the Office of Economic and Demographic Research the following
490 information:

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

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

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

499 Section 17. Effective January 1, 2019, paragraphs (c) and
500 (d) of subsection (1) of section 212.031, Florida Statutes, are
501 amended to read:

502 212.031 Tax on rental or license fee for use of real
503 property.—

504 (1)

505 (c) For the exercise of such privilege, a tax is levied at
506 the rate of 5.5 ~~5.8~~ percent of and on the total rent or license
507 fee charged for such real property by the person charging or
508 collecting the rental or license fee. The total rent or license

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509 fee charged for such real property shall include payments for
 510 the granting of a privilege to use or occupy real property for
 511 any purpose and shall include base rent, percentage rents, or
 512 similar charges. Such charges shall be included in the total
 513 rent or license fee subject to tax under this section whether or
 514 not they can be attributed to the ability of the lessor's or
 515 licensor's property as used or operated to attract customers.
 516 Payments for intrinsically valuable personal property such as
 517 franchises, trademarks, service marks, logos, or patents are not
 518 subject to tax under this section. In the case of a contractual
 519 arrangement that provides for both payments taxable as total
 520 rent or license fee and payments not subject to tax, the tax
 521 shall be based on a reasonable allocation of such payments and
 522 shall not apply to that portion which is for the nontaxable
 523 payments.

524 (d) When the rental or license fee of any such real
 525 property is paid by way of property, goods, wares, merchandise,
 526 services, or other thing of value, the tax shall be at the rate
 527 of 5.5 ~~5.8~~ percent of the value of the property, goods, wares,
 528 merchandise, services, or other thing of value.

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

533

Remove lines 6-11 and insert:

329559

Approved For Filing: 2/28/2018 3:55:15 PM

Amendment No.

534

Revenue Trust Fund; amending s. 159.621, F.S.;

329559

Approved For Filing: 2/28/2018 3:55:15 PM