



844462

LEGISLATIVE ACTION

Senate	.	House
	.	
	.	
Floor: 2/AD/3R	.	Floor: C
03/11/2018 03:28 PM	.	03/11/2018 04:05 PM
	.	

Senator Stargel moved the following:

Senate Amendment (with title amendment)

Delete everything after the enacting clause
and insert:

Section 1. Subsection (3) of section 20.21, Florida
Statutes, is amended to read:

20.21 Department of Revenue.—There is created a Department
of Revenue.

(3) The position of taxpayers' rights advocate is created
within the Department of Revenue. The taxpayers' rights advocate
shall be appointed by the Chief Inspector General but is under



12 the general supervision of the executive director for
13 administrative purposes. The taxpayers' rights advocate must
14 report to the Chief Inspector General and may be removed from
15 office only by the Chief Inspector General ~~shall be appointed by~~
16 ~~and report to the executive director of the department.~~ The
17 responsibilities of the taxpayers' rights advocate include, but
18 are not limited to, the following:

19 (a) Facilitating the resolution of taxpayer complaints and
20 problems which have not been resolved through normal
21 administrative channels within the department, including any
22 taxpayer complaints regarding unsatisfactory treatment of
23 taxpayers by employees of the department.

24 (b) Issuing a stay action on behalf of a taxpayer who has
25 suffered or is about to suffer irreparable loss as a result of
26 action by the department.

27 (c) On or before January 1 of each year, the taxpayers'
28 rights advocate shall furnish to the Governor, the President of
29 the Senate, the Speaker of the House of Representatives, and the
30 Chief Inspector General a report that must include the
31 following:

32 1. The objectives of the taxpayers' rights advocate for the
33 upcoming fiscal year.

34 2. The number of complaints filed in the previous fiscal
35 year.

36 3. A summary of resolutions or outstanding issues from the
37 previous fiscal year report.

38 4. A summary of the most common problems encountered by
39 taxpayers, including a description of the nature of the
40 problems, and the number of complaints for each such problem.



41 5. The initiatives the taxpayers' rights advocate has taken
42 or is planning to take to improve taxpayer services and the
43 department's responsiveness.

44 6. Recommendations for administrative or legislative action
45 as appropriate to resolve problems encountered by taxpayers.

46 7. Other information as the taxpayers' rights advocate may
47 deem advisable.

48
49 The report must contain a complete and substantive analysis in
50 addition to statistical information.

51 Section 2. The person who serves as the taxpayers' rights
52 advocate as of July 1, 2018, shall continue to serve in that
53 capacity until such person voluntarily leaves the position or is
54 removed by the Chief Inspector General.

55 Section 3. Paragraph (a) of subsection (1) of section
56 28.241, Florida Statutes, is amended to read:

57 28.241 Filing fees for trial and appellate proceedings.—

58 (1) Filing fees are due at the time a party files a
59 pleading to initiate a proceeding or files a pleading for
60 relief. Reopen fees are due at the time a party files a pleading
61 to reopen a proceeding if at least 90 days have elapsed since
62 the filing of a final order or final judgment with the clerk. If
63 a fee is not paid upon the filing of the pleading as required
64 under this section, the clerk shall pursue collection of the fee
65 pursuant to s. 28.246.

66 (a)1.a. Except as provided in sub-subparagraph b. and
67 subparagraph 2., the party instituting any civil action, suit,
68 or proceeding in the circuit court shall pay to the clerk of
69 that court a filing fee of up to \$395 in all cases in which



70 there are not more than five defendants and an additional filing
71 fee of up to \$2.50 for each defendant in excess of five. Of the
72 first \$200 in filing fees, \$195 must be remitted to the
73 Department of Revenue for deposit into the State Courts Revenue
74 Trust Fund, \$4 must be remitted to the Department of Revenue for
75 deposit into the Administrative Trust Fund within the Department
76 of Financial Services and used to fund the contract with the
77 Florida Clerks of Court Operations Corporation created in s.
78 28.35, and \$1 must be remitted to the Department of Revenue for
79 deposit into the Administrative Trust Fund within the Department
80 of Financial Services to fund audits of individual clerks'
81 court-related expenditures conducted by the Department of
82 Financial Services. By the 10th of each month, the clerk shall
83 submit that portion of the filing fees collected in the previous
84 month which is in excess of one-twelfth of the clerk's total
85 budget to the Department of Revenue for deposit into the Clerks
86 of the Court Trust Fund.

87 b. The party instituting any civil action, suit, or
88 proceeding in the circuit court under chapter 39, chapter 61,
89 chapter 741, chapter 742, chapter 747, chapter 752, or chapter
90 753 shall pay to the clerk of that court a filing fee of up to
91 \$295 in all cases in which there are not more than five
92 defendants and an additional filing fee of up to \$2.50 for each
93 defendant in excess of five. Of the first \$100 in filing fees,
94 \$95 must be remitted to the Department of Revenue for deposit
95 into the State Courts Revenue Trust Fund, \$4 must be remitted to
96 the Department of Revenue for deposit into the Administrative
97 Trust Fund within the Department of Financial Services and used
98 to fund the contract with the Florida Clerks of Court Operations



844462

99 Corporation created in s. 28.35, and \$1 must be remitted to the
100 Department of Revenue for deposit into the Administrative Trust
101 Fund within the Department of Financial Services to fund audits
102 of individual clerks' court-related expenditures conducted by
103 the Department of Financial Services.

104 c. An additional filing fee of \$4 shall be paid to the
105 clerk. The clerk shall remit \$3.50 to the Department of Revenue
106 for deposit into the Court Education Trust Fund and shall remit
107 50 cents to the Department of Revenue for deposit into the
108 Administrative Trust Fund within the Department of Financial
109 Services to fund clerk education provided by the Florida Clerks
110 of Court Operations Corporation. An additional filing fee of up
111 to \$18 shall be paid by the party seeking each severance that is
112 granted. The clerk may impose an additional filing fee of up to
113 \$85 for all proceedings of garnishment, attachment, replevin,
114 and distress. Postal charges incurred by the clerk of the
115 circuit court in making service by certified or registered mail
116 on defendants or other parties shall be paid by the party at
117 whose instance service is made. Additional fees, charges, or
118 costs may not be added to the filing fees imposed under this
119 section, except as authorized in this section or by general law.

120 2.a. Notwithstanding the fees prescribed in subparagraph
121 1., a party instituting a civil action in circuit court relating
122 to real property or mortgage foreclosure shall pay a graduated
123 filing fee based on the value of the claim.

124 b. A party shall estimate in writing the amount in
125 controversy of the claim upon filing the action. For purposes of
126 this subparagraph, the value of a mortgage foreclosure action is
127 based upon the principal due on the note secured by the



128 mortgage, plus interest owed on the note and any moneys advanced
129 by the lender for property taxes, insurance, and other advances
130 secured by the mortgage, at the time of filing the foreclosure.
131 The value shall also include the value of any tax certificates
132 related to the property. In stating the value of a mortgage
133 foreclosure claim, a party shall declare in writing the total
134 value of the claim, as well as the individual elements of the
135 value as prescribed in this sub-subparagraph.

136 c. In its order providing for the final disposition of the
137 matter, the court shall identify the actual value of the claim.
138 The clerk shall adjust the filing fee if there is a difference
139 between the estimated amount in controversy and the actual value
140 of the claim and collect any additional filing fee owed or
141 provide a refund of excess filing fee paid.

142 d. The party shall pay a filing fee of:

143 (I) Three hundred and ninety-five dollars in all cases in
144 which the value of the claim is \$50,000 or less and in which
145 there are not more than five defendants. The party shall pay an
146 additional filing fee of up to \$2.50 for each defendant in
147 excess of five. Of the first \$200 in filing fees, \$195 must be
148 remitted by the clerk to the Department of Revenue for deposit
149 into the General Revenue Fund, \$4 must be remitted to the
150 Department of Revenue for deposit into the Administrative Trust
151 Fund within the Department of Financial Services and used to
152 fund the contract with the Florida Clerks of Court Operations
153 Corporation created in s. 28.35, and \$1 must be remitted to the
154 Department of Revenue for deposit into the Administrative Trust
155 Fund within the Department of Financial Services to fund audits
156 of individual clerks' court-related expenditures conducted by



844462

157 the Department of Financial Services;

158 (II) Nine hundred dollars in all cases in which the value
159 of the claim is more than \$50,000 but less than \$250,000 and in
160 which there are not more than five defendants. The party shall
161 pay an additional filing fee of up to \$2.50 for each defendant
162 in excess of five. Of the first \$705 in filing fees, \$700 must
163 be remitted by the clerk to the Department of Revenue for
164 deposit into the General Revenue Fund, except that the first
165 \$1.5 million in such filing fees remitted to the Department of
166 Revenue and deposited into the General Revenue Fund in fiscal
167 year 2018-2019 shall be distributed to the Miami-Dade County
168 Clerk of Court; \$4 must be remitted to the Department of Revenue
169 for deposit into the Administrative Trust Fund within the
170 Department of Financial Services and used to fund the contract
171 with the Florida Clerks of Court Operations Corporation created
172 in s. 28.35; ~~7~~ and \$1 must be remitted to the Department of
173 Revenue for deposit into the Administrative Trust Fund within
174 the Department of Financial Services to fund audits of
175 individual clerks' court-related expenditures conducted by the
176 Department of Financial Services; or

177 (III) One thousand nine hundred dollars in all cases in
178 which the value of the claim is \$250,000 or more and in which
179 there are not more than five defendants. The party shall pay an
180 additional filing fee of up to \$2.50 for each defendant in
181 excess of five. Of the first \$1,705 in filing fees, \$930 must be
182 remitted by the clerk to the Department of Revenue for deposit
183 into the General Revenue Fund, \$770 must be remitted to the
184 Department of Revenue for deposit into the State Courts Revenue
185 Trust Fund, \$4 must be remitted to the Department of Revenue for



186 deposit into the Administrative Trust Fund within the Department
187 of Financial Services to fund the contract with the Florida
188 Clerks of Court Operations Corporation created in s. 28.35, and
189 \$1 must be remitted to the Department of Revenue for deposit
190 into the Administrative Trust Fund within the Department of
191 Financial Services to fund audits of individual clerks' court-
192 related expenditures conducted by the Department of Financial
193 Services.

194 e. An additional filing fee of \$4 shall be paid to the
195 clerk. The clerk shall remit \$3.50 to the Department of Revenue
196 for deposit into the Court Education Trust Fund and shall remit
197 50 cents to the Department of Revenue for deposit into the
198 Administrative Trust Fund within the Department of Financial
199 Services to fund clerk education provided by the Florida Clerks
200 of Court Operations Corporation. An additional filing fee of up
201 to \$18 shall be paid by the party seeking each severance that is
202 granted. The clerk may impose an additional filing fee of up to
203 \$85 for all proceedings of garnishment, attachment, replevin,
204 and distress. Postal charges incurred by the clerk of the
205 circuit court in making service by certified or registered mail
206 on defendants or other parties shall be paid by the party at
207 whose instance service is made. Additional fees, charges, or
208 costs may not be added to the filing fees imposed under this
209 section, except as authorized in this section or by general law.

210 Section 4. 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. Of the fee, the



215 clerk must remit \$50 to the Department of Revenue for deposit
216 into the General Revenue Fund and \$50 to the Department of
217 Revenue for deposit into the State Courts Revenue Trust Fund.

218 Section 5. Paragraph (a) of subsection (5) of section
219 125.0104, Florida Statutes, is amended to read:

220 125.0104 Tourist development tax; procedure for levying;
221 authorized uses; referendum; enforcement.-

222 (5) AUTHORIZED USES OF REVENUE.-

223 (a) All tax revenues received pursuant to this section by a
224 county imposing the tourist development tax shall be used by
225 that county for the following purposes only:

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

228 a. Publicly owned and operated convention centers, sports
229 stadiums, sports arenas, coliseums, or auditoriums within the
230 boundaries of the county or subcounty special taxing district in
231 which the tax is levied;

232 b. Auditoriums that are publicly owned but are operated by
233 organizations that are exempt from federal taxation pursuant to
234 26 U.S.C. s. 501(c)(3) and open to the public, within the
235 boundaries of the county or subcounty special taxing district in
236 which the tax is levied; or

237 c. Aquariums or museums that are publicly owned and
238 operated or owned and operated by not-for-profit organizations
239 and open to the public, within the boundaries of the county or
240 subcounty special taxing district in which the tax is levied;

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



844462

244 3. To promote and advertise tourism in this state and
245 nationally and internationally; however, if tax revenues are
246 expended for an activity, service, venue, or event, the
247 activity, service, venue, or event must have as one of its main
248 purposes the attraction of tourists as evidenced by the
249 promotion of the activity, service, venue, or event to tourists;

250 4. To fund convention bureaus, tourist bureaus, tourist
251 information centers, and news bureaus as county agencies or by
252 contract with the chambers of commerce or similar associations
253 in the county, which may include any indirect administrative
254 costs for services performed by the county on behalf of the
255 promotion agency; ~~or~~

256 5. To finance beach park facilities, or beach, channel,
257 estuary, or lagoon improvement, maintenance, renourishment,
258 restoration, and erosion control, including construction of
259 beach groins and shoreline protection, enhancement, cleanup, or
260 restoration of inland lakes and rivers to which there is public
261 access as those uses relate to the physical preservation of the
262 beach, shoreline, channel, estuary, lagoon, or inland lake or
263 river. However, any funds identified by a county as the local
264 matching source for beach renourishment, restoration, or erosion
265 control projects included in the long-range budget plan of the
266 state's Beach Management Plan, pursuant to s. 161.091, or funds
267 contractually obligated by a county in the financial plan for a
268 federally authorized shore protection project may not be used or
269 loaned for any other purpose. In counties of fewer than 100,000
270 population, up to 10 percent of the revenues from the tourist
271 development tax may be used for beach park facilities; or~~or~~

272 6. To acquire, construct, extend, enlarge, remodel, repair,



273 improve, maintain, operate, or finance public facilities within
274 the boundaries of the county or subcounty special taxing
275 district in which the tax is levied, if the public facilities
276 are needed to increase tourist-related business activities in
277 the county or subcounty special district and are recommended by
278 the county tourist development council created pursuant to
279 paragraph (4) (e). Tax revenues may be used for any related land
280 acquisition, land improvement, design and engineering costs, and
281 all other professional and related costs required to bring the
282 public facilities into service. As used in this subparagraph,
283 the term "public facilities" means major capital improvements
284 that have a life expectancy of 5 or more years, including, but
285 not limited to, transportation, sanitary sewer, solid waste,
286 drainage, potable water, and pedestrian facilities. Tax revenues
287 may be used for these purposes only if the following conditions
288 are satisfied:

289 a. In the county fiscal year immediately preceding the
290 fiscal year in which the tax revenues were initially used for
291 such purposes, at least \$10 million in tourist development tax
292 revenue was received;

293 b. The county governing board approves the use for the
294 proposed public facilities by a vote of at least two-thirds of
295 its membership;

296 c. No more than 70 percent of the cost of the proposed
297 public facilities will be paid for with tourist development tax
298 revenues, and sources of funding for the remaining cost are
299 identified and confirmed by the county governing board;

300 d. At least 40 percent of all tourist development tax
301 revenues collected in the county are spent to promote and



302 advertise tourism as provided by this subsection; and
303 e. An independent professional analysis, performed at the
304 expense of the county tourist development council, demonstrates
305 the positive impact of the infrastructure project on tourist-
306 related businesses in the county.

307
308 Subparagraphs 1. and 2. may be implemented through service
309 contracts and leases with lessees that have sufficient expertise
310 or financial capability to operate such facilities.

311 Section 6. Section 159.621, Florida Statutes, is amended to
312 read:

313 159.621 Housing bonds exempted from taxation; notes and
314 mortgages exempted from excise tax on documents.-

315 (1) The bonds of a housing finance authority issued under
316 this act, together with all notes, mortgages, security
317 agreements, letters of credit, or other instruments which arise
318 out of or are given to secure the repayment of bonds issued in
319 connection with the financing of any housing development under
320 this part, as well as the interest thereon and income therefrom,
321 shall be exempt from all taxes.

322 (2) Any note or mortgage given in connection with a loan
323 made by or on behalf of a housing finance authority under s.
324 159.608(8) is exempt from the excise tax on documents under
325 chapter 201 if, at the time the note or mortgage is recorded,
326 the housing finance authority records an affidavit signed by an
327 agent of the housing authority which affirms that the loan was
328 made by or on behalf of the housing finance authority.

329
330 The exemptions ~~exemption~~ granted by this section do not apply



331 ~~shall not be applicable~~ to any tax imposed by chapter 220 on
332 interest, income, or profits on debt obligations owned by
333 corporations or to a deed for property financed by a housing
334 finance authority.

335 Section 7. Paragraph (g) of subsection (7) of section
336 163.01, Florida Statutes, is amended to read:

337 163.01 Florida Interlocal Cooperation Act of 1969.—

338 (7)

339 (g)1. Notwithstanding any other provisions of this section,
340 any separate legal entity created under this section, the
341 membership of which is limited to municipalities and counties of
342 the state, and which may include a special district in addition
343 to a municipality or county or both, may acquire, own,
344 construct, improve, operate, and manage public facilities, or
345 finance facilities on behalf of any person, relating to a
346 governmental function or purpose, including, but not limited to,
347 wastewater facilities, water or alternative water supply
348 facilities, and water reuse facilities, which may serve
349 populations within or outside of the members of the entity.

350 Notwithstanding s. 367.171(7), any separate legal entity created
351 under this paragraph is not subject to Public Service Commission
352 jurisdiction. The separate legal entity may not provide utility
353 services within the service area of an existing utility system
354 unless it has received the consent of the utility.

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

356 a. "Host government" means the governing body of the
357 county, if the largest number of equivalent residential
358 connections currently served by a system of the utility is
359 located in the unincorporated area, or the governing body of a



360 municipality, if the largest number of equivalent residential
361 connections currently served by a system of the utility is
362 located within that municipality's boundaries.

363 b. "Separate legal entity" means any entity created by
364 interlocal agreement the membership of which is limited to two
365 or more special districts, municipalities, or counties of the
366 state, but which entity is legally separate and apart from any
367 of its member governments.

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

370 d. "Utility" means a water or wastewater utility and
371 includes every person, separate legal entity, lessee, trustee,
372 or receiver owning, operating, managing, or controlling a
373 system, or proposing construction of a system, who is providing,
374 or proposes to provide, water or wastewater service to the
375 public for compensation.

