

1 A bill to be entitled
2 An act relating to taxation; amending s. 28.241, F.S.;
3 providing for a distribution of certain filing fees;
4 specifying that filing fees for trial and appellate
5 proceedings must be deposited into the State Courts
6 Revenue Trust Fund; amending s. 159.621, F.S.;
7 providing an exemption from the excise tax on certain
8 documents notes and mortgages that are part of a loan
9 made by or on behalf of a housing financing authority;
10 providing requirements for exemption; providing
11 exceptions to the exemption; creating s. 193.4516,
12 F.S.; providing a valuation reduction for tangible
13 personal property owned and operated by a citrus fruit
14 packing or processing facility; providing
15 applicability; defining the term "citrus" for purposes
16 of the reduction; providing retroactive applicability;
17 amending s. 194.032, F.S.; authorizing value
18 adjustment boards to meet to hear appeals pertaining
19 to specified tax abatements; amending s. 196.173,
20 F.S.; revising the military operations that qualify
21 certain servicemembers for an additional ad valorem
22 tax exemption; amending s. 196.24, F.S.; authorizing
23 certain unremarried spouses of deceased disabled ex-
24 servicemembers to claim ad valorem tax exemptions;
25 creating s. 197.318, F.S.; providing for the abatement

26 | of ad valorem taxes for residential improvements
27 | damaged or destroyed by certain hurricanes; providing
28 | definitions; providing procedures and requirements for
29 | filing applications; providing reporting requirements;
30 | providing retroactive applicability; amending s.
31 | 201.02, F.S.; defining the term "homestead property";
32 | providing a documentary stamp tax exemption for
33 | certain transfers of homestead property between
34 | spouses; creating s. 210.205, F.S.; requiring certain
35 | recipients of cigarette tax distributions to report
36 | information regarding the expenditure of such
37 | distributions; amending s. 212.031, F.S.; reducing the
38 | tax levied on rental or license fees charged for the
39 | use of real property; amending s. 212.055, F.S.;
40 | revising the definition of "public facilities" for
41 | purposes of the local government infrastructure
42 | surtax; amending ss. 212.08, 220.183, and 624.5105,
43 | F.S.; revising the total amount of community
44 | contribution tax credits that may be granted for
45 | certain projects that provide housing opportunities
46 | for certain persons; creating s. 212.099, F.S.;
47 | establishing the Florida Sales Tax Credit Scholarship
48 | Program; providing definitions; authorizing certain
49 | persons to elect to direct certain state sales and use
50 | tax revenues to be transferred to a nonprofit

51 scholarship-organization for the Florida Tax Credit
52 Scholarship Program; providing procedures and
53 requirements for filing applications; providing
54 nonprofit scholarship-funding organization
55 obligations; providing limits on the amount of tax
56 credits; requiring the Department of Revenue to
57 disregard certain tax credits for specified purposes;
58 requiring the Department of Revenue to adopt rules to
59 administer the program; amending s. 212.1831, F.S.;
60 modifying the calculation of the dealer's collection
61 allowance under s. 212.12 to include certain
62 contributions to eligible nonprofit scholarship-
63 funding organizations; creating s. 212.205, F.S.;
64 requiring certain recipients of sales tax
65 distributions to report information related to
66 expenditure of those distributions; amending s.
67 213.053, F.S.; providing definitions; authorizing the
68 Department of Revenue to provide a list of certain
69 taxpayers to certain nonprofit scholarship-funding
70 organizations; creating s. 218.131, F.S.; requiring
71 the Legislature to appropriate moneys to fiscally
72 constrained counties and taxing jurisdictions within
73 such counties that experience a reduction in ad
74 valorem tax revenue as a result of tax abatements
75 related to specified hurricanes; providing a method

76 | for distributing such moneys; creating s. 218.135,
77 | F.S.; requiring the Legislature to appropriate funds
78 | to offset reductions in ad valorem taxes as a result
79 | of reductions in the value of certain packing and
80 | processing equipment; providing a method for
81 | distributing such moneys; providing an appropriation;
82 | amending s. 220.13, F.S.; providing an exception to
83 | the additions to the calculation of adjusted taxable
84 | income for corporate income tax purposes; amending s.
85 | 220.1845, F.S.; increasing the total amount of
86 | contaminated site rehabilitation tax credits for 1
87 | year; amending s. 220.1875, F.S.; providing a deadline
88 | for an eligible contribution to be made to an eligible
89 | nonprofit scholarship-funding organization;
90 | determining compliance with the requirement to pay
91 | tentative taxes under ss. 220.222 and 220.32 for tax
92 | credits under s. 1002.395; amending s. 318.14, F.S.;
93 | requiring a specified reduction of a civil penalty
94 | under certain circumstances; deleting the requirement
95 | that a specified percentage of the civil penalty be
96 | deposited in the State Courts Revenue Trust Fund;
97 | amending s. 318.15, F.S.; requiring a person to pay
98 | the clerk of the court the amount of a reduction under
99 | certain circumstances; amending s. 376.30781, F.S.;
100 | increasing the total amount of tax credits for the