376 3. A separate legal entity that seeks to acquire any
377 utility shall notify the host government in writing by certified
378 mail about the contemplated acquisition not less than 30 days
379 before any proposed transfer of ownership, use, or possession of
380 any utility assets by such separate legal entity. The potential
381 acquisition notice shall be provided to the legislative head of
382 the governing body of the host government and to its chief
383 administrative officer and shall provide the name and address of
384 a contact person for the separate legal entity and information
385 identified in s. 367.071(4)(a) concerning the contemplated
386 acquisition.

387 4.a. Within 30 days following receipt of the notice, the
388 host government may adopt a resolution to become a member of the



389 separate legal entity, adopt a resolution to approve the utility
390 acquisition, or adopt a resolution to prohibit the utility
391 acquisition by the separate legal entity if the host government
392 determines that the proposed acquisition is not in the public
393 interest. A resolution adopted by the host government which
394 prohibits the acquisition may include conditions that would make
395 the proposal acceptable to the host government.

396 b. If a host government adopts a membership resolution, the
397 separate legal entity shall accept the host government as a
398 member on the same basis as its existing members before any
399 transfer of ownership, use, or possession of the utility or the
400 utility facilities. If a host government adopts a resolution to
401 approve the utility acquisition, the separate legal entity may
402 complete the acquisition. If a host government adopts a
403 prohibition resolution, the separate legal entity may not
404 acquire the utility within that host government's territory
405 without the specific consent of the host government by future
406 resolution. If a host government does not adopt a prohibition
407 resolution or an approval resolution, the separate legal entity
408 may proceed to acquire the utility after the 30-day notice
409 period without further notice.

410 5. After the acquisition or construction of any utility
411 systems by a separate legal entity created under this paragraph,
412 revenues or any other income may not be transferred or paid to a
413 member of a separate legal entity, or to any other special
414 district, county, or municipality, from user fees or other
415 charges or revenues generated from customers that are not
416 physically located within the jurisdictional or service delivery
417 boundaries of the member, special district, county, or



418 municipality receiving the transfer or payment. Any transfer or
419 payment to a member, special district, or other local government
420 must be solely from user fees or other charges or revenues
421 generated from customers that are physically located within the
422 jurisdictional or service delivery boundaries of the member,
423 special district, or local government receiving the transfer of
424 payment.

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

430 7. The entity may finance or refinance the acquisition,
431 construction, expansion, and improvement of such facilities
432 relating to a governmental function or purpose through the
433 issuance of its bonds, notes, or other obligations under this
434 section or as otherwise authorized by law. The entity has all
435 the powers provided by the interlocal agreement under which it
436 is created or which are necessary to finance, own, operate, or
437 manage the public facility, including, without limitation, the
438 power to establish rates, charges, and fees for products or
439 services provided by it, the power to levy special assessments,
440 the power to sell or finance all or a portion of such facility,
441 and the power to contract with a public or private entity to
442 manage and operate such facilities or to provide or receive
443 facilities, services, or products. Except as may be limited by
444 the interlocal agreement under which the entity is created, all
445 of the privileges, benefits, powers, and terms of s. 125.01,
446 relating to counties, and s. 166.021, relating to



844462

447 municipalities, are fully applicable to the entity. However,
448 neither the entity nor any of its members on behalf of the
449 entity may exercise the power of eminent domain over the
450 facilities or property of any existing water or wastewater plant
451 utility system, nor may the entity acquire title to any water or
452 wastewater plant utility facilities, other facilities, or
453 property which was acquired by the use of eminent domain after
454 the effective date of this act. Bonds, notes, and other
455 obligations issued by the entity are issued on behalf of the
456 public agencies that are members of the entity.

457 8. Any entity created under this section may also issue
458 bond anticipation notes in connection with the authorization,
459 issuance, and sale of bonds. The bonds may be issued as serial
460 bonds or as term bonds or both. Any entity may issue capital
461 appreciation bonds or variable rate bonds. Any bonds, notes, or
462 other obligations must be authorized by resolution of the
463 governing body of the entity and bear the date or dates; mature
464 at the time or times, not exceeding 40 years from their
465 respective dates; bear interest at the rate or rates; be payable
466 at the time or times; be in the denomination; be in the form;
467 carry the registration privileges; be executed in the manner; be
468 payable from the sources and in the medium or payment and at the
469 place; and be subject to the terms of redemption, including
470 redemption prior to maturity, as the resolution may provide. If
471 any officer whose signature, or a facsimile of whose signature,
472 appears on any bonds, notes, or other obligations ceases to be
473 an officer before the delivery of the bonds, notes, or other
474 obligations, the signature or facsimile is valid and sufficient
475 for all purposes as if he or she had remained in office until



844462

476 the delivery. The bonds, notes, or other obligations may be sold
477 at public or private sale for such price as the governing body
478 of the entity shall determine. Pending preparation of the
479 definitive bonds, the entity may issue interim certificates,
480 which shall be exchanged for the definitive bonds. The bonds may
481 be secured by a form of credit enhancement, if any, as the
482 entity deems appropriate. The bonds may be secured by an
483 indenture of trust or trust agreement. In addition, the
484 governing body of the legal entity may delegate, to an officer,
485 official, or agent of the legal entity as the governing body of
486 the legal entity may select, the power to determine the time;
487 manner of sale, public or private; maturities; rate of interest,
488 which may be fixed or may vary at the time and in accordance
489 with a specified formula or method of determination; and other
490 terms and conditions as may be deemed appropriate by the
491 officer, official, or agent so designated by the governing body
492 of the legal entity. However, the amount and maturity of the
493 bonds, notes, or other obligations and the interest rate of the
494 bonds, notes, or other obligations must be within the limits
495 prescribed by the governing body of the legal entity and its
496 resolution delegating to an officer, official, or agent the
497 power to authorize the issuance and sale of the bonds, notes, or
498 other obligations.

499 9. Bonds, notes, or other obligations issued under this
500 paragraph may be validated as provided in chapter 75. The
501 complaint in any action to validate the bonds, notes, or other
502 obligations must be filed only in the Circuit Court for Leon
503 County. The notice required to be published by s. 75.06 must be
504 published in Leon County and in each county that is a member of



505 the entity issuing the bonds, notes, or other obligations, or in
506 which a member of the entity is located, and the complaint and
507 order of the circuit court must be served only on the State
508 Attorney of the Second Judicial Circuit and on the state
509 attorney of each circuit in each county that is a member of the
510 entity issuing the bonds, notes, or other obligations or in
511 which a member of the entity is located. Section 75.04(2) does
512 not apply to a complaint for validation brought by the legal
513 entity.

514 10. The accomplishment of the authorized purposes of a
515 legal entity created under this paragraph is in all respects for
516 the benefit of the people of the state, for the increase of
517 their commerce and prosperity, and for the improvement of their
518 health and living conditions. Since the legal entity will
519 perform essential governmental functions for the public health,
520 safety, and welfare in accomplishing its purposes, the legal
521 entity is not required to pay any taxes or assessments of any
522 kind whatsoever upon any property acquired or used by it for
523 such purposes or upon any revenues at any time received by it,
524 whether the property is within or outside the jurisdiction of
525 members of the entity. The exemption provided in this paragraph
526 applies regardless of whether the separate legal entity enters
527 into agreements with private firms or entities to manage,
528 operate, or improve the utilities owned by the separate legal
529 entity. The bonds, notes, and other obligations of an entity,
530 their transfer, and the income therefrom, including any profits
531 made on the sale thereof, are at all times free from taxation of
532 any kind by the state or by any political subdivision or other
533 agency or instrumentality thereof. The exemption granted in this



534 subparagraph is not applicable to any tax imposed by chapter 220
535 on interest, income, or profits on debt obligations owned by
536 corporations.

537 Section 8. Effective upon this act becoming a law, section
538 193.0237, Florida Statutes, is created to read:

539 193.0237 Assessment of multiple parcel buildings.—

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

541 (a) "Multiple parcel building" means a building, other than
542 a building consisting entirely of a single condominium,
543 timeshare, or cooperative, which contains separate parcels that
544 are vertically located, in whole or in part, on or over the same
545 land.

546 (b) "Parcel" means a portion of a multiple parcel building
547 which is identified in a recorded instrument by a legal
548 description that is sufficient for record ownership and
549 conveyance by deed separately from any other portion of the
550 building.

551 (c) "Recorded instrument" means a declaration, covenant,
552 easement, deed, plat, agreement, or other legal instrument,
553 other than a lease, mortgage, or lien, which describes one or
554 more parcels in a multiple parcel building and which is recorded
555 in the public records of the county where the multiple parcel
556 building is located.

557 (2) The value of land upon which a multiple parcel building
558 is located, regardless of ownership, may not be separately
559 assessed and must be allocated among and included in the just
560 value of all the parcels in the multiple parcel building as
561 provided in subsection (3).

562 (3) The property appraiser, for assessment purposes, must



563 allocate all of the just value of the land among the parcels in
564 a multiple parcel building in the same proportion that the just
565 value of the improvements in each parcel bears to the total just
566 value of all the improvements in the entire multiple parcel
567 building.

568 (4) A condominium, timeshare, or cooperative may be created
569 within a parcel in a multiple parcel building. Any land value
570 allocated to the just value of a parcel containing a condominium
571 must be further allocated among the condominium units in that
572 parcel in the manner required in s. 193.023(5). Any land value
573 allocated to the just value of a parcel containing a cooperative
574 must be further allocated among the cooperative units in that
575 parcel in the manner required in s. 719.114.

576 (5) Each parcel in a multiple parcel building must be
577 assigned a separate tax folio number. However, if a condominium
578 or cooperative is created within any such parcel, a separate tax
579 folio number must be assigned to each condominium unit or
580 cooperative unit, rather than to the parcel in which it was
581 created.

582 (6) All provisions of a recorded instrument affecting a
583 parcel in a multiple parcel building, which parcel has been sold
584 for taxes or special assessments, survive and are enforceable
585 after the issuance of a tax deed or master's deed, or upon
586 foreclosure of an assessment, a certificate or lien, a tax deed,
587 a tax certificate, or a tax lien, to the same extent that such
588 provisions would be enforceable against a voluntary grantee of
589 the title immediately before the delivery of the tax deed,
590 master's deed, or clerk's certificate of title as provided in s.
591 197.573.



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

596 Section 9. Paragraph (m) is added to subsection (8) of
597 section 193.155, Florida Statutes, to read:

598 193.155 Homestead assessments.—Homestead property shall be
599 assessed at just value as of January 1, 1994. Property receiving
600 the homestead exemption after January 1, 1994, shall be assessed
601 at just value as of January 1 of the year in which the property
602 receives the exemption unless the provisions of subsection (8)
603 apply.

604 (8) Property assessed under this section shall be assessed
605 at less than just value when the person who establishes a new
606 homestead has received a homestead exemption as of January 1 of
607 either of the 2 immediately preceding years. A person who
608 establishes a new homestead as of January 1, 2008, is entitled
609 to have the new homestead assessed at less than just value only
610 if that person received a homestead exemption on January 1,
611 2007, and only if this subsection applies retroactive to January
612 1, 2008. For purposes of this subsection, a husband and wife who
613 owned and both permanently resided on a previous homestead shall
614 each be considered to have received the homestead exemption even
615 though only the husband or the wife applied for the homestead
616 exemption on the previous homestead. The assessed value of the
617 newly established homestead shall be determined as provided in
618 this subsection.

619 (m) For purposes of receiving an assessment reduction
620 pursuant to this subsection, an owner of a homestead property



621 that was significantly damaged or destroyed as a result of a
622 named tropical storm or hurricane may elect, in the calendar
623 year following the named tropical storm or hurricane, to have
624 the significantly damaged or destroyed homestead deemed to have
625 been abandoned as of the date of the named tropical storm or
626 hurricane even though the owner received a homestead exemption
627 on the property as of January 1 of the year immediately
628 following the named tropical storm or hurricane. The election
629 provided for in this paragraph is available only if the owner
630 establishes a new homestead as of January 1 of the second year
631 immediately following the storm or hurricane. This paragraph
632 shall apply to homestead property damaged or destroyed on or
633 after January 1, 2017.

634 Section 10. Section 193.4516, Florida Statutes, is created
635 to read:

636 193.4516 Assessment of citrus fruit packing and processing
637 equipment rendered unused due to Hurricane Irma or citrus
638 greening.—

639 (1) For purposes of ad valorem taxation, and applying to
640 the 2018 tax roll only, tangible personal property owned and
641 operated by a citrus fruit packing or processing facility is
642 deemed to have a market value no greater than its value for
643 salvage, provided the tangible personal property is no longer
644 used in the operation of the facility due to the effects of
645 Hurricane Irma or to citrus greening.

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

648 Section 11. The creation by this act of s. 193.4516,
649 Florida Statutes, applies to the 2018 property tax roll.



650 Section 12. Subsection (5) of section 193.461, Florida
651 Statutes, is amended, and subsection (8) is added to that
652 section, to read:

653 193.461 Agricultural lands; classification and assessment;
654 mandated eradication or quarantine program.—

655 (5) For the purpose of this section, the term "agricultural
656 purposes" includes, but is not limited to, horticulture;
657 floriculture; viticulture; forestry; dairy; livestock; poultry;
658 bee; pisciculture, if the land is used principally for the
659 production of tropical fish; aquaculture as defined in s.

660 597.0015;~~including~~ algaculture; sod farming; and all forms of
661 farm products as defined in s. 823.14(3) and farm production.

662 (8) Lands classified for assessment purposes as
663 agricultural lands, which are not being used for agricultural
664 production due to a hurricane that made landfall in this state
665 during calendar year 2017, must continue to be classified as
666 agricultural lands for assessment purposes through December 31,
667 2022, unless the lands are converted to a nonagricultural use.
668 Lands converted to nonagricultural use are not covered by this
669 subsection and must be assessed as otherwise provided by law.

670 Section 13. The amendment made by this act to s. 193.461,
671 Florida Statutes, applies to the 2018 property tax roll.

672 Section 14. Paragraph (e) of subsection (3) of section
673 194.011, Florida Statutes, is amended to read:

674 194.011 Assessment notice; objections to assessments.—

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

677 Notwithstanding s. 195.022, a county officer may not refuse to
678 accept a form provided by the department for this purpose if the



679 taxpayer chooses to use it. A petition to the value adjustment
680 board must be signed by the taxpayer or be accompanied at the
681 time of filing by the taxpayer's written authorization or power
682 of attorney, unless the person filing the petition is listed in
683 s. 194.034(1)(a). A person listed in s. 194.034(1)(a) may file a
684 petition with a value adjustment board without the taxpayer's
685 signature or written authorization by certifying under penalty
686 of perjury that he or she has authorization to file the petition
687 on behalf of the taxpayer. If a taxpayer notifies the value
688 adjustment board that a petition has been filed for the
689 taxpayer's property without his or her consent, the value
690 adjustment board may require the person filing the petition to
691 provide written authorization from the taxpayer authorizing the
692 person to proceed with the appeal before a hearing is held. If
693 the value adjustment board finds that a person listed in s.
694 194.034(1)(a) willfully and knowingly filed a petition that was
695 not authorized by the taxpayer, the value adjustment board shall
696 require such person to provide the taxpayer's written
697 authorization for representation to the value adjustment board
698 clerk before any petition filed by that person is heard, for 1
699 year after imposition of such requirement by the value
700 adjustment board. A power of attorney or written authorization
701 is valid for 1 assessment year, and a new power of attorney or
702 written authorization by the taxpayer is required for each
703 subsequent assessment year. A petition shall also describe the
704 property by parcel number and shall be filed as follows:

705 (e) 1. A condominium association as defined in s.
706 718.103(2), a cooperative association as defined in s.
707 719.103(2), or any homeowners' association as defined in s.



844462

708 723.075, with approval of its board of administration or
709 directors, may file with the value adjustment board a single
710 joint petition on behalf of any association members who own
711 units or parcels of property which the property appraiser
712 determines are substantially similar with respect to location,
713 proximity to amenities, number of rooms, living area, and
714 condition. The condominium association, cooperative association,
715 or homeowners' association ~~as defined in s. 723.075~~ shall
716 provide the unit or parcel owners with notice of its intent to
717 petition the value adjustment board and shall provide at least
718 20 days for a unit or parcel owner to elect, in writing, that
719 his or her unit or parcel not be included in the petition.

720 2. An association that has filed a single joint petition
721 may continue to represent the unit or parcel owners through any
722 related subsequent proceeding, including judicial review under
723 part II of this chapter and any appeal thereof. The condominium
724 association, cooperative association, or homeowners' association
725 shall provide the unit or parcel owners with notice of the
726 property appraiser's appeal of a value adjustment board decision
727 to circuit court and provide the unit or parcel owner at least 7
728 days to elect, in writing, that his or her unit or parcel not be
729 included in the association's defense.

730 Section 15. Paragraph (b) of subsection (1) of section
731 194.032, Florida Statutes, is amended to read:

732 194.032 Hearing purposes; timetable.-

733 (1)

734 (b) Notwithstanding the provisions of paragraph (a), the
735 value adjustment board may meet prior to the approval of the
736 assessment rolls by the Department of Revenue, but not earlier



737 than July 1, to hear appeals pertaining to the denial by the
738 property appraiser of exemptions, tax abatements under s.
739 197.318, agricultural and high-water recharge classifications,
740 classifications as historic property used for commercial or
741 certain nonprofit purposes, and deferrals under subparagraphs
742 (a)2., 3., and 4. In such event, however, the board may not
743 certify any assessments under s. 193.122 until the Department of
744 Revenue has approved the assessments in accordance with s.
745 193.1142 and all hearings have been held with respect to the
746 particular parcel under appeal.

747 Section 16. Subsection (2) of section 194.181, Florida
748 Statutes, is amended to read:

749 194.181 Parties to a tax suit.—

750 (2) In any case brought by the taxpayer, or condominium
751 association, cooperative association, or homeowners' association
752 on behalf of some or all owners, contesting the assessment of
753 any property, the county property appraiser shall be party
754 defendant. In any case brought by the property appraiser
755 pursuant to s. 194.036(1) (a) or (b), the taxpayer, condominium
756 association, cooperative association, or homeowners' association
757 shall be party defendant. In any case brought by the property
758 appraiser pursuant to s. 194.036(1) (c), the value adjustment
759 board shall be party defendant.