101 rehabilitation of drycleaning-solvent-contaminated
102 sites and brownfield sites in designated brownfield
103 areas for 1 year; amending s. 741.01, F.S.; providing
104 a certain fee paid to the clerk of the circuit court
105 for the issuance of a marriage license is deposited
106 into the State Courts Revenue Trust Fund; amending s.
107 1002.395, F.S.; providing an application deadline for
108 certain tax credits related to nonprofit scholarship-
109 funding organizations; extending the carry forward
110 period for unused tax credits from 5 years to 10
111 years; providing applicability of the carried forward
112 tax credit for purposes of certain taxes; removing the
113 requirement for a taxpayer to apply to the department
114 for approval of a carry forward tax credit; providing
115 sales tax exemptions for the retail sale of certain
116 clothing, school supplies, personal computers, and
117 personal computer-related accessories during a
118 specified timeframe; providing exceptions; authorizing
119 certain dealers to opt out of participating in such
120 tax exemption; providing requirements for such
121 dealers; authorizing the Department of Revenue to
122 adopt emergency rules; providing an appropriation;
123 providing a sales tax exemption for specified disaster
124 preparedness supplies during specified timeframes;
125 authorizing the Department of Revenue to adopt

126 emergency rules; providing applicability; providing a
127 sales tax exemption for certain generators used in
128 nursing homes and assisted living facilities during a
129 specified timeframe; providing procedures and
130 requirements for filing applications; providing
131 penalties; providing an exemption from taxes on fuel
132 for certain agricultural uses; providing definitions;
133 providing procedures and requirements for filing
134 applications; providing penalties; authorizing the
135 Department of Revenue to adopt emergency rules;
136 providing retroactive applicability; providing a sales
137 tax exemption for certain fencing materials during a
138 specified timeframe; providing definitions; providing
139 procedures and requirements for filing applications;
140 providing penalties; authorizing the Department of
141 Revenue to adopt emergency rules; providing
142 retroactive applicability; providing a sales tax
143 exemption for certain building materials used to
144 repair nonresidential farm buildings during a
145 specified timeframe; providing definitions; providing
146 procedures and requirements for filing applications;
147 providing penalties; authorizing the Department of
148 Revenue to adopt emergency rules; providing
149 retroactive applicability; amending s. 193.155, F.S.;

150 providing that owners of homestead property that was

151 significantly damaged or destroyed as a result of a
 152 named tropical storm or hurricane may elect to have
 153 such property deemed abandoned if the owner
 154 establishes a new homestead property by a specified
 155 date; amending s. 163.01, F.S.; providing the tax
 156 treatment of property located within or outside the
 157 jurisdiction of specified legal entities created under
 158 the Florida Interlocal Cooperation Act of 1969;
 159 amending s. 206.052, F.S.; exempting certain terminal
 160 suppliers from paying the motor fuel tax under
 161 specified circumstances; amending s. 206.9825, F.S.;
 162 revising the rate of the aviation fuel tax paid by
 163 certain air carriers on a specified date; authorizing
 164 the Department of Revenue to adopt emergency rules;
 165 providing retroactive applicability; providing an
 166 appropriation; providing effective dates.

167
 168 Be It Enacted by the Legislature of the State of Florida:

169
 170 Section 1. Paragraph (a) of subsection (1) and subsection
 171 (6) of section 28.241, Florida Statutes, are amended to read:
 172 28.241 Filing fees for trial and appellate proceedings.—
 173 (1) Filing fees are due at the time a party files a
 174 pleading to initiate a proceeding or files a pleading for
 175 relief. Reopen fees are due at the time a party files a pleading

176 to reopen a proceeding if at least 90 days have elapsed since
177 the filing of a final order or final judgment with the clerk. If
178 a fee is not paid upon the filing of the pleading as required
179 under this section, the clerk shall pursue collection of the fee
180 pursuant to s. 28.246.