760 Section 17. Subsection (2) of section 196.173, Florida
761 Statutes, is amended to read:

762 196.173 Exemption for deployed servicemembers.—

763 (2) The exemption is available to servicemembers who were
764 deployed during the preceding calendar year on active duty
765 outside the continental United States, Alaska, or Hawaii in



844462

766 support of any of the following military operations:
767 (a) Operation Joint Task Force Bravo, which began in 1995.
768 (b) Operation Joint Guardian, which began on June 12, 1999.
769 (c) Operation Noble Eagle, which began on September 15,
770 2001.
771 (d) Operation Enduring Freedom, which began on October 7,
772 2001, and ended on December 31, 2014.
773 (e) Operations in the Balkans, which began in 2004.
774 (f) Operation Nomad Shadow, which began in 2007.
775 (g) Operation U.S. Airstrikes Al Qaeda in Somalia, which
776 began in January 2007.
777 (h) Operation Copper Dune, which began in 2009.
778 (i) Operation Georgia Deployment Program, which began in
779 August 2009.
780 ~~(j) Operation New Dawn, which began on September 1, 2010,~~
781 ~~and ended on December 15, 2011.~~
782 ~~(k) Operation Odyssey Dawn, which began on March 19, 2011,~~
783 ~~and ended on October 31, 2011.~~
784 (j) ~~(l)~~ Operation Spartan Shield, which began in June 2011.
785 (k) ~~(m)~~ Operation Observant Compass, which began in October
786 2011.
787 (l) ~~(n)~~ Operation Inherent Resolve, which began on August 8,
788 2014.
789 (m) ~~(o)~~ Operation Atlantic Resolve, which began in April
790 2014.
791 (n) ~~(p)~~ Operation Freedom's Sentinel, which began on January
792 1, 2015.
793 (o) ~~(q)~~ Operation Resolute Support, which began in January
794 2015.



844462

795
796
797
798
799
800
801
802
803
804
805
806
807
808
809
810
811
812
813
814
815
816
817
818
819
820
821
822
823

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

Section 18. Subsection (1) of section 196.24, Florida Statutes, is amended to read:

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

(1) Any ex-servicemember, as defined in s. 196.012, who is a bona fide resident of the state, who was discharged under honorable conditions, and who has been disabled to a degree of 10 percent or more by misfortune or while serving during a period of wartime service as defined in s. 1.01(14) is entitled to the exemption from taxation provided for in s. 3(b), Art. VII of the State Constitution as provided in this section. Property to the value of \$5,000 of such a person is exempt from taxation. The production by him or her of a certificate of disability from the United States Government or the United States Department of Veterans Affairs or its predecessor before the property appraiser of the county wherein the ex-servicemember's property lies is prima facie evidence of the fact that he or she is entitled to the exemption. The unremarried surviving spouse of such a disabled ex-servicemember ~~who, on the date of the disabled ex-servicemember's death, had been married to the disabled ex-servicemember for at least 5 years~~ is also entitled to the exemption.

Section 19. Effective upon this act becoming a law, section 197.318, Florida Statutes, is created to read:

197.318 Abatement of taxes for residential improvements



824 damaged or destroyed by Hurricanes Hermine, Matthew, or Irma.—

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

826 (a) "Damage differential" means the product arrived at by
827 multiplying the percent change in value by a ratio, the
828 numerator of which is the number of days the residential
829 improvement was rendered uninhabitable in the year the hurricane
830 occurred, and the denominator of which is 365.

831 (b) "Disaster relief credit" means the product arrived at
832 by multiplying the damage differential by the amount of timely
833 paid taxes that were initially levied in the year the hurricane
834 occurred.

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

- 836 1. Hurricane Hermine, which occurred in calendar year 2016.
837 2. Hurricane Matthew, which occurred in calendar year 2016.
838 3. Hurricane Irma, which occurred in calendar year 2017.

839 (d) "Percent change in value" means the difference between
840 a residential parcel's just value as of January 1 of the year in
841 which a hurricane occurred and its postdisaster just value
842 expressed as a percentage of the parcel's just value as of
843 January 1 of the year in which the hurricane occurred.

844 (e) "Postdisaster just value" means the just value of the
845 residential parcel on January 1 of the year in which a hurricane
846 occurred, reduced to reflect the just value of the residential
847 improvement as provided in subsection (5) as a result of the
848 destruction and damage caused by the hurricane. Postdisaster
849 just value is determined only for purposes of calculating tax
850 abatements under this section and does not determine a parcel's
851 just value as of January 1 each year.

852 (f) "Residential improvement" means a residential dwelling



844462

853 or house that is owned and used as a homestead as defined in s.
854 196.012(13). A residential improvement does not include a
855 structure that is not essential to the use and occupancy of the
856 residential dwelling or house, including, but not limited to, a
857 detached utility building, detached carport, detached garage,
858 bulkhead, fence, or swimming pool, and does not include land.

859 (g) "Uninhabitable" means the loss of use or occupancy,
860 resulting from Hurricanes Hermine or Matthew during the 2016
861 calendar year, or Hurricane Irma during the 2017 calendar year,
862 of a residential improvement for the purpose for which it was
863 constructed, as evidenced by documentation, including, but not
864 limited to, utility bills, insurance information, contractors'
865 statements, building permit applications, or building inspection
866 certificates of occupancy.

867 (2) If a residential improvement is rendered uninhabitable
868 for at least 30 days due to damage or destruction to the
869 property caused by Hurricanes Hermine or Matthew during the 2016
870 calendar year or Hurricane Irma during the 2017 calendar year,
871 taxes initially levied in 2019 may be abated in the following
872 manner:

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

877 (b) The application shall identify the residential parcel
878 on which the residential improvement was damaged or destroyed,
879 the date the damage or destruction occurred, and the number of
880 days the property was uninhabitable during the calendar year
881 that the hurricane occurred.



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

884 (d) Upon receipt of the application, the property appraiser
885 shall investigate the statements contained in the application to
886 determine if the applicant is entitled to an abatement of taxes.
887 If the property appraiser determines that the applicant is not
888 entitled to an abatement, the applicant may file a petition with
889 the value adjustment board, pursuant to s. 194.011(3),
890 requesting that the abatement be granted. If the property
891 appraiser determines that the applicant is entitled to an
892 abatement, the property appraiser shall issue an official
893 written statement to the tax collector by April 1, 2019, which
894 provides:

895 1. The number of days during the calendar year in which the
896 hurricane occurred that the residential improvement was
897 uninhabitable. To qualify for the abatement, the residential
898 improvement must be uninhabitable for at least 30 days.

899 2. The just value of the residential parcel as determined
900 by the property appraiser on January 1 of the year in which the
901 hurricane for which the applicant is claiming an abatement
902 occurred.

903 3. The postdisaster just value of the residential parcel as
904 determined by the property appraiser.

905 4. The percent change in value applicable to the
906 residential parcel.

907 (3) Upon receipt of the written statement from the property
908 appraiser, the tax collector shall calculate the damage
909 differential and disaster relief credit pursuant to this
910 section. The tax collector shall reduce the taxes initially



911 levied on the residential parcel in 2019 by an amount equal to
912 the disaster relief credit. If the value of the credit exceeds
913 the taxes levied in 2019, the remaining value of the credit
914 shall be applied to taxes due in subsequent years until the
915 value of the credit is exhausted.

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

918 (a) The department of the total reduction in taxes for all
919 properties that qualified for an abatement pursuant to this
920 section.

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

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

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

928 Section 20. Effective upon this act becoming a law, section
929 197.3631, Florida Statutes, is amended to read:

930 197.3631 Non-ad valorem assessments; general provisions.—

931 (1) Non-ad valorem assessments as defined in s. 197.3632
932 may be collected pursuant to the method provided for in ss.
933 197.3632 and 197.3635. Non-ad valorem assessments may also be
934 collected pursuant to any alternative method which is authorized
935 by law, but such alternative method shall not require the tax
936 collector or property appraiser to perform those services as
937 provided for in ss. 197.3632 and 197.3635. However, a property
938 appraiser or tax collector may contract with a local government
939 to supply information and services necessary for any such



940 alternative method. Section 197.3632 is additional authority for
941 local governments to impose and collect non-ad valorem
942 assessments supplemental to the home rule powers pursuant to ss.
943 125.01 and 166.021 and chapter 170, or any other law. Any county
944 operating under a charter adopted pursuant to s. 11, Art. VIII
945 of the Constitution of 1885, as amended, as referred to in s.
946 6(e), Art. VIII of the Constitution of 1968, as amended, may use
947 any method authorized by law for imposing and collecting non-ad
948 valorem assessments.

949 (2) For non-ad valorem special assessments based on the
950 size or area of the land containing a multiple parcel building,
951 regardless of ownership, the special assessment must be levied
952 on and allocated among all the parcels in the multiple parcel
953 building on the same basis that the land value is allocated
954 among the parcels in s. 193.0237(3). For non-ad valorem
955 assessments not based on the size or area of the land, each
956 parcel in the multiple parcel building shall be subject to a
957 separate assessment. For purposes of this subsection, the terms
958 "multiple parcel building" and "parcel" have the meanings as
959 provided in s. 193.0237(1).

960 Section 21. Effective upon this act becoming a law, section
961 197.572, Florida Statutes, is amended to read:

962 197.572 Easements for conservation purposes, ~~or for~~ public
963 service purposes, support of certain improvements, or for
964 drainage or ingress and egress survive tax sales and deeds.—When
965 any lands are sold for the nonpayment of taxes, or any tax
966 certificate is issued thereon by a governmental unit or agency
967 or pursuant to any tax lien foreclosure proceeding, the title to
968 the lands shall continue to be subject to any easement for



844462

969 conservation purposes as provided in s. 704.06 or for telephone,
970 telegraph, pipeline, power transmission, or other public service
971 purpose; and shall continue to be subject to any easement that
972 supports improvements that may be constructed above the lands;
973 and any easement for the purposes of drainage or of ingress and
974 egress to and from other land. The easement and the rights of
975 the owner of it shall survive and be enforceable after the
976 execution, delivery, and recording of a tax deed, a master's
977 deed, or a clerk's certificate of title pursuant to foreclosure
978 of a tax deed, tax certificate, or tax lien, to the same extent
979 as though the land had been conveyed by voluntary deed. The
980 easement must be evidenced by written instrument recorded in the
981 office of the clerk of the circuit court in the county where
982 such land is located before the recording of such tax deed or
983 master's deed, or, if not recorded, an easement for a public
984 service purpose must be evidenced by wires, poles, or other
985 visible occupation, an easement for drainage must be evidenced
986 by a waterway, water bed, or other visible occupation, and an
987 easement for the purpose of ingress and egress must be evidenced
988 by a road or other visible occupation to be entitled to the
989 benefit of this section; however, this shall apply only to tax
990 deeds issued after the effective date of this act.

991 Section 22. Effective upon this act becoming a law,
992 subsections (1) and (2) of section 197.573, Florida Statutes,
993 are amended to read:

994 197.573 Survival of restrictions and covenants after tax
995 sale.—

996 (1) When a deed or other recorded instrument in the chain
997 of title contains restrictions and covenants running with the



998 land, as hereinafter defined and limited, the restrictions and
999 covenants shall survive and be enforceable after the issuance of
1000 a tax deed or master's deed, or a clerk's certificate of title
1001 upon foreclosure of a tax deed, tax certificate, or tax lien, to
1002 the same extent that it would be enforceable against a voluntary
1003 grantee of the owner of the title immediately before the
1004 delivery of the tax deed, master's deed, or clerk's certificate
1005 of title.

1006 (2) This section applies ~~shall apply~~ to the usual
1007 restrictions and covenants limiting the use of property; the
1008 type, character and location of building; covenants against
1009 nuisances and what the former parties deemed to be undesirable
1010 conditions, in, upon, and about the property; and other similar
1011 restrictions and covenants; but this section does ~~shall~~ not
1012 protect covenants that:

1013 (a) Create ~~creating~~ any debt or lien against or upon the
1014 property, except one providing for satisfaction or survival of a
1015 lien of record held by a municipal or county governmental unit,
1016 or one providing a lien for assessments accruing after such tax
1017 deed, master's deed, or clerk's certificate of title to a
1018 condominium association, homeowners' association, property
1019 owners' association, or person having assessment powers under
1020 such covenants; or

1021 (b) Require ~~requiring~~ the grantee to expend money for any
1022 purpose, except one that may require that the premises be kept
1023 in a sanitary or sightly condition or one to abate nuisances or
1024 undesirable conditions.

1025 Section 23. Subsection (7) of section 201.02, Florida
1026 Statutes, is amended to read:



1027 201.02 Tax on deeds and other instruments relating to real
1028 property or interests in real property.—

1029 (7) Taxes imposed by this section do not apply to:

1030 (a) A deed, transfer, or conveyance between spouses or
1031 former spouses pursuant to an action for dissolution of their
1032 marriage wherein the real property is or was their marital home
1033 or an interest therein. Taxes paid pursuant to this section
1034 shall be refunded in those cases in which a deed, transfer, or
1035 conveyance occurred 1 year before a dissolution of marriage.
1036 This paragraph ~~subsection~~ applies in spite of any consideration
1037 as defined in subsection (1). This paragraph ~~subsection~~ does not
1038 apply to a deed, transfer, or conveyance executed before July 1,
1039 1997.

1040 (b) A deed or other instrument that transfers or conveys
1041 homestead property or any interest in homestead property between
1042 spouses, if the only consideration for the transfer or
1043 conveyance is the amount of a mortgage or other lien encumbering
1044 the homestead property at the time of the transfer or conveyance
1045 and if the deed or other instrument is recorded within 1 year
1046 after the date of the marriage. This paragraph applies to
1047 transfers or conveyances from one spouse to another, from one
1048 spouse to both spouses, or from both spouses to one spouse. For
1049 the purpose of this paragraph, the term "homestead property" has
1050 the same meaning as the term "homestead" as defined in s.
1051 192.001.

1052 Section 24. Section 201.25, Florida Statutes, is created to
1053 read:

1054 201.25 Tax exemptions for certain loans.—There shall be
1055 exempt from all taxes imposed by this chapter:



844462

1056 (1) Any loan made by the Florida Small Business Emergency
1057 Bridge Loan Program in response to a disaster that results in a
1058 state of emergency declared by executive order or proclamation
1059 of the Governor pursuant to s. 252.36.

1060 (2) Any loan made by the Agricultural Economic Development
1061 Program pursuant to s. 570.82.

1062 Section 25. Section 205.055, Florida Statutes, is created
1063 to read:

1064 205.055 Exemptions; veterans, spouses of veterans and
1065 certain servicemembers, and low-income persons.-

1066 (1) The following persons are entitled to an exemption from
1067 a business tax and any fees imposed under this chapter:

1068 (a) A veteran of the United States Armed Forces who was
1069 honorably discharged upon separation from service, or the spouse
1070 or unremarried surviving spouse of such a veteran.

1071 (b) The spouse of an active duty military servicemember who
1072 has relocated to the county or municipality pursuant to a
1073 permanent change of station order.

1074 (c) A person who is receiving public assistance as defined
1075 in s. 409.2554.

1076 (d) A person whose household income is below 130 percent of
1077 the federal poverty level based on the current year's federal
1078 poverty guidelines.

1079 (2) A person must complete and sign, under penalty of
1080 perjury, a Request for Fee Exemption to be furnished by the
1081 local governing authority and provide written documentation in
1082 support of his or her request for an exemption under subsection
1083 (1).

1084 (3) If a person who is exempt under subsection (1) owns a



844462

1085 majority interest in a business with fewer than 100 employees,
1086 the business is exempt. Such person must complete and sign,
1087 under penalty of perjury, a Request for Fee Exemption to be
1088 furnished by the local governing authority and provide written
1089 documentation in support of his or her request for an exemption
1090 for the business under this subsection.

1091 Section 26. Section 205.171, Florida Statutes, is repealed.

1092 Section 27. Notwithstanding the creation of s. 205.055,
1093 Florida Statutes, and the repeal of s. 205.171, Florida
1094 Statutes, by this act, a municipality that imposes a business
1095 tax on merchants which is measured by gross receipts from the
1096 sale of merchandise or services, or both, may continue to impose
1097 such tax and may, by ordinance, revise the definition of the
1098 term "merchant." However, the municipality may not revise the
1099 rate of the tax measured by gross sales.

1100 Section 28. Subsection (2) of section 206.052, Florida
1101 Statutes, is renumbered as subsection (3), and a new subsection
1102 (2) is added to that section, to read:

1103 206.052 Export of tax-free fuels.-

1104 (2) A terminal supplier may purchase taxable motor fuels
1105 from another terminal supplier at a terminal without paying the
1106 tax imposed pursuant to this part only under the following
1107 circumstances:

1108 (a) The terminal supplier who purchased the motor fuel will
1109 sell the motor fuel to a licensed exporter for immediate export
1110 from the state.

1111 (b) The terminal supplier who purchased the motor fuel has
1112 designated to the terminal supplier who sold the motor fuel the
1113 destination for delivery of the fuel to a location outside the



1114 state.

1115 (c) The terminal supplier who purchased the motor fuel is
1116 licensed in the state of destination and has supplied the
1117 terminal supplier who sold the motor fuel with that license
1118 number.

1119 (d) The licensed exporter has not been barred from making
1120 tax-free exports by the department for violation of s.
1121 206.051(5).

1122 (e) The terminal supplier who sold the motor fuel to the
1123 other terminal supplier collects and remits to the state of
1124 destination all taxes imposed by the destination state on the
1125 fuel.

1126 Section 29. Effective July 1, 2019, section 206.9826,
1127 Florida Statutes, is created to read:

1128 206.9826 Refund for certain air carriers.—An air carrier
1129 conducting scheduled operations or all-cargo operations that are
1130 authorized under 14 C.F.R. part 121, 14 C.F.R. part 129, or 14
1131 C.F.R. part 135, is entitled to receive a refund of 1.42 cents
1132 per gallon of the taxes imposed by this part on aviation fuel
1133 purchased by such air carrier. The refund provided under this
1134 section plus the refund provided under s. 206.9855 may not
1135 exceed 4.27 cents per gallon of aviation fuel purchased by an
1136 air carrier.

1137 Section 30. Subsections (3) and (8) of section 206.9952,
1138 Florida Statutes, are amended to read:

1139 206.9952 Application for license as a natural gas fuel
1140 retailer.—

1141 (3) (a) Any person who acts as a natural gas retailer and
1142 does not hold a valid natural gas fuel retailer license shall



1143 pay a penalty of \$200 for each month of operation without a
1144 license. This paragraph expires December 31, 2023 ~~2018~~.