181 (a)1.a. Except as provided in sub-subparagraph b. and
182 subparagraph 2., the party instituting any civil action, suit,
183 or proceeding in the circuit court shall pay to the clerk of
184 that court a filing fee of up to \$395 in all cases in which
185 there are not more than five defendants and an additional filing
186 fee of up to \$2.50 for each defendant in excess of five. Of the
187 first \$200 in filing fees, \$195 must be remitted to the
188 Department of Revenue for deposit into the State Courts Revenue
189 Trust Fund, \$4 must be remitted to the Department of Revenue for
190 deposit into the Administrative Trust Fund within the Department
191 of Financial Services and used to fund the contract with the
192 Florida Clerks of Court Operations Corporation created in s.
193 28.35, and \$1 must be remitted to the Department of Revenue for
194 deposit into the Administrative Trust Fund within the Department
195 of Financial Services to fund audits of individual clerks'
196 court-related expenditures conducted by the Department of
197 Financial Services. By the 10th of each month, the clerk shall
198 submit that portion of the filing fees collected in the previous
199 month which is in excess of one-twelfth of the clerk's total
200 budget to the Department of Revenue for deposit into the Clerks

201 of the Court Trust Fund.

202 b. The party instituting any civil action, suit, or
203 proceeding in the circuit court under chapter 39, chapter 61,
204 chapter 741, chapter 742, chapter 747, chapter 752, or chapter
205 753 shall pay to the clerk of that court a filing fee of up to
206 \$295 in all cases in which there are not more than five
207 defendants and an additional filing fee of up to \$2.50 for each
208 defendant in excess of five. Of the first \$100 in filing fees,
209 \$95 must be remitted to the Department of Revenue for deposit
210 into the State Courts Revenue Trust Fund, \$4 must be remitted to
211 the Department of Revenue for deposit into the Administrative
212 Trust Fund within the Department of Financial Services and used
213 to fund the contract with the Florida Clerks of Court Operations
214 Corporation created in s. 28.35, and \$1 must be remitted to the
215 Department of Revenue for deposit into the Administrative Trust
216 Fund within the Department of Financial Services to fund audits
217 of individual clerks' court-related expenditures conducted by
218 the Department of Financial Services.

219 c. An additional filing fee of \$4 shall be paid to the
220 clerk. The clerk shall remit \$3.50 to the Department of Revenue
221 for deposit into the Court Education Trust Fund and shall remit
222 50 cents to the Department of Revenue for deposit into the
223 Administrative Trust Fund within the Department of Financial
224 Services to fund clerk education provided by the Florida Clerks
225 of Court Operations Corporation. An additional filing fee of up

226 | to \$18 shall be paid by the party seeking each severance that is
227 | granted. The clerk may impose an additional filing fee of up to
228 | \$85 for all proceedings of garnishment, attachment, replevin,
229 | and distress. Postal charges incurred by the clerk of the
230 | circuit court in making service by certified or registered mail
231 | on defendants or other parties shall be paid by the party at
232 | whose instance service is made. Additional fees, charges, or
233 | costs may not be added to the filing fees imposed under this
234 | section, except as authorized in this section or by general law.

235 | 2.a. Notwithstanding the fees prescribed in subparagraph
236 | 1., a party instituting a civil action in circuit court relating
237 | to real property or mortgage foreclosure shall pay a graduated
238 | filing fee based on the value of the claim.

239 | b. A party shall estimate in writing the amount in
240 | controversy of the claim upon filing the action. For purposes of
241 | this subparagraph, the value of a mortgage foreclosure action is
242 | based upon the principal due on the note secured by the
243 | mortgage, plus interest owed on the note and any moneys advanced
244 | by the lender for property taxes, insurance, and other advances
245 | secured by the mortgage, at the time of filing the foreclosure.
246 | The value shall also include the value of any tax certificates
247 | related to the property. In stating the value of a mortgage
248 | foreclosure claim, a party shall declare in writing the total
249 | value of the claim, as well as the individual elements of the
250 | value as prescribed in this sub-subparagraph.

251 c. In its order providing for the final disposition of the
252 matter, the court shall identify the actual value of the claim.
253 The clerk shall adjust the filing fee if there is a difference
254 between the estimated amount in controversy and the actual value
255 of the claim and collect any additional filing fee owed or
256 provide a refund of excess filing fee paid.

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

258 (I) Three hundred and ninety-five dollars in all cases in
259 which the value of the claim is \$50,000 or less and in which
260 there are not more than five defendants. The party shall pay an
261 additional filing fee of up to \$2.50 for each defendant in
262 excess of five. Of the first \$200 in filing fees, \$195 must be
263 remitted by the clerk to the Department of Revenue for deposit
264 into the General Revenue Fund, \$4 must be remitted to the
265 Department of Revenue for deposit into the Administrative Trust
266 Fund within the Department of Financial Services and used to
267 fund the contract with the Florida Clerks of Court Operations
268 Corporation created in s. 28.35, and \$1 must be remitted to the
269 Department of Revenue for deposit into the Administrative Trust
270 Fund within the Department of Financial Services to fund audits
271 of individual clerks' court-related expenditures conducted by
272 the Department of Financial Services;

273 (II) Nine hundred dollars in all cases in which the value
274 of the claim is more than \$50,000 but less than \$250,000 and in
275 which there are not more than five defendants. The party shall

276 pay an additional filing fee of up to \$2.50 for each defendant
277 in excess of five. Of the first \$705 in filing fees, \$700 must
278 be remitted by the clerk to the Department of Revenue for
279 deposit into the General Revenue Fund, except that the first
280 \$1.5 million in such filing fees remitted to the Department of
281 Revenue and deposited into the General Revenue Fund in fiscal
282 year 2018-2019 shall be distributed to the Miami-Dade County
283 Clerk of Court, \$4 must be remitted to the Department of Revenue
284 for deposit into the Administrative Trust Fund within the
285 Department of Financial Services and used to fund the contract
286 with the Florida Clerks of Court Operations Corporation created
287 in s. 28.35, and \$1 must be remitted to the Department of
288 Revenue for deposit into the Administrative Trust Fund within
289 the Department of Financial Services to fund audits of
290 individual clerks' court-related expenditures conducted by the
291 Department of Financial Services; or

292 (III) One thousand nine hundred dollars in all cases in
293 which the value of the claim is \$250,000 or more and in which
294 there are not more than five defendants. The party shall pay an
295 additional filing fee of up to \$2.50 for each defendant in
296 excess of five. Of the first \$1,705 in filing fees, \$930 must be
297 remitted by the clerk to the Department of Revenue for deposit
298 into the General Revenue Fund, \$770 must be remitted to the
299 Department of Revenue for deposit into the State Courts Revenue
300 Trust Fund, \$4 must be remitted to the Department of Revenue for

301 deposit into the Administrative Trust Fund within the Department
302 of Financial Services to fund the contract with the Florida
303 Clerks of Court Operations Corporation created in s. 28.35, and
304 \$1 must be remitted to the Department of Revenue for deposit
305 into the Administrative Trust Fund within the Department of
306 Financial Services to fund audits of individual clerks' court-
307 related expenditures conducted by the Department of Financial
308 Services.

309 e. An additional filing fee of \$4 shall be paid to the
310 clerk. The clerk shall remit \$3.50 to the Department of Revenue
311 for deposit into the Court Education Trust Fund and shall remit
312 50 cents to the Department of Revenue for deposit into the
313 Administrative Trust Fund within the Department of Financial
314 Services to fund clerk education provided by the Florida Clerks
315 of Court Operations Corporation. An additional filing fee of up
316 to \$18 shall be paid by the party seeking each severance that is
317 granted. The clerk may impose an additional filing fee of up to
318 \$85 for all proceedings of garnishment, attachment, replevin,
319 and distress. Postal charges incurred by the clerk of the
320 circuit court in making service by certified or registered mail
321 on defendants or other parties shall be paid by the party at
322 whose instance service is made. Additional fees, charges, or
323 costs may not be added to the filing fees imposed under this
324 section, except as authorized in this section or by general law.

325 (6) From each attorney appearing pro hac vice, the clerk

326 of the circuit court shall collect a fee of \$100 for deposit
 327 into the State Courts Revenue Trust Fund ~~General Revenue Fund~~.

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

330 159.621 Housing bonds exempted from taxation; notes and
 331 mortgages exempt from excise tax on documents.—

332 (1) The bonds of a housing finance authority issued under
 333 this act, together with all notes, mortgages, security
 334 agreements, letters of credit, or other instruments which arise
 335 out of or are given to secure the repayment of bonds issued in
 336 connection with the financing of any housing development under
 337 this part, as well as the interest thereon and income therefrom,
 338 shall be exempt from all taxes.