1145 (b) Effective January 1, 2024 ~~2019~~, any person who acts as
1146 a natural gas fuel retailer and does not hold a valid natural
1147 gas fuel retailer license shall pay a penalty of 25 percent of
1148 the tax assessed on the total purchases made during the
1149 unlicensed period.

1150 (8) With the exception of a state or federal agency or a
1151 political subdivision licensed under this chapter, each person,
1152 as defined in this part, who operates as a natural gas fuel
1153 retailer shall report monthly to the department and pay a tax on
1154 all natural gas fuel purchases beginning January 1, 2024 ~~2019~~.

1155 Section 31. Subsection (2) of section 206.9955, Florida
1156 Statutes, is amended to read:

1157 206.9955 Levy of natural gas fuel tax.—

1158 (2) Effective January 1, 2024 ~~2019~~, the following taxes
1159 shall be imposed:

1160 (a) An excise tax of 4 cents upon each motor fuel
1161 equivalent gallon of natural gas fuel.

1162 (b) An additional tax of 1 cent upon each motor fuel
1163 equivalent gallon of natural gas fuel, which is designated as
1164 the "ninth-cent fuel tax."

1165 (c) An additional tax of 1 cent on each motor fuel
1166 equivalent gallon of natural gas fuel by each county, which is
1167 designated as the "local option fuel tax."

1168 (d) An additional tax on each motor fuel equivalent gallon
1169 of natural gas fuel, which is designated as the "State
1170 Comprehensive Enhanced Transportation System Tax," at a rate
1171 determined pursuant to this paragraph. Before January 1, 2024,



1172 and each year thereafter ~~Each calendar year~~, the department
1173 shall determine the tax rate applicable to the sale of natural
1174 gas fuel for the following 12-month period beginning January 1,
1175 rounded to the nearest tenth of a cent, by adjusting the
1176 ~~initially established~~ tax rate of 5.8 cents per gallon by the
1177 percentage change in the average of the Consumer Price Index
1178 issued by the United States Department of Labor for the most
1179 recent 12-month period ending September 30, compared to the base
1180 year average, which is the average for the 12-month period
1181 ending September 30, 2013.

1182 (e)1. An additional tax is imposed on each motor fuel
1183 equivalent gallon of natural gas fuel for the privilege of
1184 selling natural gas fuel. Before January 1, 2024, and each year
1185 thereafter ~~Each calendar year~~, the department shall determine
1186 the tax rate applicable to the sale of natural gas fuel, rounded
1187 to the nearest tenth of a cent, for the following 12-month
1188 period beginning January 1, ~~The tax rate is calculated by~~
1189 adjusting the ~~initially established~~ tax rate of 9.2 cents per
1190 gallon by the percentage change in the average of the Consumer
1191 Price Index issued by the United States Department of Labor for
1192 the most recent 12-month period ending September 30, compared to
1193 the base year average, which is the average for the 12-month
1194 period ending September 30, 2013.

1195 2. The department is authorized to adopt rules and publish
1196 forms to administer this paragraph.

1197 Section 32. Subsection (1) of section 206.996, Florida
1198 Statutes, is amended to read:

1199 206.996 Monthly reports by natural gas fuel retailers;
1200 deductions.-



1201 (1) For the purpose of determining the amount of taxes
1202 imposed by s. 206.9955, each natural gas fuel retailer shall
1203 file beginning with February 2024 ~~2019~~, and each month
1204 thereafter, no later than the 20th day of each month, monthly
1205 reports electronically with the department showing information
1206 on inventory, purchases, nontaxable disposals, taxable uses, and
1207 taxable sales in gallons of natural gas fuel for the preceding
1208 month. However, if the 20th day of the month falls on a
1209 Saturday, Sunday, or federal or state legal holiday, a return
1210 must be accepted if it is electronically filed on the next
1211 succeeding business day. The reports must include, or be
1212 verified by, a written declaration stating that such report is
1213 made under the penalties of perjury. The natural gas fuel
1214 retailer shall deduct from the amount of taxes shown by the
1215 report to be payable an amount equivalent to 0.67 percent of the
1216 taxes on natural gas fuel imposed by s. 206.9955(2)(a) and (e),
1217 which deduction is allowed to the natural gas fuel retailer to
1218 compensate it for services rendered and expenses incurred in
1219 complying with the requirements of this part. This allowance is
1220 not deductible unless payment of applicable taxes is made on or
1221 before the 20th day of the month. This subsection may not be
1222 construed as authorizing a deduction from the constitutional
1223 fuel tax or the fuel sales tax.

1224 Section 33. Section 210.205, Florida Statutes, is created
1225 to read:

1226 210.205 Cigarette tax distribution reporting.—By March 15
1227 of each year, each entity that received a distribution pursuant
1228 to s. 210.20(2)(b) in the preceding calendar year shall report
1229 to the Office of Economic and Demographic Research the following



1230 information:

1231 (1) An itemized accounting of all expenditures of the funds
1232 distributed in the preceding calendar year, including amounts
1233 spent on debt service.

1234 (2) A statement indicating what portion of the distributed
1235 funds have been pledged for debt service.

1236 (3) The original principal amount and current debt service
1237 schedule of any bonds or other borrowing for which the
1238 distributed funds have been pledged for debt service.

1239 Section 34. Effective January 1, 2019, paragraphs (c) and
1240 (d) of subsection (1) of section 212.031, Florida Statutes, are
1241 amended to read:

1242 212.031 Tax on rental or license fee for use of real
1243 property.-

1244 (1)

1245 (c) For the exercise of such privilege, a tax is levied at
1246 the rate of 5.7 ~~5.8~~ percent of and on the total rent or license
1247 fee charged for such real property by the person charging or
1248 collecting the rental or license fee. The total rent or license
1249 fee charged for such real property shall include payments for
1250 the granting of a privilege to use or occupy real property for
1251 any purpose and shall include base rent, percentage rents, or
1252 similar charges. Such charges shall be included in the total
1253 rent or license fee subject to tax under this section whether or
1254 not they can be attributed to the ability of the lessor's or
1255 licensor's property as used or operated to attract customers.
1256 Payments for intrinsically valuable personal property such as
1257 franchises, trademarks, service marks, logos, or patents are not
1258 subject to tax under this section. In the case of a contractual



1259 arrangement that provides for both payments taxable as total
1260 rent or license fee and payments not subject to tax, the tax
1261 shall be based on a reasonable allocation of such payments and
1262 shall not apply to that portion which is for the nontaxable
1263 payments.

1264 (d) When the rental or license fee of any such real
1265 property is paid by way of property, goods, wares, merchandise,
1266 services, or other thing of value, the tax shall be at the rate
1267 of 5.7 ~~5.8~~ percent of the value of the property, goods, wares,
1268 merchandise, services, or other thing of value.

1269 Section 35. Paragraph (d) of subsection (2) of section
1270 212.055, Florida Statutes, is amended to read:

1271 212.055 Discretionary sales surtaxes; legislative intent;
1272 authorization and use of proceeds.—It is the legislative intent
1273 that any authorization for imposition of a discretionary sales
1274 surtax shall be published in the Florida Statutes as a
1275 subsection of this section, irrespective of the duration of the
1276 levy. Each enactment shall specify the types of counties
1277 authorized to levy; the rate or rates which may be imposed; the
1278 maximum length of time the surtax may be imposed, if any; the
1279 procedure which must be followed to secure voter approval, if
1280 required; the purpose for which the proceeds may be expended;
1281 and such other requirements as the Legislature may provide.
1282 Taxable transactions and administrative procedures shall be as
1283 provided in s. 212.054.

1284 (2) LOCAL GOVERNMENT INFRASTRUCTURE SURTAX.—

1285 (d) The proceeds of the surtax authorized by this
1286 subsection and any accrued interest shall be expended by the
1287 school district, within the county and municipalities within the



1288 county, or, in the case of a negotiated joint county agreement,
1289 within another county, to finance, plan, and construct
1290 infrastructure; to acquire any interest in land for public
1291 recreation, conservation, or protection of natural resources or
1292 to prevent or satisfy private property rights claims resulting
1293 from limitations imposed by the designation of an area of
1294 critical state concern; to provide loans, grants, or rebates to
1295 residential or commercial property owners who make energy
1296 efficiency improvements to their residential or commercial
1297 property, if a local government ordinance authorizing such use
1298 is approved by referendum; or to finance the closure of county-
1299 owned or municipally owned solid waste landfills that have been
1300 closed or are required to be closed by order of the Department
1301 of Environmental Protection. Any use of the proceeds or interest
1302 for purposes of landfill closure before July 1, 1993, is
1303 ratified. The proceeds and any interest may not be used for the
1304 operational expenses of infrastructure, except that a county
1305 that has a population of fewer than 75,000 and that is required
1306 to close a landfill may use the proceeds or interest for long-
1307 term maintenance costs associated with landfill closure.
1308 Counties, as defined in s. 125.011, and charter counties may, in
1309 addition, use the proceeds or interest to retire or service
1310 indebtedness incurred for bonds issued before July 1, 1987, for
1311 infrastructure purposes, and for bonds subsequently issued to
1312 refund such bonds. Any use of the proceeds or interest for
1313 purposes of retiring or servicing indebtedness incurred for
1314 refunding bonds before July 1, 1999, is ratified.

1315 1. For the purposes of this paragraph, the term
1316 "infrastructure" means:



1317 a. Any fixed capital expenditure or fixed capital outlay
1318 associated with the construction, reconstruction, or improvement
1319 of public facilities that have a life expectancy of 5 or more
1320 years, any related land acquisition, land improvement, design,
1321 and engineering costs, and all other professional and related
1322 costs required to bring the public facilities into service. For
1323 purposes of this sub-subparagraph, the term "public facilities"
1324 means facilities as defined in s. 163.3164(38), s. 163.3221(13),
1325 or s. 189.012(5), and includes facilities that are necessary to
1326 carry out governmental purposes, including, but not limited to,
1327 fire stations, general governmental office buildings, and animal
1328 shelters, regardless of whether the facilities are owned by the
1329 local taxing authority or another governmental entity.

1330 b. A fire department vehicle, an emergency medical service
1331 vehicle, a sheriff's office vehicle, a police department
1332 vehicle, or any other vehicle, and the equipment necessary to
1333 outfit the vehicle for its official use or equipment that has a
1334 life expectancy of at least 5 years.

1335 c. Any expenditure for the construction, lease, or
1336 maintenance of, or provision of utilities or security for,
1337 facilities, as defined in s. 29.008.

1338 d. Any fixed capital expenditure or fixed capital outlay
1339 associated with the improvement of private facilities that have
1340 a life expectancy of 5 or more years and that the owner agrees
1341 to make available for use on a temporary basis as needed by a
1342 local government as a public emergency shelter or a staging area
1343 for emergency response equipment during an emergency officially
1344 declared by the state or by the local government under s.
1345 252.38. Such improvements are limited to those necessary to



1346 comply with current standards for public emergency evacuation
1347 shelters. The owner must enter into a written contract with the
1348 local government providing the improvement funding to make the
1349 private facility available to the public for purposes of
1350 emergency shelter at no cost to the local government for a
1351 minimum of 10 years after completion of the improvement, with
1352 the provision that the obligation will transfer to any
1353 subsequent owner until the end of the minimum period.

1354 e. Any land acquisition expenditure for a residential
1355 housing project in which at least 30 percent of the units are
1356 affordable to individuals or families whose total annual
1357 household income does not exceed 120 percent of the area median
1358 income adjusted for household size, if the land is owned by a
1359 local government or by a special district that enters into a
1360 written agreement with the local government to provide such
1361 housing. The local government or special district may enter into
1362 a ground lease with a public or private person or entity for
1363 nominal or other consideration for the construction of the
1364 residential housing project on land acquired pursuant to this
1365 sub-subparagraph.

1366 f. Instructional technology used solely in a school
1367 district's classrooms. As used in this sub-subparagraph, the
1368 term "instructional technology" means an interactive device that
1369 assists a teacher in instructing a class or a group of students
1370 and includes the necessary hardware and software to operate the
1371 interactive device. The term also includes support systems in
1372 which an interactive device may mount and is not required to be
1373 affixed to the facilities.

1374 2. For the purposes of this paragraph, the term "energy



1375 efficiency improvement" means any energy conservation and
1376 efficiency improvement that reduces consumption through
1377 conservation or a more efficient use of electricity, natural
1378 gas, propane, or other forms of energy on the property,
1379 including, but not limited to, air sealing; installation of
1380 insulation; installation of energy-efficient heating, cooling,
1381 or ventilation systems; installation of solar panels; building
1382 modifications to increase the use of daylight or shade;
1383 replacement of windows; installation of energy controls or
1384 energy recovery systems; installation of electric vehicle
1385 charging equipment; installation of systems for natural gas fuel
1386 as defined in s. 206.9951; and installation of efficient
1387 lighting equipment.

1388 3. Notwithstanding any other provision of this subsection,
1389 a local government infrastructure surtax imposed or extended
1390 after July 1, 1998, may allocate up to 15 percent of the surtax
1391 proceeds for deposit into a trust fund within the county's
1392 accounts created for the purpose of funding economic development
1393 projects having a general public purpose of improving local
1394 economies, including the funding of operational costs and
1395 incentives related to economic development. The ballot statement
1396 must indicate the intention to make an allocation under the
1397 authority of this subparagraph.

1398 Section 36. Effective upon this act becoming a law,
1399 subsection (10) is added to section 212.055, Florida Statutes,
1400 to read:

1401 212.055 Discretionary sales surtaxes; legislative intent;
1402 authorization and use of proceeds.—It is the legislative intent
1403 that any authorization for imposition of a discretionary sales



1404 surtax shall be published in the Florida Statutes as a
1405 subsection of this section, irrespective of the duration of the
1406 levy. Each enactment shall specify the types of counties
1407 authorized to levy; the rate or rates which may be imposed; the
1408 maximum length of time the surtax may be imposed, if any; the
1409 procedure which must be followed to secure voter approval, if
1410 required; the purpose for which the proceeds may be expended;
1411 and such other requirements as the Legislature may provide.
1412 Taxable transactions and administrative procedures shall be as
1413 provided in s. 212.054.

1414 (10) PERFORMANCE AUDIT.-

1415 (a) For any referendum held on or after the effective date
1416 of this act to adopt or amend a discretionary sales surtax under
1417 this section, an independent certified public accountant
1418 licensed pursuant to chapter 473 shall conduct a performance
1419 audit of the county or school district holding the referendum.
1420 The Office of Program Policy Analysis and Government
1421 Accountability shall procure the certified public accountant and
1422 may use carryforward funds to pay for the services of the
1423 certified public accountant.

1424 (b) At least 60 days before the referendum is held, the
1425 performance audit shall be completed and the audit report,
1426 including any findings, recommendations, or other accompanying
1427 documents shall be made available on the official website of the
1428 county or school district. The county or school district shall
1429 keep the information on its website for 2 years from the date it
1430 was posted.

1431 (c) For purposes of this subsection, the term "performance
1432 audit" means an examination of the county or school district



844462

1433 conducted according to applicable government auditing standards
1434 or auditing and evaluation standards of other appropriate
1435 authoritative bodies. At a minimum, a performance audit must
1436 include an examination of issues related to the following:

1437 1. The economy, efficiency, or effectiveness of the county
1438 or school district.

1439 2. The structure or design of the county government or
1440 school district to accomplish its goals and objectives.

1441 3. Alternative methods of providing county or school
1442 district services or products.

1443 4. Goals, objectives, and performance measures used by the
1444 county or school district to monitor and report program
1445 accomplishments.

1446 5. The accuracy or adequacy of public documents, reports,
1447 and requests prepared by the county or school district.

1448 6. Compliance of the county or school district with
1449 appropriate policies, rules, and laws.

1450 Section 37. Paragraphs (e) and (p) of subsection (5) and
1451 paragraphs (ff) and (jjj) of subsection (7) of section 212.08,
1452 Florida Statutes, are amended, paragraph (t) is added to
1453 subsection (5) of that section, and paragraph (ooo) is added to
1454 subsection (7) of that section, to read:

1455 212.08 Sales, rental, use, consumption, distribution, and
1456 storage tax; specified exemptions.—The sale at retail, the
1457 rental, the use, the consumption, the distribution, and the
1458 storage to be used or consumed in this state of the following
1459 are hereby specifically exempt from the tax imposed by this
1460 chapter.

1461 (5) EXEMPTIONS; ACCOUNT OF USE.—



1462 (e) *Gas or electricity used for certain agricultural*
1463 *purposes.*—

1464 1. Butane gas, propane gas, natural gas, and all other
1465 forms of liquefied petroleum gases are exempt from the tax
1466 imposed by this chapter if used in any tractor, vehicle, or
1467 other farm equipment which is used exclusively on a farm or for
1468 processing farm products on the farm and no part of which gas is
1469 used in any vehicle or equipment driven or operated on the
1470 public highways of this state, or if used in any tractor,
1471 vehicle, or other farm equipment that is used directly or
1472 indirectly for the production, packing, or processing of
1473 aquacultural products as defined in s. 597.0015. This
1474 restriction does not apply to the movement of farm vehicles or
1475 farm equipment between farms. The transporting of bees by water
1476 and the operating of equipment used in the apiary of a beekeeper
1477 is also deemed an exempt use.

1478 2. Electricity used directly or indirectly for production,
1479 packing, or processing of agricultural products on the farm,
1480 inclusive of the raising of aquaculture products as defined in
1481 s. 597.0015, or used directly or indirectly in a packinghouse,
1482 is exempt from the tax imposed by this chapter. As used in this
1483 subsection, the term "packinghouse" means any building or
1484 structure where fruits, vegetables, or meat from cattle or hogs
1485 or fish is packed or otherwise prepared for market or shipment
1486 in fresh form for wholesale distribution. The exemption does not
1487 apply to electricity used in buildings or structures where
1488 agricultural products are sold at retail. This exemption applies
1489 only if the electricity used for the exempt purposes is
1490 separately metered. If the electricity is not separately



1491 metered, it is conclusively presumed that some portion of the
1492 electricity is used for a nonexempt purpose, and all of the
1493 electricity used for such purposes is taxable. For purposes of
1494 this subparagraph, the term "fish" means any of numerous cold-
1495 blooded aquatic vertebrates of the superclass Pisces,
1496 characteristically having fins, gills, and a streamlined body,
1497 which is raised through aquaculture.

1498 (p) *Community contribution tax credit for donations.*—

1499 1. Authorization.—Persons who are registered with the
1500 department under s. 212.18 to collect or remit sales or use tax
1501 and who make donations to eligible sponsors are eligible for tax
1502 credits against their state sales and use tax liabilities as
1503 provided in this paragraph:

1504 a. The credit shall be computed as 50 percent of the
1505 person's approved annual community contribution.

1506 b. The credit shall be granted as a refund against state
1507 sales and use taxes reported on returns and remitted in the 12
1508 months preceding the date of application to the department for
1509 the credit as required in sub-subparagraph 3.c. If the annual
1510 credit is not fully used through such refund because of
1511 insufficient tax payments during the applicable 12-month period,
1512 the unused amount may be included in an application for a refund
1513 made pursuant to sub-subparagraph 3.c. in subsequent years
1514 against the total tax payments made for such year. Carryover
1515 credits may be applied for a 3-year period without regard to any
1516 time limitation that would otherwise apply under s. 215.26.

1517 c. A person may not receive more than \$200,000 in annual
1518 tax credits for all approved community contributions made in any
1519 one year.



1520 d. All proposals for the granting of the tax credit require
1521 the prior approval of the Department of Economic Opportunity.

1522 e. The total amount of tax credits which may be granted for
1523 all programs approved under this paragraph, s. 220.183, and s.
1524 624.5105 is \$12.5 million in the 2018-2019 fiscal year, \$13.5
1525 million ~~\$21.4 million~~ in the 2019-2020 ~~2017-2018~~ fiscal year,
1526 and \$10.5 million in each fiscal year thereafter for projects
1527 that provide housing opportunities for persons with special
1528 needs or homeownership opportunities for low-income households
1529 or very-low-income households and \$3.5 million each fiscal year
1530 for all other projects. As used in this paragraph, the term
1531 "person with special needs" has the same meaning as in s.
1532 420.0004 and the terms "low-income person," "low-income
1533 household," "very-low-income person," and "very-low-income
1534 household" have the same meanings as in s. 420.9071.

1535 f. A person who is eligible to receive the credit provided
1536 in this paragraph, s. 220.183, or s. 624.5105 may receive the
1537 credit only under one section of the person's choice.

1538 2. Eligibility requirements.-

1539 a. A community contribution by a person must be in the
1540 following form:

1541 (I) Cash or other liquid assets;

1542 (II) Real property, including 100 percent ownership of a
1543 real property holding company;

1544 (III) Goods or inventory; or

1545 (IV) Other physical resources identified by the Department
1546 of Economic Opportunity.

1547
1548 For purposes of this sub-subparagraph, the term "real property



1549 holding company" means a Florida entity, such as a Florida
1550 limited liability company, that is wholly owned by the person;
1551 is the sole owner of real property, as defined in s.
1552 192.001(12), located in the state; is disregarded as an entity
1553 for federal income tax purposes pursuant to 26 C.F.R. s.
1554 301.7701-3(b)(1)(ii); and at the time of contribution to an
1555 eligible sponsor, has no material assets other than the real
1556 property and any other property that qualifies as a community
1557 contribution.

1558 b. All community contributions must be reserved exclusively
1559 for use in a project. As used in this sub-subparagraph, the term
1560 "project" means activity undertaken by an eligible sponsor which
1561 is designed to construct, improve, or substantially rehabilitate
1562 housing that is affordable to low-income households or very-low-
1563 income households; designed to provide housing opportunities for
1564 persons with special needs; designed to provide commercial,
1565 industrial, or public resources and facilities; or designed to
1566 improve entrepreneurial and job-development opportunities for
1567 low-income persons. A project may be the investment necessary to
1568 increase access to high-speed broadband capability in a rural
1569 community that had an enterprise zone designated pursuant to
1570 chapter 290 as of May 1, 2015, including projects that result in
1571 improvements to communications assets that are owned by a
1572 business. A project may include the provision of museum
1573 educational programs and materials that are directly related to
1574 a project approved between January 1, 1996, and December 31,
1575 1999, and located in an area which was in an enterprise zone
1576 designated pursuant to s. 290.0065 as of May 1, 2015. This
1577 paragraph does not preclude projects that propose to construct



1578 or rehabilitate housing for low-income households or very-low-
1579 income households on scattered sites or housing opportunities
1580 for persons with special needs. With respect to housing,
1581 contributions may be used to pay the following eligible special
1582 needs, low-income, and very-low-income housing-related
1583 activities:

1584 (I) Project development impact and management fees for
1585 special needs, low-income, or very-low-income housing projects;

1586 (II) Down payment and closing costs for persons with
1587 special needs, low-income persons, and very-low-income persons;

1588 (III) Administrative costs, including housing counseling
1589 and marketing fees, not to exceed 10 percent of the community
1590 contribution, directly related to special needs, low-income, or
1591 very-low-income projects; and

1592 (IV) Removal of liens recorded against residential property
1593 by municipal, county, or special district local governments if
1594 satisfaction of the lien is a necessary precedent to the
1595 transfer of the property to a low-income person or very-low-
1596 income person for the purpose of promoting home ownership.

1597 Contributions for lien removal must be received from a
1598 nonrelated third party.

1599 c. The project must be undertaken by an "eligible sponsor,"
1600 which includes:

1601 (I) A community action program;

1602 (II) A nonprofit community-based development organization
1603 whose mission is the provision of housing for persons with
1604 special needs, low-income households, or very-low-income
1605 households or increasing entrepreneurial and job-development
1606 opportunities for low-income persons;



- 1607 (III) A neighborhood housing services corporation;
1608 (IV) A local housing authority created under chapter 421;
1609 (V) A community redevelopment agency created under s.
1610 163.356;
1611 (VI) A historic preservation district agency or
1612 organization;
1613 (VII) A local workforce development board;
1614 (VIII) A direct-support organization as provided in s.
1615 1009.983;
1616 (IX) An enterprise zone development agency created under s.
1617 290.0056;
1618 (X) A community-based organization incorporated under
1619 chapter 617 which is recognized as educational, charitable, or
1620 scientific pursuant to s. 501(c)(3) of the Internal Revenue Code
1621 and whose bylaws and articles of incorporation include
1622 affordable housing, economic development, or community
1623 development as the primary mission of the corporation;
1624 (XI) Units of local government;
1625 (XII) Units of state government; or
1626 (XIII) Any other agency that the Department of Economic
1627 Opportunity designates by rule.

1628
1629 A contributing person may not have a financial interest in the
1630 eligible sponsor.

1631 d. The project must be located in an area which was in an
1632 enterprise zone designated pursuant to chapter 290 as of May 1,
1633 2015, or a Front Porch Florida Community, unless the project
1634 increases access to high-speed broadband capability in a rural
1635 community that had an enterprise zone designated pursuant to



1636 chapter 290 as of May 1, 2015, but is physically located outside
1637 the designated rural zone boundaries. Any project designed to
1638 construct or rehabilitate housing for low-income households or
1639 very-low-income households or housing opportunities for persons
1640 with special needs is exempt from the area requirement of this
1641 sub-subparagraph.

1642 e.(I) If, during the first 10 business days of the state
1643 fiscal year, eligible tax credit applications for projects that
1644 provide housing opportunities for persons with special needs or
1645 homeownership opportunities for low-income households or very-
1646 low-income households are received for less than the annual tax
1647 credits available for those projects, the Department of Economic
1648 Opportunity shall grant tax credits for those applications and
1649 grant remaining tax credits on a first-come, first-served basis
1650 for subsequent eligible applications received before the end of
1651 the state fiscal year. If, during the first 10 business days of
1652 the state fiscal year, eligible tax credit applications for
1653 projects that provide housing opportunities for persons with
1654 special needs or homeownership opportunities for low-income
1655 households or very-low-income households are received for more
1656 than the annual tax credits available for those projects, the
1657 Department of Economic Opportunity shall grant the tax credits
1658 for those applications as follows:

1659 (A) If tax credit applications submitted for approved
1660 projects of an eligible sponsor do not exceed \$200,000 in total,
1661 the credits shall be granted in full if the tax credit
1662 applications are approved.

1663 (B) If tax credit applications submitted for approved
1664 projects of an eligible sponsor exceed \$200,000 in total, the



1665 amount of tax credits granted pursuant to sub-sub-sub-
1666 subparagraph (A) shall be subtracted from the amount of
1667 available tax credits, and the remaining credits shall be
1668 granted to each approved tax credit application on a pro rata
1669 basis.

1670 (II) If, during the first 10 business days of the state
1671 fiscal year, eligible tax credit applications for projects other
1672 than those that provide housing opportunities for persons with
1673 special needs or homeownership opportunities for low-income
1674 households or very-low-income households are received for less
1675 than the annual tax credits available for those projects, the
1676 Department of Economic Opportunity shall grant tax credits for
1677 those applications and shall grant remaining tax credits on a
1678 first-come, first-served basis for subsequent eligible
1679 applications received before the end of the state fiscal year.
1680 If, during the first 10 business days of the state fiscal year,
1681 eligible tax credit applications for projects other than those
1682 that provide housing opportunities for persons with special
1683 needs or homeownership opportunities for low-income households
1684 or very-low-income households are received for more than the
1685 annual tax credits available for those projects, the Department
1686 of Economic Opportunity shall grant the tax credits for those
1687 applications on a pro rata basis.

1688 3. Application requirements.-

1689 a. An eligible sponsor seeking to participate in this
1690 program must submit a proposal to the Department of Economic
1691 Opportunity which sets forth the name of the sponsor, a
1692 description of the project, and the area in which the project is
1693 located, together with such supporting information as is



1694 prescribed by rule. The proposal must also contain a resolution
1695 from the local governmental unit in which the project is located
1696 certifying that the project is consistent with local plans and
1697 regulations.

1698 b. A person seeking to participate in this program must
1699 submit an application for tax credit to the Department of
1700 Economic Opportunity which sets forth the name of the sponsor, a
1701 description of the project, and the type, value, and purpose of
1702 the contribution. The sponsor shall verify, in writing, the
1703 terms of the application and indicate its receipt of the
1704 contribution, and such verification must accompany the
1705 application for tax credit. The person must submit a separate
1706 tax credit application to the Department of Economic Opportunity
1707 for each individual contribution that it makes to each
1708 individual project.

1709 c. A person who has received notification from the
1710 Department of Economic Opportunity that a tax credit has been
1711 approved must apply to the department to receive the refund.
1712 Application must be made on the form prescribed for claiming
1713 refunds of sales and use taxes and be accompanied by a copy of
1714 the notification. A person may submit only one application for
1715 refund to the department within a 12-month period.

1716 4. Administration.—

1717 a. The Department of Economic Opportunity may adopt rules
1718 necessary to administer this paragraph, including rules for the
1719 approval or disapproval of proposals by a person.

1720 b. The decision of the Department of Economic Opportunity
1721 must be in writing, and, if approved, the notification shall
1722 state the maximum credit allowable to the person. Upon approval,



1723 the Department of Economic Opportunity shall transmit a copy of
1724 the decision to the department.

1725 c. The Department of Economic Opportunity shall
1726 periodically monitor all projects in a manner consistent with
1727 available resources to ensure that resources are used in
1728 accordance with this paragraph; however, each project must be
1729 reviewed at least once every 2 years.

1730 d. The Department of Economic Opportunity shall, in
1731 consultation with the statewide and regional housing and
1732 financial intermediaries, market the availability of the
1733 community contribution tax credit program to community-based
1734 organizations.

1735 (t) Machinery and equipment used in aquacultural
1736 activities.-

1737 1. Industrial machinery and equipment purchased for use in
1738 aquacultural activities at fixed locations are exempt from the
1739 tax imposed by this chapter.

1740 2. As used in this paragraph, the term:

1741 a. "Aquacultural activities" means the business of the
1742 cultivation of aquatic organisms and certification under s.
1743 597.004. Aquacultural activities must produce an aquaculture
1744 product. For purposes of this sub-subparagraph, the term
1745 "aquaculture product" means aquatic organisms and any product
1746 derived from aquatic organisms that are owned and propagated,
1747 grown, or produced under controlled conditions. Such products do
1748 not include organisms harvested from the wild for depuration,
1749 wet storage, or relay for purification.

1750 b. "Industrial machinery and equipment" means tangible
1751 personal property or other property that has a depreciable life



1752 of 3 years or more and that is used as an integral part in the
1753 manufacturing, processing, compounding, or production of
1754 tangible personal property for sale. The term includes a
1755 building and its structural components, including heating and
1756 air-conditioning systems. The term includes parts and
1757 accessories only to the extent that the exemption thereof is
1758 consistent with this paragraph.

1759 (7) MISCELLANEOUS EXEMPTIONS.—Exemptions provided to any
1760 entity by this chapter do not inure to any transaction that is
1761 otherwise taxable under this chapter when payment is made by a
1762 representative or employee of the entity by any means,
1763 including, but not limited to, cash, check, or credit card, even
1764 when that representative or employee is subsequently reimbursed
1765 by the entity. In addition, exemptions provided to any entity by
1766 this subsection do not inure to any transaction that is
1767 otherwise taxable under this chapter unless the entity has
1768 obtained a sales tax exemption certificate from the department
1769 or the entity obtains or provides other documentation as
1770 required by the department. Eligible purchases or leases made
1771 with such a certificate must be in strict compliance with this
1772 subsection and departmental rules, and any person who makes an
1773 exempt purchase with a certificate that is not in strict
1774 compliance with this subsection and the rules is liable for and
1775 shall pay the tax. The department may adopt rules to administer
1776 this subsection.

1777 (ff) *Certain electricity or steam uses.*—

1778 1. Subject to the provisions of subparagraph 4., charges
1779 for electricity or steam used to operate machinery and equipment
1780 at a fixed location in this state when such machinery and



1781 equipment is used to manufacture, process, compound, produce, or
1782 prepare for shipment items of tangible personal property for
1783 sale, or to operate pollution control equipment, recycling
1784 equipment, maintenance equipment, or monitoring or control
1785 equipment used in such operations are exempt to the extent
1786 provided in this paragraph. If 75 percent or more of the
1787 electricity or steam used at the fixed location is used to
1788 operate qualifying machinery or equipment, 100 percent of the
1789 charges for electricity or steam used at the fixed location are
1790 exempt. If less than 75 percent but 50 percent or more of the
1791 electricity or steam used at the fixed location is used to
1792 operate qualifying machinery or equipment, 50 percent of the
1793 charges for electricity or steam used at the fixed location are
1794 exempt. If less than 50 percent of the electricity or steam used
1795 at the fixed location is used to operate qualifying machinery or
1796 equipment, none of the charges for electricity or steam used at
1797 the fixed location are exempt.

1798 2. This exemption applies only to industries classified
1799 under SIC Industry Major Group Numbers 10, 12, 13, 14, 20, 22,
1800 23, 24, 25, 26, 27, 28, 29, 30, 31, 32, 33, 34, 35, 36, 37, 38,
1801 and 39 and Industry Group Number 212 and industries classified
1802 under NAICS code 423930. As used in this paragraph, "SIC" means
1803 those classifications contained in the Standard Industrial
1804 Classification Manual, 1987, as published by the Office of
1805 Management and Budget, Executive Office of the President. As
1806 used in this subparagraph, the term "NAICS" means those
1807 classifications contained in the North American Industry
1808 Classification System, as published in 2007 by the Office of
1809 Management and Budget, Executive Office of the President.



1810 3. Possession by a seller of a written certification by the
1811 purchaser, certifying the purchaser's entitlement to an
1812 exemption permitted by this subsection, relieves the seller from
1813 the responsibility of collecting the tax on the nontaxable
1814 amounts, and the department shall look solely to the purchaser
1815 for recovery of such tax if it determines that the purchaser was
1816 not entitled to the exemption.

1817 4. Such exemption shall be applied as follows: beginning
1818 July 1, 2000, 100 percent of the charges for such electricity or
1819 steam shall be exempt.

1820 (jjj) *Certain machinery and equipment.*—

1821 1. Industrial machinery and equipment purchased by eligible
1822 manufacturing businesses which is used at a fixed location in
1823 this state for the manufacture, processing, compounding, or
1824 production of items of tangible personal property for sale is
1825 exempt from the tax imposed by this chapter. If, at the time of
1826 purchase, the purchaser furnishes the seller with a signed
1827 certificate certifying the purchaser's entitlement to exemption
1828 pursuant to this paragraph, the seller is not required to
1829 collect the tax on the sale of such items, and the department
1830 shall look solely to the purchaser for recovery of the tax if it
1831 determines that the purchaser was not entitled to the exemption.

1832 2. For purposes of this paragraph, the term:

1833 a. "Eligible manufacturing business" means any business
1834 whose primary business activity at the location where the
1835 industrial machinery and equipment is located is within the
1836 industries classified under NAICS codes 31, 32, 33, 112511, and
1837 423930.

1838 b. "Eligible postharvest activity business" means a



844462

1839 business whose primary business activity, at the location where
1840 the postharvest machinery and equipment is located, is within
1841 the industries classified under NAICS code 115114.

1842 c. "NAICS" means those classifications contained in the
1843 North American Industry Classification System, as published in
1844 2007 by the Office of Management and Budget, Executive Office of
1845 the President.

1846 d. "Primary business activity" means an activity
1847 representing more than 50 percent of the activities conducted at
1848 the location where the industrial machinery and equipment or
1849 postharvest machinery and equipment is located.

1850 e. "Industrial machinery and equipment" means tangible
1851 personal property or other property that has a depreciable life
1852 of 3 years or more and that is used as an integral part in the
1853 manufacturing, processing, compounding, or production of
1854 tangible personal property for sale. The term includes tangible
1855 personal property or other property that has a depreciable life
1856 of 3 years or more which is used as an integral part in the
1857 recycling of metals for sale. A building and its structural
1858 components are not industrial machinery and equipment unless the
1859 building or structural component is so closely related to the
1860 industrial machinery and equipment that it houses or supports
1861 that the building or structural component can be expected to be
1862 replaced when the machinery and equipment are replaced. Heating
1863 and air conditioning systems are not industrial machinery and
1864 equipment unless the sole justification for their installation
1865 is to meet the requirements of the production process, even
1866 though the system may provide incidental comfort to employees or
1867 serve, to an insubstantial degree, nonproduction activities. The



1868 term includes parts and accessories for industrial machinery and
1869 equipment only to the extent that the parts and accessories are
1870 purchased before the date the machinery and equipment are placed
1871 in service.

1872 f. "Postharvest activities" means services performed on
1873 crops, after their harvest, with the intent of preparing them
1874 for market or further processing. Postharvest activities
1875 include, but are not limited to, crop cleaning, sun drying,
1876 shelling, fumigating, curing, sorting, grading, packing, and
1877 cooling.