339 (2) Any note or mortgage given in connection with a loan
 340 made by or on behalf of a housing finance authority under s.
 341 159.608(8) is exempt from the excise tax on documents under
 342 chapter 201 if, at the time the note or mortgage is recorded,
 343 the housing finance authority records an affidavit signed by an
 344 agent of the housing authority that affirms that the loan was
 345 made by or on behalf of the housing finance authority.

346
 347 The exemption granted by this section does not apply ~~shall not~~
 348 ~~be applicable~~ to any tax imposed by chapter 220 on interest,
 349 income, or profits on debt obligations owned by corporations or
 350 to a deed for property financed by a housing finance authority.

351 Section 3. Section 193.4516, Florida Statutes, is created
 352 to read:

353 193.4516 Assessment of citrus fruit packing and processing
 354 equipment damaged by Hurricane Irma or citrus greening.-

355 (1) For purposes of ad valorem taxation, and applying to
 356 the 2018 tax roll only, tangible personal property owned and
 357 operated by a citrus fruit packing or processing facility is
 358 deemed to have a market value no greater than its value for
 359 salvage, provided the tangible personal property is no longer
 360 used in the operation of the facility due to the effects of
 361 Hurricane Irma or citrus greening.

362 (2)(a) The valuation provided in subsection (1) is
 363 effective until a citrus fruit packing or processing facility
 364 sells or leases the tangible personal property or returns such
 365 property to operational use.

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

368 Section 4. The creation by this act of s. 193.4516,
 369 Florida Statutes, applies to the 2018 property tax roll.

370 Section 5. Paragraph (b) of subsection (1) of section
 371 194.032, Florida Statutes, is amended to read:

372 194.032 Hearing purposes; timetable.-

373 (1)

374 (b) Notwithstanding the provisions of paragraph (a), the
 375 value adjustment board may meet prior to the approval of the

376 assessment rolls by the Department of Revenue, but not earlier
377 than July 1, to hear appeals pertaining to the denial by the
378 property appraiser of exemptions, tax abatements under s.
379 197.318, agricultural and high-water recharge classifications,
380 classifications as historic property used for commercial or
381 certain nonprofit purposes, and deferrals under subparagraphs
382 (a)2., 3., and 4. In such event, however, the board may not
383 certify any assessments under s. 193.122 until the Department of
384 Revenue has approved the assessments in accordance with s.
385 193.1142 and all hearings have been held with respect to the
386 particular parcel under appeal.

387 Section 6. Subsection (2) of section 196.173, Florida
388 Statutes, is amended to read:

389 196.173 Exemption for deployed servicemembers.—

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

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

395 (b) Operation Joint Guardian, which began on June 12,
396 1999.

397 (c) Operation Noble Eagle, which began on September 15,
398 2001.

399 (d) Operation Enduring Freedom, which began on October 7,
400 2001, and ended on December 31, 2014.

401 (e) Operations in the Balkans, which began in 2004.
 402 (f) Operation Nomad Shadow, which began in 2007.
 403 (g) Operation U.S. Airstrikes Al Qaeda in Somalia, which
 404 began in January 2007.
 405 (h) Operation Copper Dune, which began in 2009.
 406 (i) Operation Georgia Deployment Program, which began in
 407 August 2009.
 408 ~~(j) Operation New Dawn, which began on September 1, 2010,~~
 409 ~~and ended on December 15, 2011.~~
 410 ~~(k) Operation Odyssey Dawn, which began on March 19, 2011,~~
 411 ~~and ended on October 31, 2011.~~
 412 (j)~~(l)~~ Operation Spartan Shield, which began in June 2011.
 413 (k)~~(m)~~ Operation Observant Compass, which began in October
 414 2011.
 415 (l)~~(n)~~ Operation Inherent Resolve, which began on August
 416 8, 2014.
 417 (m)~~(o)~~ Operation Atlantic Resolve, which began in April
 418 2014.
 419 (n)~~(p)~~ Operation Freedom's Sentinel, which began on
 420 January 1, 2015.
 421 (o)~~(q)~~ Operation Resolute Support, which began in January
 422 2015.
 423
 424 The Department of Revenue shall notify all property appraisers
 425 and tax collectors in this state of the designated military

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426 operations.