1878 g. "Postharvest machinery and equipment" means tangible
1879 personal property or other property with a depreciable life of 3
1880 years or more which is used primarily for postharvest
1881 activities. A building and its structural components are not
1882 postharvest industrial machinery and equipment unless the
1883 building or structural component is so closely related to the
1884 postharvest machinery and equipment that it houses or supports
1885 that the building or structural component can be expected to be
1886 replaced when the postharvest machinery and equipment is
1887 replaced. Heating and air conditioning systems are not
1888 postharvest machinery and equipment unless the sole
1889 justification for their installation is to meet the requirements
1890 of the postharvest activities process, even though the system
1891 may provide incidental comfort to employees or serve, to an
1892 insubstantial degree, nonpostharvest activities.

1893 3. Postharvest machinery and equipment purchased by an
1894 eligible postharvest activity business which is used at a fixed
1895 location in this state is exempt from the tax imposed by this
1896 chapter. All labor charges for the repair of, and parts and



844462

1897 materials used in the repair of and incorporated into, such
1898 postharvest machinery and equipment are also exempt. If, at the
1899 time of purchase, the purchaser furnishes the seller with a
1900 signed certificate certifying the purchaser's entitlement to
1901 exemption pursuant to this subparagraph, the seller is not
1902 required to collect the tax on the sale of such items, and the
1903 department shall look solely to the purchaser for recovery of
1904 the tax if it determines that the purchaser was not entitled to
1905 the exemption.

1906 4. A mixer drum affixed to a mixer truck which is used at
1907 any location in this state to mix, agitate, and transport
1908 freshly mixed concrete in a plastic state for sale is exempt
1909 from the tax imposed by this chapter. Parts and labor required
1910 to affix a mixer drum exempt under this subparagraph to a mixer
1911 truck are also exempt. If, at the time of purchase, the
1912 purchaser furnishes the seller with a signed certificate
1913 certifying the purchaser's entitlement to exemption pursuant to
1914 this subparagraph, the seller is not required to collect the tax
1915 on the sale of such items, and the department shall look solely
1916 to the purchaser for recovery of the tax if it determines that
1917 the purchaser was not entitled to the exemption. This
1918 subparagraph is repealed April 30, 2017.

1919 (ooo) Recycling roll off containers.-Recycling roll off
1920 containers purchased by a business whose primary business
1921 activity is within the industry classified under NAICS code
1922 423930 and which are used exclusively for business activities
1923 within the industry classified under NAICS code 423930 are
1924 exempt from the tax imposed by this chapter. As used in this
1925 paragraph, the term "NAICS" means those classifications



844462

1926 contained in the North American Industry Classification System,
1927 as published in 2007 by the Office of Management and Budget,
1928 Executive Office of the President.

1929 Section 38. Subsection (11) of section 212.12, Florida
1930 Statutes, is amended to read:

1931 212.12 Dealer's credit for collecting tax; penalties for
1932 noncompliance; powers of Department of Revenue in dealing with
1933 delinquents; brackets applicable to taxable transactions;
1934 records required.—

1935 (11) The department shall make available in an electronic
1936 format or otherwise the tax amounts and brackets applicable to
1937 all taxable transactions that occur in counties that have a
1938 surtax at a rate other than 1 percent which would otherwise have
1939 been transactions taxable at the rate of 6 percent. Likewise,
1940 the department shall make available in an electronic format or
1941 otherwise the tax amounts and brackets applicable to
1942 transactions taxable at 4.35 percent pursuant to s.

1943 212.05(1)(e)1.c. or the applicable tax rate pursuant to s.
1944 212.031(1) and on transactions which would otherwise have been
1945 so taxable in counties which have adopted a discretionary sales
1946 surtax.

1947 Section 39. Section 212.205, Florida Statutes, is created
1948 to read:

1949 212.205 Sales tax distribution reporting.—By March 15 of
1950 each year, each person who received a distribution pursuant to
1951 s. 212.20(6)(d)6.b.-f. in the preceding calendar year shall
1952 report to the Office of Economic and Demographic Research the
1953 following information:

1954 (1) An itemized accounting of all expenditures of the funds



1955 distributed in the preceding calendar year, including amounts
1956 spent on debt service.

1957 (2) A statement indicating what portion of the distributed
1958 funds have been pledged for debt service.

1959 (3) The original principal amount, and current debt service
1960 schedule of any bonds or other borrowing for which the
1961 distributed funds have been pledged for debt service.

1962 Section 40. Subsection (1) of section 213.018, Florida
1963 Statutes, is amended to read:

1964 213.018 Taxpayer problem resolution program; taxpayer
1965 assistance orders.—A taxpayer problem resolution program shall
1966 be available to taxpayers to facilitate the prompt review and
1967 resolution of taxpayer complaints and problems which have not
1968 been addressed or remedied through normal administrative
1969 proceedings or operational procedures and to assure that
1970 taxpayer rights are safeguarded and protected during tax
1971 determination and collection processes.

1972 (1) The Chief Inspector General shall appoint a taxpayers'
1973 rights advocate, and the executive director of the Department of
1974 Revenue shall designate a ~~taxpayers' rights advocate~~ and
1975 adequate staff to administer the taxpayer problem resolution
1976 program.

1977 Section 41. Paragraph (a) of subsection (7) of section
1978 213.053, Florida Statutes, is amended to read:

1979 213.053 Confidentiality and information sharing.—

1980 (7) (a) Any information received by the Department of
1981 Revenue in connection with the administration of taxes,
1982 including, but not limited to, information contained in returns,
1983 reports, accounts, or declarations filed by persons subject to



1984 tax, shall be made available to the following in performance of
1985 their official duties:

1986 1. The Auditor General or his or her authorized agent;

1987 2. The director of the Office of Program Policy Analysis
1988 and Government Accountability or his or her authorized agent;

1989 3. The Chief Financial Officer or his or her authorized
1990 agent;

1991 4. The Director of the Office of Insurance Regulation of
1992 the Financial Services Commission or his or her authorized
1993 agent;

1994 5. A property appraiser or tax collector or their
1995 authorized agents pursuant to s. 195.084(1);

1996 6. Designated employees of the Department of Education
1997 solely for determination of each school district's price level
1998 index pursuant to s. 1011.62(2); ~~and~~

1999 7. The executive director of the Department of Economic
2000 Opportunity or his or her authorized agent;

2001 8. The taxpayers' rights advocate or his or her authorized
2002 agent pursuant to s. 20.21(3); and

2003 9. The coordinator of the Office of Economic and
2004 Demographic Research or his or her authorized agent.

2005 Section 42. Section 218.131, Florida Statutes, is created
2006 to read:

2007 218.131 Offset for tax loss associated with reductions in
2008 value of certain residences due to specified hurricanes.-

2009 (1) In the 2019-2020 fiscal year, the Legislature shall
2010 appropriate moneys to offset the reductions in ad valorem tax
2011 revenue experienced by Monroe County and by fiscally constrained
2012 counties, as defined in s. 218.67(1), and all taxing



844462

2013 jurisdictions within such counties, which occur as a direct
2014 result of the implementation of s. 197.318. The moneys
2015 appropriated for this purpose shall be distributed in January
2016 2020 among the affected taxing jurisdictions based on each
2017 jurisdiction's reduction in ad valorem tax revenue resulting
2018 from the implementation of s. 197.318.

2019 (2) On or before November 15, 2019, each affected taxing
2020 jurisdiction shall apply to the Department of Revenue to
2021 participate in the distribution of the appropriation and provide
2022 documentation supporting the taxing jurisdiction's reduction in
2023 ad valorem tax revenue in the form and manner prescribed by the
2024 department. The documentation must include a copy of the notice
2025 required by s. 197.318(4)(b) from the tax collector who reports
2026 to the affected taxing jurisdiction the reduction in ad valorem
2027 taxes it will incur as a result of implementation of s. 197.318.
2028 If Monroe County, a fiscally constrained county, or an eligible
2029 taxing jurisdiction within such county fails to apply for the
2030 distribution, its share shall revert to the fund from which the
2031 appropriation was made.

2032 Section 43. Section 218.135, Florida Statutes, is created
2033 to read:

2034 218.135 Offset for tax loss associated with reductions in
2035 value of certain citrus fruit packing and processing equipment.-

2036 (1) For the 2018-2019 fiscal year, the Legislature shall
2037 appropriate moneys to offset the reductions in ad valorem tax
2038 revenue experienced by fiscally constrained counties, as defined
2039 in s. 218.67(1), which occur as a direct result of the
2040 implementation of s. 193.4516. The moneys appropriated for this
2041 purpose shall be distributed in January 2019 among the fiscally



2042 constrained counties based on each county's proportion of the
2043 total reduction in ad valorem tax revenue resulting from the
2044 implementation s. 193.4516.

2045 (2) On or before November 15, 2018, each fiscally
2046 constrained county shall apply to the Department of Revenue to
2047 participate in the distribution of the appropriation and provide
2048 documentation supporting the county's estimated reduction in ad
2049 valorem tax revenue in the form and manner prescribed by the
2050 department. The documentation must include an estimate of the
2051 reduction in taxable value directly attributable to the
2052 implementation of s. 193.4516 for all county taxing
2053 jurisdictions within the county and shall be prepared by the
2054 property appraiser in each fiscally constrained county. The
2055 documentation shall also include the county millage rates
2056 applicable in all such jurisdictions for the current year. For
2057 purposes of this section, each fiscally constrained county's
2058 reduction in ad valorem tax revenue shall be calculated as 95
2059 percent of the estimated reduction in taxable value multiplied
2060 by the applicable millage rate for each county taxing
2061 jurisdiction in the current year. If a fiscally constrained
2062 county fails to apply for the distribution, its share shall
2063 revert to the fund from which the appropriation was made.

2064 Section 44. For the 2018-2019 fiscal year, the sum of
2065 \$650,000 in nonrecurring funds is appropriated from the General
2066 Revenue Fund to the Department of Revenue to implement s.
2067 218.135, Florida Statutes.

2068 Section 45. Paragraph (c) of subsection (1) of section
2069 220.183, Florida Statutes, is amended to read:

2070 220.183 Community contribution tax credit.-



2071 (1) AUTHORIZATION TO GRANT COMMUNITY CONTRIBUTION TAX
2072 CREDITS; LIMITATIONS ON INDIVIDUAL CREDITS AND PROGRAM
2073 SPENDING.—

2074 (c) The total amount of tax credit which may be granted for
2075 all programs approved under this section, s. 212.08(5)(p), and
2076 s. 624.5105 is \$12.5 million in the 2018-2019 fiscal year, \$13.5
2077 million ~~\$21.4 million~~ in the 2019-2020 ~~2017-2018~~ fiscal year,
2078 and \$10.5 million in each fiscal year thereafter for projects
2079 that provide housing opportunities for persons with special
2080 needs as defined in s. 420.0004 and homeownership opportunities
2081 for low-income households or very-low-income households as
2082 defined in s. 420.9071 and \$3.5 million each fiscal year for all
2083 other projects.

2084 Section 46. Paragraph (f) of subsection (2) of section
2085 220.1845, Florida Statutes, is amended to read:

2086 220.1845 Contaminated site rehabilitation tax credit.—

2087 (2) AUTHORIZATION FOR TAX CREDIT; LIMITATIONS.—

2088 (f) The total amount of the tax credits which may be
2089 granted under this section is \$18.5 million in the 2018-2019
2090 fiscal year and \$10 million each fiscal year thereafter.

2091 Section 47. Effective January 1, 2019, subsection (9) of
2092 section 318.14, Florida Statutes, is amended to read:

2093 318.14 Noncriminal traffic infractions; exception;
2094 procedures.—

2095 (9) Any person who does not hold a commercial driver
2096 license or commercial learner's permit and who is cited while
2097 driving a noncommercial motor vehicle for an infraction under
2098 this section other than a violation of s. 316.183(2), s.
2099 316.187, or s. 316.189 when the driver exceeds the posted limit



2100 by 30 miles per hour or more, s. 320.0605, s. 320.07(3)(a) or
2101 (b), s. 322.065, s. 322.15(1), s. 322.61, or s. 322.62 may, in
2102 lieu of a court appearance, elect to attend in the location of
2103 his or her choice within this state a basic driver improvement
2104 course approved by the Department of Highway Safety and Motor
2105 Vehicles. In such a case, adjudication must be withheld, any
2106 civil penalty that is imposed by s. 318.18(3) must be reduced by
2107 9 percent, and points, as provided by s. 322.27, may not be
2108 assessed. However, a person may not make an election under this
2109 subsection if the person has made an election under this
2110 subsection in the preceding 12 months. A person may not make
2111 more than five elections within his or her lifetime under this
2112 subsection. The requirement for community service under s.
2113 318.18(8) is not waived by a plea of nolo contendere or by the
2114 withholding of adjudication of guilt by a court. If a person
2115 makes an election to attend a basic driver improvement course
2116 under this subsection, 9 ~~18~~ percent of the civil penalty imposed
2117 under s. 318.18(3) shall be deposited in the State Courts
2118 Revenue Trust Fund; however, that portion is not revenue for
2119 purposes of s. 28.36 and may not be used in establishing the
2120 budget of the clerk of the court under that section or s. 28.35.

2121 Section 48. Effective January 1, 2019, paragraph (b) of
2122 subsection (1) of section 318.15, Florida Statutes, is amended
2123 to read:

2124 318.15 Failure to comply with civil penalty or to appear;
2125 penalty.—

2126 (1)

2127 (b) However, a person who elects to attend driver
2128 improvement school and has paid the civil penalty as provided in



844462

2129 s. 318.14(9), but who subsequently fails to attend the driver
2130 improvement school within the time specified by the court is
2131 ~~shall be~~ deemed to have admitted the infraction and shall be
2132 adjudicated guilty. If the person received a 9-percent ~~In such a~~
2133 ~~ease in which there was an 18-percent~~ reduction pursuant to s.
2134 318.14(9) ~~as it existed before February 1, 2009,~~ the person must
2135 pay the clerk of the court that amount and a processing fee of
2136 up to \$18, after which ~~no~~ additional penalties, court costs, or
2137 surcharges may not ~~shall~~ be imposed for the violation. In all
2138 other such cases, the person must pay the clerk a processing fee
2139 of up to \$18, after which ~~no~~ additional penalties, court costs,
2140 or surcharges may not ~~shall~~ be imposed for the violation. The
2141 clerk of the court shall notify the department of the person's
2142 failure to attend driver improvement school and points shall be
2143 assessed pursuant to s. 322.27.

2144 Section 49. Paragraphs (m) and (n) of subsection (4) of
2145 section 320.08, Florida Statutes, are amended to read:

2146 320.08 License taxes.—Except as otherwise provided herein,
2147 there are hereby levied and imposed annual license taxes for the
2148 operation of motor vehicles, mopeds, motorized bicycles as
2149 defined in s. 316.003(3), tri-vehicles as defined in s. 316.003,
2150 and mobile homes as defined in s. 320.01, which shall be paid to
2151 and collected by the department or its agent upon the
2152 registration or renewal of registration of the following:

2153 (4) HEAVY TRUCKS, TRUCK TRACTORS, FEES ACCORDING TO GROSS
2154 VEHICLE WEIGHT.—

2155 (m) Notwithstanding the declared gross vehicle weight, a
2156 truck tractor used within the state or within a 150-mile radius
2157 of its home address is eligible for a license plate for a fee of



2158 \$324 flat if:

2159 1. The truck tractor is used exclusively for hauling
2160 forestry products; or

2161 2. The truck tractor is used primarily for the hauling of
2162 forestry products, and is also used for the hauling of
2163 associated forestry harvesting equipment used by the owner of
2164 the truck tractor.

2165
2166 Of the fee imposed by this paragraph, \$84 shall be deposited
2167 into the General Revenue Fund.

2168 (n) A truck tractor or heavy truck, not operated as a for-
2169 hire vehicle and, which is engaged exclusively in transporting
2170 raw, unprocessed, and nonmanufactured agricultural or
2171 horticultural products within the state or within a 150-mile
2172 radius of its home address, is eligible for a restricted license
2173 plate for a fee of:

2174 1. If such vehicle's declared gross vehicle weight is less
2175 than 44,000 pounds, \$87.75 flat, of which \$22.75 shall be
2176 deposited into the General Revenue Fund.

2177 2. If such vehicle's declared gross vehicle weight is
2178 44,000 pounds or more and such vehicle only transports from the
2179 point of production to the point of primary manufacture; to the
2180 point of assembling the same; or to a shipping point of a rail,
2181 water, or motor transportation company, \$324 flat, of which \$84
2182 shall be deposited into the General Revenue Fund.

2183
2184 Such not-for-hire truck tractors and heavy trucks used
2185 exclusively in transporting raw, unprocessed, and
2186 nonmanufactured agricultural or horticultural products may be



2187 incidentally used to haul farm implements and fertilizers
2188 delivered direct to the growers. The department may require any
2189 documentation deemed necessary to determine eligibility before
2190 ~~prior to~~ issuance of this license plate. For the purpose of this
2191 paragraph, "not-for-hire" means the owner of the motor vehicle
2192 must also be the owner of the raw, unprocessed, and
2193 nonmanufactured agricultural or horticultural product, or the
2194 user of the farm implements and fertilizer being delivered.

2195 Section 50. Subsection (4) of section 376.30781, Florida
2196 Statutes, is amended to read:

2197 376.30781 Tax credits for rehabilitation of drycleaning-
2198 solvent-contaminated sites and brownfield sites in designated
2199 brownfield areas; application process; rulemaking authority;
2200 revocation authority.-

2201 (4) The Department of Environmental Protection is
2202 responsible for allocating the tax credits provided for in s.
2203 220.1845, which may not exceed a total of \$18.5 million in tax
2204 credits in fiscal year 2018-2019 and \$10 million in tax credits
2205 each fiscal year thereafter.

2206 Section 51. Paragraph (c) of subsection (1) of section
2207 624.5105, Florida Statutes, is amended to read:

2208 624.5105 Community contribution tax credit; authorization;
2209 limitations; eligibility and application requirements;
2210 administration; definitions; expiration.-

2211 (1) AUTHORIZATION TO GRANT TAX CREDITS; LIMITATIONS.-

2212 (c) The total amount of tax credit which may be granted for
2213 all programs approved under this section and ss. 212.08(5)(p)
2214 and 220.183 is \$12.5 million in the 2018-2019 fiscal year, \$13.5
2215 million ~~\$21.4 million~~ in the 2019-2020 ~~2017-2018~~ fiscal year,



2216 and \$10.5 million in each fiscal year thereafter for projects
2217 that provide housing opportunities for persons with special
2218 needs as defined in s. 420.0004 or homeownership opportunities
2219 for low-income or very-low-income households as defined in s.
2220 420.9071 and \$3.5 million each fiscal year for all other
2221 projects.

2222 Section 52. Subsection (3) of section 718.111, Florida
2223 Statutes, is amended to read:

2224 718.111 The association.—

2225 (3) POWER TO MANAGE CONDOMINIUM PROPERTY AND TO CONTRACT,
2226 SUE, AND BE SUED; CONFLICT OF INTEREST.—

2227 (a) The association may contract, sue, or be sued with
2228 respect to the exercise or nonexercise of its powers. For these
2229 purposes, the powers of the association include, but are not
2230 limited to, the maintenance, management, and operation of the
2231 condominium property.

2232 (b) After control of the association is obtained by unit
2233 owners other than the developer, the association may:

2234 1. Institute, maintain, settle, or appeal actions or
2235 hearings in its name on behalf of all unit owners concerning
2236 matters of common interest to most or all unit owners,
2237 including, but not limited to, the common elements; the roof and
2238 structural components of a building or other improvements;
2239 mechanical, electrical, and plumbing elements serving an
2240 improvement or a building; representations of the developer
2241 pertaining to any existing or proposed commonly used facilities;
2242 and

2243 2. Protest ~~protesting~~ ad valorem taxes on commonly used
2244 facilities and on units; ~~and may~~



2245 3. Defend actions pertaining to ad valorem taxation of
2246 commonly used facilities or units, or related to ~~in~~ eminent
2247 domain; or

2248 4. Bring inverse condemnation actions.

2249 (c) If the association has the authority to maintain a
2250 class action, the association may be joined in an action as
2251 representative of that class with reference to litigation and
2252 disputes involving the matters for which the association could
2253 bring a class action.

2254 (d) The association, in its own name, or on behalf of some
2255 or all unit owners, may institute, file, protest, maintain, or
2256 defend any administrative challenge, lawsuit, appeal, or other
2257 challenge to ad valorem taxes assessed on units, commonly used
2258 facilities, or common elements. The affected association members
2259 are not necessary or indispensable parties to any such action.

2260 (e) Nothing herein limits any statutory or common-law right
2261 of any individual unit owner or class of unit owners to bring
2262 any action without participation by the association which may
2263 otherwise be available.

2264 (f) ~~(b)~~ An association may not hire an attorney who
2265 represents the management company of the association.

2266 Section 53. Effective January 1, 2019, subsection (3) of
2267 section 741.01, Florida Statutes, is amended to read:

2268 741.01 County court judge or clerk of the circuit court to
2269 issue marriage license; fee.—

2270 (3) An additional fee of \$25 shall be paid to the clerk
2271 upon receipt of the application for issuance of a marriage
2272 license. Each month, The moneys collected shall be remitted by
2273 the clerk shall remit \$12.50 of the fee to the Department of



844462

2274 Revenue, ~~monthly,~~ for deposit in the General Revenue Fund and
2275 \$12.50 of the fee to the Department of Revenue for deposit into
2276 the State Courts Revenue Trust Fund.

2277 Section 54. Subsection (5) of section 1011.71, Florida
2278 Statutes, is amended to read:

2279 1011.71 District school tax.—

2280 (5) ~~Effective July 1, 2008,~~ A school district may expend,
2281 subject to ~~the provisions of~~ s. 200.065, up to \$150 ~~\$100~~ per
2282 unweighted full-time equivalent student from the revenue
2283 generated by the millage levy authorized by subsection (2) to
2284 fund, in addition to expenditures authorized in paragraphs
2285 (2) (a)-(j), expenses for the following:

2286 (a) The purchase, lease-purchase, or lease of driver's
2287 education vehicles; motor vehicles used for the maintenance or
2288 operation of plants and equipment; security vehicles; or
2289 vehicles used in storing or distributing materials and
2290 equipment.

2291 (b) Payment of the cost of premiums, as defined in s.
2292 627.403, for property and casualty insurance necessary to insure
2293 school district educational and ancillary plants. As used in
2294 this paragraph, casualty insurance has the same meaning as in s.
2295 624.605(1) (d), (f), (g), (h), and (m). Operating revenues that
2296 are made available through the payment of property and casualty
2297 insurance premiums from revenues generated under this subsection
2298 may be expended only for nonrecurring operational expenditures
2299 of the school district.

2300 Section 55. Clothing and school supplies; sales tax
2301 holiday.—

2302 (1) The tax levied under chapter 212, Florida Statutes, may



2303 not be collected during the period from August 3, 2018, through
2304 August 5, 2018, on the retail sale of:

2305 (a) Clothing, wallets, or bags, including handbags,
2306 backpacks, fanny packs, and diaper bags, but excluding
2307 briefcases, suitcases, and other garment bags, having a sales
2308 price of \$60 or less per item. As used in this paragraph, the
2309 term "clothing" means:

2310 1. Any article of wearing apparel intended to be worn on or
2311 about the human body, excluding watches, watchbands, jewelry,
2312 umbrellas, and handkerchiefs; and

2313 2. All footwear, excluding skis, swim fins, roller blades,
2314 and skates.

2315 (b) School supplies having a sales price of \$15 or less per
2316 item. As used in this paragraph, the term "school supplies"
2317 means pens, pencils, erasers, crayons, notebooks, notebook
2318 filler paper, legal pads, binders, lunch boxes, construction
2319 paper, markers, folders, poster board, composition books, poster
2320 paper, scissors, cellophane tape, glue or paste, rulers,
2321 computer disks, protractors, compasses, and calculators.

2322 (2) The tax exemptions provided in this section do not
2323 apply to sales within a theme park or entertainment complex as
2324 defined in s. 509.013(9), Florida Statutes, within a public
2325 lodging establishment as defined in s. 509.013(4), Florida
2326 Statutes, or within an airport as defined in s. 330.27(2),
2327 Florida Statutes.

2328 (3) The tax exemptions provided in this section may apply
2329 at the option of a dealer if less than 5 percent of the dealer's
2330 gross sales of tangible personal property in the prior calendar
2331 year are comprised of items that would be exempt under this



2332 section. If a qualifying dealer chooses not to participate in
2333 the tax holiday, by August 1, 2018, the dealer must notify the
2334 Department of Revenue in writing of its election to collect
2335 sales tax during the holiday and must post a copy of that notice
2336 in a conspicuous location at its place of business.

2337 (4) The Department of Revenue may, and all conditions are
2338 deemed met to, adopt emergency rules pursuant to s. 120.54(4),
2339 Florida Statutes, to administer this section.

2340 (5) For the 2017-2018 fiscal year, the sum of \$243,814 in
2341 nonrecurring funds is appropriated from the General Revenue Fund
2342 to the Department of Revenue for the purpose of implementing
2343 this section. Funds remaining unexpended or unencumbered from
2344 this appropriation as of June 30, 2018, shall revert and be
2345 reappropriated for the same purpose in the 2018-2019 fiscal
2346 year.

2347 (6) This section shall take effect upon this act becoming a
2348 law.

2349 Section 56. Disaster preparedness supplies; sales tax
2350 holiday.-

2351 (1) The tax levied under chapter 212, Florida Statutes, may
2352 not be collected during the period from June 1, 2018, through
2353 June 7, 2018, on the retail sale of:

2354 (a) A portable self-powered light source selling for \$20 or
2355 less.

2356 (b) A portable self-powered radio, two-way radio, or
2357 weather-band radio selling for \$50 or less.

2358 (c) A tarpaulin or other flexible waterproof sheeting
2359 selling for \$50 or less.

2360 (d) An item normally sold as, or generally advertised as, a



844462

2361 ground anchor system or tie-down kit and selling for \$50 or
2362 less.

2363 (e) A gas or diesel fuel tank selling for \$25 or less.

2364 (f) A package of AAA-cell, AA-cell, C-cell, D-cell, 6-volt,
2365 or 9-volt batteries, excluding automobile and boat batteries,
2366 selling for \$30 or less.

2367 (g) A nonelectric food storage cooler selling for \$30 or
2368 less.

2369 (h) A portable generator used to provide light or
2370 communications or preserve food in the event of a power outage
2371 and selling for \$750 or less.

2372 (i) Reusable ice selling for \$10 or less.

2373 (2) The Department of Revenue may, and all conditions are
2374 deemed met to, adopt emergency rules pursuant to s. 120.54(4),
2375 Florida Statutes, to administer this section.

2376 (3) The tax exemptions provided in this section do not
2377 apply to sales within a theme park or entertainment complex as
2378 defined in s. 509.013(9), Florida Statutes, within a public
2379 lodging establishment as defined in s. 509.013(4), Florida
2380 Statutes, or within an airport as defined in s. 330.27(2),
2381 Florida Statutes.

2382 (4) For the 2017-2018 fiscal year, the sum of \$70,072 in
2383 nonrecurring funds is appropriated from the General Revenue Fund
2384 to the Department of Revenue for the purpose of implementing
2385 this section.

2386 (5) This section shall take effect upon this act becoming a
2387 law.

2388 Section 57. Equipment used to generate emergency electric
2389 energy.-



844462

2390 (1) The purchase of any equipment to generate emergency
2391 electric energy at a nursing home facility as defined in s.
2392 400.021(12), Florida Statutes, or an assisted living facility as
2393 defined in s. 429.02(5), Florida Statutes, is exempt from the
2394 tax imposed under chapter 212, Florida Statutes, during the
2395 period from July 1, 2017, through December 31, 2018. The
2396 electric energy that is generated must be used at the home or
2397 facility and meet the energy needs for emergency generation for
2398 that size and class of facility.

2399 (2) The purchaser of the equipment must provide the dealer
2400 with an affidavit certifying that the equipment will only be
2401 used as provided in subsection (1).

2402 (3) The exemption provided in subsection (1) is limited to
2403 a maximum of \$15,000 in tax for the purchase of equipment for
2404 any single facility.

2405 (4) (a) The exemption under this section may be applied at
2406 the time of purchase or is available through a refund from the
2407 Department of Revenue of previously paid taxes. For purchases
2408 made before the effective date of this section, an application
2409 for refund must be submitted to the department within 6 months
2410 after the effective date of this section. For purchases made on
2411 or after the effective date of this section, if the exemption
2412 was not applied to the purchase, an application for refund must
2413 be submitted to the department within 6 months after the date of
2414 purchase.

2415 (b) The purchaser of the emergency electric equipment
2416 applying for a refund under this subsection must provide the
2417 department with an affidavit certifying that the equipment will
2418 only be used as provided in subsection (1).



2419 (5) A person furnishing a false affidavit to the dealer
2420 pursuant to subsection (2) or the Department of Revenue pursuant
2421 to subsection (4) is subject to the penalty set forth in s.
2422 212.085, Florida Statutes, and as otherwise authorized by law.

2423 (6) The Department of Revenue may, and all conditions are
2424 deemed met to, adopt emergency rules pursuant to s. 120.54(4),
2425 Florida Statutes, to administer this section.

2426 (7) Notwithstanding any other law, emergency rules adopted
2427 pursuant to subsection (6) are effective for 6 months after
2428 adoption and may be renewed during the pendency of procedures to
2429 adopt permanent rules addressing the subject of the emergency
2430 rules.

2431 (8) This section is considered a revenue law for the
2432 purposes of ss. 213.05 and 213.06, Florida Statutes, and s.
2433 72.011, Florida Statutes, applies to this section.

2434 (9) This section shall take effect upon becoming a law and
2435 operates retroactively to July 1, 2017.

2436 Section 58. Fencing materials used in agriculture.—

2437 (1) The purchase of fencing materials used in the repair of
2438 farm fences on land classified as agricultural under s. 193.461,
2439 Florida Statutes, is exempt from the tax imposed under chapter
2440 212, Florida Statutes, during the period from September 10,
2441 2017, through May 31, 2018, if the fencing materials will be or
2442 were used to repair damage to fences that occurred as a direct
2443 result of the impact of Hurricane Irma. The exemption provided
2444 by this section is available only through a refund from the
2445 Department of Revenue of previously paid taxes.

2446 (2) To receive a refund pursuant to this section, the owner
2447 of the fencing materials or the real property into which the



844462

2448 fencing materials were incorporated must apply to the Department
2449 of Revenue by December 31, 2018. The refund application must
2450 include the following information:

2451 (a) The name and address of the person claiming the refund.

2452 (b) The address and assessment roll parcel number of the
2453 agricultural land in which the fencing materials was or will be
2454 used.

2455 (c) The sales invoice or other proof of purchase of the
2456 fencing materials, showing the amount of sales tax paid, the
2457 date of purchase, and the name and address of the dealer from
2458 whom the materials were purchased.

2459 (d) An affidavit executed by the owner of the fencing
2460 materials or the real property into which the fencing materials
2461 were or will be incorporated, including a statement that the
2462 fencing materials were or will be used to repair fencing damaged
2463 as a direct result of the impact of Hurricane Irma.

2464 (3) A person furnishing a false affidavit to the Department
2465 of Revenue pursuant to subsection (2) is subject to the penalty
2466 set forth in s. 212.085, Florida Statutes, and as otherwise
2467 authorized by law.

2468 (4) The Department of Revenue may, and all conditions are
2469 deemed met to, adopt emergency rules pursuant to s. 120.54(4),
2470 Florida Statutes, to administer this section.

2471 (5) Notwithstanding any other law, emergency rules adopted
2472 pursuant to subsection (4) are effective for 6 months after
2473 adoption and may be renewed during the pendency of procedures to
2474 adopt permanent rules addressing the subject of the emergency
2475 rules.

2476 (6) This section is considered a revenue law for the



2477 purposes of ss. 213.05 and 213.06, Florida Statutes, and s.
2478 72.011, Florida Statutes, applies to this section.

2479 (7) This section shall take effect upon becoming a law and
2480 operates retroactively to September 10, 2017.

2481 Section 59. Building materials used in the repair of
2482 nonresidential farm buildings damaged by Hurricane Irma.-

2483 (1) Building materials used to repair a nonresidential farm
2484 building damaged as a direct result of the impact of Hurricane
2485 Irma and purchased during the period from September 10, 2017,
2486 through May 31, 2018, are exempt from the tax imposed under
2487 chapter 212, Florida Statutes. The exemption provided by this
2488 section is available only through a refund of previously paid
2489 taxes.

2490 (2) For purposes of the exemption provided in this section,
2491 the term:

2492 (a) "Building materials" means tangible personal property
2493 that becomes a component part of a nonresidential farm building.

2494 (b) "Nonresidential farm building" has the same meaning as
2495 in s. 604.50, Florida Statutes.

2496 (3) To receive a refund pursuant to this section, the owner
2497 of the building materials or of the real property into which the
2498 building materials will be or were incorporated must apply to
2499 the Department of Revenue by December 31, 2018. The refund
2500 application must include the following information:

2501 (a) The name and address of the person claiming the refund.

2502 (b) The address and assessment roll parcel number of the
2503 real property where the building materials were or will be used.

2504 (c) The sales invoice or other proof of purchase of the
2505 building materials, showing the amount of sales tax paid, the



2506 date of purchase, and the name and address of the dealer from
2507 whom the materials were purchased.

2508 (d) An affidavit executed by the owner of the building
2509 materials or the real property into which the building materials
2510 will be or were incorporated, including a statement that the
2511 building materials were or will be used to repair the
2512 nonresidential farm building damaged as a direct result of the
2513 impact of Hurricane Irma.

2514 (4) A person furnishing a false affidavit to the Department
2515 of Revenue pursuant to subsection (3) is subject to the penalty
2516 set forth in s. 212.085, Florida Statutes, and as otherwise
2517 provided by law.

2518 (5) The Department of Revenue may, and all conditions are
2519 deemed met to, adopt emergency rules pursuant to s. 120.54(4),
2520 Florida Statutes, to administer this section.

2521 (6) Notwithstanding any other law, emergency rules adopted
2522 pursuant to subsection (5) are effective for 6 months after
2523 adoption and may be renewed during the pendency of procedures to
2524 adopt permanent rules addressing the subject of the emergency
2525 rules.

2526 (7) This section is considered a revenue law for the
2527 purposes of ss. 213.05 and 213.06, Florida Statutes, and s.
2528 72.011, Florida Statutes, applies to this section.

2529 (8) This section shall take effect upon becoming a law and
2530 operates retroactively to September 10, 2017.

2531 Section 60. Refund of fuel taxes used for agricultural
2532 shipment after Hurricane Irma.—

2533 (1) Fuel purchased and used in this state during the period
2534 from September 10, 2017, through June 30, 2018, which is or was



2535 used in any motor vehicle driven or operated upon the public
2536 highways of this state for agricultural shipment is exempt from
2537 all state and county taxes authorized or imposed under parts I
2538 and II of chapter 206, Florida Statutes, excluding the taxes
2539 imposed under s. 206.41(1)(a) and (h), Florida Statutes. The
2540 exemption provided by this section is available to the fuel
2541 purchaser in an amount equal to the fuel tax imposed on fuel
2542 that was purchased for agricultural shipment during the period
2543 from September 10, 2017, through June 30, 2018. The exemption
2544 provided by this section is only available through a refund from
2545 the Department of Revenue.

2546 (2) For purposes of the exemption provided in this section,
2547 the term:

2548 (a) "Agricultural processing or storage facility" means
2549 property used or useful in separating, cleaning, processing,
2550 converting, packaging, handling, storing, and other activities
2551 necessary to prepare crops, livestock, related products, and
2552 other products of agriculture, and includes nonfarm facilities
2553 that produce agricultural products in whole or in part through
2554 natural processes, animal husbandry, and apiaries.

2555 (b) "Agricultural product" means the natural products of a
2556 farm, nursery, forest, grove, orchard, vineyard, garden, or
2557 apiary, including livestock as defined in s. 585.01(13), Florida
2558 Statutes.

2559 (c) "Agricultural shipment" means the transport of any
2560 agricultural product from a farm, nursery, forest, grove,
2561 orchard, vineyard, garden, or apiary to an agricultural
2562 processing or storage facility.

2563 (d) "Fuel" means motor fuel or diesel fuel, as those terms



2564 are defined in ss. 206.01 and 206.86, Florida Statutes,
2565 respectively.

2566 (e) "Fuel tax" means all state and county taxes authorized
2567 or imposed on fuel under chapter 206, Florida Statutes.

2568 (f) "Motor vehicle" and "public highways" have the same
2569 meanings as in s. 206.01, Florida Statutes.

2570 (3) To receive a refund pursuant to this section, the fuel
2571 purchaser must apply to the Department of Revenue by December
2572 31, 2018. The refund application must include the following
2573 information:

2574 (a) The name and address of the person claiming the refund.

2575 (b) The names and addresses of up to three owners of farms,
2576 nurseries, forests, groves, orchards, vineyards, gardens, or
2577 apiaries whose agricultural products were shipped by the person
2578 seeking the refund pursuant to this section.

2579 (c) The sales invoice or other proof of purchase of the
2580 fuel, showing the number of gallons of fuel purchased, the type
2581 of fuel purchased, the date of purchase, and the name and place
2582 of business of the dealer from whom the fuel was purchased.

2583 (d) The license number or other identification number of
2584 the motor vehicle that used the exempt fuel.

2585 (e) An affidavit executed by the person seeking the refund
2586 pursuant to this section, including a statement that he or she
2587 purchased and used the fuel for which the refund is being
2588 claimed during the period from September 10, 2017, through June
2589 30, 2018, for an agricultural shipment.

2590 (4) A person furnishing a false affidavit to the Department
2591 of Revenue pursuant to subsection (3) is subject to the penalty
2592 set forth in s. 206.11, Florida Statutes, and as otherwise



2593 provided by law.

2594 (5) The tax imposed under s. 212.0501, Florida Statutes,
2595 does not apply to fuel that is exempt under this section and for
2596 which a fuel purchaser received a refund under this section.

2597 (6) The Department of Revenue may, and all conditions are
2598 deemed met to, adopt emergency rules pursuant to s. 120.54(4),
2599 Florida Statutes, to administer this section.

2600 (7) Notwithstanding any other law, emergency rules adopted
2601 pursuant to subsection (6) are effective for 6 months after
2602 adoption and may be renewed during the pendency of procedures to
2603 adopt permanent rules addressing the subject of the emergency
2604 rules.

2605 (8) This section is considered a revenue law for the
2606 purposes of ss. 213.05 and 213.06, Florida Statutes, and s.
2607 72.011, Florida Statutes, applies to this section.

2608 (9) This section shall take effect upon becoming a law and
2609 operate retroactively to September 10, 2017.

2610 Section 61. The amendments made by this act to ss.
2611 197.3631, 197.572, and 197.573, Florida Statutes, and the
2612 creation by this act of s. 193.0237, Florida Statutes, first
2613 apply to taxes and special assessments levied in 2018.

2614 Section 62. For the 2018-2019 fiscal year, the sum of
2615 \$91,319 in nonrecurring funds is appropriated from the General
2616 Revenue Fund to the Department of Revenue to implement the
2617 provisions of this act.

2618 Section 63. The Division of Law Revision and Information is
2619 directed to replace the phrase "the effective date of this act"
2620 wherever it occurs in this act, except in ss. 163.01 and
2621 197.572, Florida Statutes, with the date this act becomes a law.



2622 Section 64. Except as otherwise expressly provided in this
2623 act and except for this section, which shall take effect upon
2624 this act becoming a law, this act shall take effect July 1,
2625 2018.

2626

2627 ===== T I T L E A M E N D M E N T =====

2628 And the title is amended as follows:

2629 Delete everything before the enacting clause
2630 and insert:

2631

A bill to be entitled

2632

An act relating to taxation; amending s. 20.21, F.S.;
2633 providing for the appointment of the taxpayers' rights
2634 advocate within the Department of Revenue by the Chief
2635 Inspector General rather than by the department's
2636 executive director; revising the supervisory authority
2637 over the taxpayers' rights advocate; providing that
2638 the taxpayers' rights advocate may be removed from
2639 office only by the Chief Inspector General; requiring
2640 the taxpayers' rights advocate to furnish an annual
2641 report to the Governor, the Legislature, and the Chief
2642 Inspector General by a specified date; providing
2643 requirements for the report; providing that the person
2644 who serves as the taxpayers' rights advocate as of a
2645 certain date shall continue to serve in such capacity
2646 until he or she voluntarily leaves the position or is
2647 removed by the Chief Inspector General; amending s.
2648 28.241, F.S.; providing for a specified distribution
2649 of certain trial and appellate proceeding filing fees
2650 to the Miami-Dade County Clerk of Court; requiring



2651 that a specified portion of filing fees for trial and
2652 appellate proceedings be deposited into the State
2653 Courts Revenue Trust Fund rather than the General
2654 Revenue Fund; amending s. 125.0104, F.S.; authorizing
2655 counties imposing the tourist development tax to use
2656 the tax revenues to finance channel, estuary, or
2657 lagoon improvements; authorizing such counties to use
2658 the tax revenues for the construction of beach groins;
2659 authorizing counties imposing the tax to use the tax
2660 revenues, under certain circumstances and subject to
2661 certain conditions and restrictions, for specified
2662 purposes and costs relating to public facilities;
2663 defining the term "public facilities"; specifying
2664 circumstances under which the tax revenues may be
2665 expended for such public facilities; amending s.
2666 159.621, F.S.; providing a documentary stamp tax
2667 exemption for notes and mortgages that are given in
2668 connection with a loan made by or on behalf of a
2669 housing financing authority; providing requirements
2670 for the exemption; revising applicability; amending s.
2671 163.01, F.S.; specifying the applicability of a
2672 certain tax exemption for property located within or
2673 outside the jurisdiction of specified legal entities
2674 created under the Florida Interlocal Cooperation Act
2675 of 1969; creating s. 193.0237, F.S.; defining terms;
2676 prohibiting separate ad valorem taxes or non-ad
2677 valorem assessments against the land upon which a
2678 multiple parcel building is located; specifying
2679 requirements for property appraisers in allocating the



2680 value of land containing a multiple parcel building
2681 among the parcels; providing that a condominium,
2682 timeshare, or cooperative may be created within a
2683 parcel in a multiple parcel building; specifying the
2684 allocation of land value to the assessed value of
2685 parcels containing condominiums and of parcels
2686 containing cooperatives; requiring that each parcel in
2687 a multiple parcel building be assigned a tax folio
2688 number; providing an exception; providing construction
2689 relating to the survival and enforceability of
2690 recorded instrument provisions affecting a certain
2691 parcel in a multiple parcel building; providing
2692 applicability; amending s. 193.155, F.S.; providing
2693 that an owner of homestead property that was
2694 significantly damaged or destroyed as a result of a
2695 named tropical storm or hurricane may elect to have
2696 such property deemed abandoned, for the purpose of
2697 receiving a certain assessment reduction, if the owner
2698 establishes a new homestead property by a specified
2699 date; providing retroactive applicability; creating s.
2700 193.4516, F.S.; specifying a limitation on ad valorem
2701 tax assessments for tangible personal property that is
2702 owned and operated by a citrus fruit packing or
2703 processing facility and that is unused due to the
2704 effects of a certain hurricane or to citrus greening;
2705 defining the term "citrus"; providing applicability;
2706 amending s. 193.461, F.S.; revising the definition of
2707 the term "agricultural purposes"; providing that
2708 certain lands classified for assessment purposes as



2709 agricultural lands which are not being used for
2710 agricultural production must continue to be classified
2711 as agricultural lands until a specified date;
2712 providing construction; providing applicability;
2713 amending s. 194.011, F.S.; providing that a
2714 condominium, cooperative, or homeowners' association
2715 filing a single joint petition with the value
2716 adjustment board may continue to represent the unit or
2717 parcel owners through any related subsequent
2718 proceeding; specifying notice and opt-out
2719 requirements; making technical changes; amending s.
2720 194.032, F.S.; authorizing value adjustment boards to
2721 meet to hear appeals pertaining to specified tax
2722 abatements; amending s. 194.181, F.S.; specifying that
2723 a condominium, cooperative, or homeowners' association
2724 may be a party to an action contesting the assessment
2725 of ad valorem taxes; amending s. 196.173, F.S.;;
2726 revising the military operations that qualify certain
2727 servicemembers for an additional ad valorem tax
2728 exemption; amending s. 196.24, F.S.; deleting a
2729 condition for unremarried spouses of deceased disabled
2730 ex-servicemembers to claim a certain ad valorem tax
2731 exemption; creating s. 197.318, F.S.; defining terms;
2732 providing for the abatement of ad valorem taxes for
2733 residential improvements damaged or destroyed by
2734 certain hurricanes; providing procedures and
2735 requirements for filing applications for the
2736 abatement; specifying requirements for property
2737 appraisers and tax collectors; providing construction;



2738 providing retroactive applicability; providing for
2739 expiration; amending s. 197.3631, F.S.; specifying
2740 requirements for the levy and allocation of non-ad
2741 valorem assessments on land containing a multiple
2742 parcel building; defining the terms "multiple parcel
2743 building" and "parcel"; amending s. 197.572, F.S.;
2744 providing that easements supporting improvements that
2745 may be constructed above lands survive tax sales and
2746 tax deeds of such lands; amending s. 197.573, F.S.;
2747 specifying that a provision relating to the survival
2748 and enforceability of restrictions and covenants after
2749 a tax sale applies to recorded instruments other than
2750 deeds; revising covenants that are excluded from
2751 applicability; amending s. 201.02, F.S.; providing a
2752 documentary stamp tax exemption for certain
2753 instruments transferring or conveying homestead
2754 property interests between spouses; providing
2755 applicability; defining the term "homestead property";
2756 creating s. 201.25, F.S.; providing exemptions from
2757 documentary stamp taxes for certain loans made by the
2758 Florida Small Business Emergency Bridge Loan Program
2759 and the Agricultural Economic Development Program;
2760 creating s. 205.055, F.S.; providing an exemption from
2761 local business taxes and fees for certain veterans,
2762 spouses and unremarried surviving spouses of such
2763 veterans, spouses of certain active duty military
2764 servicemembers, specified low-income individuals, and
2765 certain businesses in which a majority interest is
2766 owned by exempt individuals; providing requirements



2767 for requesting the exemption; repealing s. 205.171,
2768 F.S., relating to exemptions allowed for disabled
2769 veterans of any war or their unremarried spouses;
2770 authorizing municipalities that impose certain
2771 business taxes to continue imposing such taxes and to
2772 revise the definition of the term "merchant" by
2773 ordinance; prohibiting such municipalities from
2774 revising certain tax rates; amending s. 206.052, F.S.;
2775 exempting certain terminal suppliers from paying the
2776 motor fuel tax under specified circumstances; creating
2777 s. 206.9826, F.S.; providing that certain air carriers
2778 are entitled to receive a specified refund on
2779 purchased aviation fuel; specifying a limitation on
2780 such refund; amending s. 206.9952, F.S.; conforming
2781 provisions to changes made by the act; amending s.
2782 206.9955, F.S.; delaying the effective date of certain
2783 taxes on natural gas fuel; revising the calculation of
2784 certain taxes by the department; amending s. 206.996,
2785 F.S.; conforming a provision to changes made by the
2786 act; creating s. 210.205, F.S.; requiring the H. Lee
2787 Moffitt Cancer Center and Research Institute to
2788 annually report information regarding the expenditure
2789 of cigarette tax distributions to the Office of
2790 Economic and Demographic Research; amending s.
2791 212.031, F.S.; reducing the tax levied on rental or
2792 license fees charged for the use of real property;
2793 amending s. 212.055, F.S.; revising the definition of
2794 the term "infrastructure" for purposes of the local
2795 government infrastructure surtax; defining the term



2796 "instructional technology"; requiring performance
2797 audits of certain counties or school districts holding
2798 a referendum related to a local government
2799 discretionary sales surtax; requiring the Office of
2800 Program Policy Analysis and Government Accountability
2801 to hire an independent certified public accountant to
2802 conduct such performance audits; authorizing the
2803 office to use carryforward funds to pay for such
2804 services; specifying a time period within which the
2805 performance audit must be completed and made
2806 available; defining the term "performance audit";
2807 amending s. 212.08, F.S.; providing a sales and use
2808 tax exemption for liquefied petroleum gases used in
2809 certain farm equipment; providing a sales and use tax
2810 exemption for electricity used on the farm in the
2811 raising of aquaculture products or used in
2812 packinghouses for packing or preparing fish; defining
2813 the term "fish"; revising, at specified timeframes,
2814 the total amount of community contribution tax credits
2815 which may be granted; providing a sales and use tax
2816 exemption for industrial machinery and equipment
2817 purchased for use in aquacultural activities; defining
2818 terms; revising applicability of sales and use tax
2819 exemptions for certain charges for electricity and
2820 steam uses and certain industrial machinery and
2821 equipment; defining the term "NAICS"; providing a
2822 sales and use tax exemption for recycling roll off
2823 containers used by certain businesses for certain
2824 purposes; defining the term "NAICS"; amending s.



2825 212.12, F.S.; requiring the department to make
2826 available the tax amounts and brackets applicable to
2827 transactions subject to the sales tax on commercial
2828 leases of real property; creating s. 212.205, F.S.;
2829 requiring certain recipients of sales tax
2830 distributions to annually report information related
2831 to expenditures of those distributions to the Office
2832 of Economic and Demographic Research; amending s.
2833 213.018, F.S.; conforming a provision to changes made
2834 by the act; amending s. 213.053, F.S.; requiring that
2835 information received by the department in connection
2836 with the administration of taxes be made available to
2837 the taxpayers' rights advocate and the coordinator of
2838 the Office of Economic and Demographic Research, or
2839 their authorized agents, in the performance of their
2840 official duties; creating s. 218.131, F.S.; requiring
2841 the Legislature to appropriate moneys, during a
2842 specified fiscal year, to a specified county and to
2843 fiscally constrained counties and taxing jurisdictions
2844 within such counties which experience a reduction in
2845 ad valorem tax revenue as a result of certain tax
2846 abatements related to specified hurricanes; specifying
2847 requirements for such counties and jurisdictions to
2848 apply to participate in the distribution; providing
2849 for a reversion of a share of funds if such county or
2850 jurisdiction fails to apply; creating s. 218.135,
2851 F.S.; requiring the Legislature to appropriate funds
2852 to offset reductions in ad valorem taxes as a result
2853 of certain assessment limitations on the value of



2854 certain citrus packing and processing equipment;
2855 specifying requirements for such counties and
2856 jurisdictions to apply to participate in the
2857 distribution; specifying the calculation of such
2858 reductions; providing for a reversion of a share of
2859 funds if such county or jurisdiction fails to apply;
2860 providing an appropriation; amending s. 220.183, F.S.;
2861 revising, at specified timeframes, the total amount of
2862 community contribution tax credits that may be
2863 granted; amending s. 220.1845, F.S.; increasing, for a
2864 specified fiscal year, the total amount of
2865 contaminated site rehabilitation tax credits; amending
2866 s. 318.14, F.S.; providing a specified reduction in
2867 civil penalty for persons who are cited for certain
2868 noncriminal traffic infractions and who elect to
2869 attend a certain driver improvement course; revising
2870 the percentage of a certain civil penalty that must be
2871 deposited in the State Courts Revenue Trust Fund;
2872 amending s. 318.15, F.S.; conforming a provision to
2873 changes made by the act; amending s. 320.08, F.S.;
2874 revising a condition under which certain truck
2875 tractors and heavy trucks used for certain purposes
2876 are eligible for specified license plate fees;
2877 amending s. 376.30781, F.S.; increasing, for a
2878 specified fiscal year, the total amount of tax credits
2879 for the rehabilitation of drycleaning-solvent-
2880 contaminated sites and brownfield sites in designated
2881 brownfield areas; amending s. 624.5105, F.S.;
2882 revising, at specified timeframes, the total amount of



2883 community contribution tax credits that may be
2884 granted; amending s. 718.111, F.S.; revising
2885 condominium association powers to sue and be sued in
2886 actions related to certain ad valorem taxes; providing
2887 construction; amending s. 741.01, F.S.; providing for
2888 a specified portion of a fee paid to the clerk of the
2889 circuit court for the issuance of a marriage license
2890 to be monthly deposited into the State Courts Revenue
2891 Trust Fund rather than the General Revenue Fund;
2892 amending s. 1011.71, F.S.; increasing the per-student
2893 limit of district school taxes that may be expended by
2894 school districts for certain purposes; providing sales
2895 tax exemptions for the retail sale of certain clothing
2896 and school supplies during a specified timeframe;
2897 defining terms; providing exceptions; authorizing
2898 certain dealers to opt out of participating in such
2899 tax exemption; providing requirements for such
2900 dealers; authorizing the department to adopt emergency
2901 rules; providing an appropriation; providing a sales
2902 tax exemption for specified disaster preparedness
2903 supplies during a specified timeframe; authorizing the
2904 department to adopt emergency rules; providing
2905 exceptions to the exemption; providing an
2906 appropriation; providing a sales tax exemption, during
2907 a specified timeframe, for certain equipment used to
2908 generate emergency electric energy in nursing homes
2909 and assisted living facilities; requiring a purchaser
2910 to provide a dealer with a specified affidavit;
2911 specifying a limit to the exemption; providing



2912 procedures and requirements for filing applications
2913 for a refund of previously paid taxes; providing
2914 penalties for the furnishing of false affidavits;
2915 providing rulemaking authority to the department;
2916 providing construction; providing retroactive
2917 operation; providing a sales tax exemption for certain
2918 fencing materials used in agriculture during a
2919 specified timeframe; providing procedures and
2920 requirements for filing applications for the refund of
2921 previously paid taxes; providing penalties for the
2922 furnishing of false affidavits; providing rulemaking
2923 authority to the department; providing construction;
2924 providing retroactive applicability; providing a sales
2925 tax exemption for certain building materials used to
2926 repair nonresidential farm buildings and purchased
2927 during a specified timeframe; defining terms;
2928 providing procedures and requirements for filing
2929 applications for a refund of taxes previously paid;
2930 providing penalties for the furnishing of false
2931 affidavits; providing rulemaking authority to the
2932 department; providing construction; providing
2933 retroactive applicability; providing an exemption from
2934 taxes on fuel used for agricultural shipment and
2935 purchased and used during a specified timeframe;
2936 defining terms; providing procedures and requirements
2937 for filing applications for a refund of previously
2938 paid taxes; providing penalties for the furnishing of
2939 false affidavits; providing applicability of a certain
2940 tax; providing rulemaking authority to the department;



844462

2941 providing construction; providing retroactive
2942 applicability; providing applicability; providing an
2943 appropriation; providing a directive to the Division
2944 of Law Revision and Information; providing effective
2945 dates.