427 Section 7. Subsection (1) of section 196.24, Florida
428 Statutes, is amended to read:

429 196.24 Exemption for disabled ex-servicemember or
430 surviving spouse; evidence of disability.—

431 (1) Any ex-servicemember, as defined in s. 196.012, who is
432 a bona fide resident of the state, who was discharged under
433 honorable conditions, and who has been disabled to a degree of
434 10 percent or more by misfortune or while serving during a
435 period of wartime service as defined in s. 1.01(14) is entitled
436 to the exemption from taxation provided for in s. 3(b), Art. VII
437 of the State Constitution as provided in this section. Property
438 to the value of \$5,000 of such a person is exempt from taxation.
439 The production by him or her of a certificate of disability from
440 the United States Government or the United States Department of
441 Veterans Affairs or its predecessor before the property
442 appraiser of the county wherein the ex-servicemember's property
443 lies is prima facie evidence of the fact that he or she is
444 entitled to the exemption. The unremarried surviving spouse of
445 such a disabled ex-servicemember ~~who, on the date of the~~
446 ~~disabled ex-servicemember's death, had been married to the~~
447 ~~disabled ex-servicemember for at least 5 years~~ is also entitled
448 to the exemption.

449 Section 8. Effective upon this act becoming a law, section
450 197.318, Florida Statutes, is created to read:

451 197.318 Abatement of taxes for residential improvements
452 damaged or destroyed by Hurricanes Hermine, Matthew, or Irma.—

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

454 (a) "Damage differential" means the product arrived at by
455 multiplying the percent change in value by a ratio, the
456 numerator of which is the number of days the residential
457 improvement was rendered uninhabitable in the year the hurricane
458 occurred, the denominator of which is 365.

459 (b) "Disaster relief credit" means the product arrived at
460 by multiplying the damage differential by the amount of timely
461 paid taxes that were initially levied in the year the hurricane
462 occurred.

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

- 464 1. Hurricane Hermine that occurred in calendar year 2016.
- 465 2. Hurricane Matthew that occurred in calendar year 2016
- 466 3. Hurricane Irma that occurred during calendar year 2017.

467 (d) "Percent change in value" means the difference between
468 a residential parcel's just value as of January 1 of the year in
469 which a hurricane occurred and its postdisaster just value
470 expressed as a percentage of the parcel's just value as of
471 January 1 of the year in which the hurricane occurred.

472 (e) "Postdisaster just value" means the just value of the
473 residential parcel on January 1 of the year in which a hurricane
474 occurred, reduced to reflect the just value of the residential
475 improvement as provided in subsection (5) as a result of the

476 destruction and damage caused by the hurricane. Postdisaster
477 just value is determined only for purposes of calculating tax
478 abatements under this section, and does not determine a parcel's
479 just value as of January 1 each year.

480 (f) "Residential improvement" means a residential dwelling
481 or house that is owned and used as a homestead as defined in s.
482 196.012(13). A residential improvement does not include a
483 structure that is not essential to the use and occupancy of the
484 residential dwelling or house, including, but not limited to, a
485 detached utility building, detached carport, detached garage,
486 bulkhead, fence, and swimming pool, and does not include land.

487 (g) "Uninhabitable" means the loss of use or occupancy,
488 resulting from Hurricanes Hermine or Matthew during the 2016
489 calendar year or Hurricane Irma during the 2017 calendar year of
490 a residential improvement for the purpose for which it was
491 constructed, as evidenced by documentation, including, but not
492 limited to, utility bills, insurance information, contractors'
493 statements, building permit applications, or building inspection
494 certificates of occupancy.

495 (2) If a residential improvement is rendered uninhabitable
496 for at least 30 days due to damage or destruction to the
497 property caused by Hurricanes Hermine or Matthew during the 2016
498 calendar year or Hurricane Irma during the 2017 calendar year,
499 taxes initially levied in 2019 may be abated in the following
500 manner:

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

505 (b) The application shall identify the residential parcel
506 on which the residential improvement was damaged or destroyed,
507 the date the damage or destruction occurred, and the number of
508 days the property was uninhabitable during the calendar year
509 that the hurricane occurred.

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

512 (d) Upon receipt of the application, the property
513 appraiser shall investigate the statements contained in the
514 application to determine if the applicant is entitled to an
515 abatement of taxes. If the property appraiser determines that
516 the applicant is not entitled to an abatement, the applicant may
517 file a petition with the value adjustment board, pursuant to s.
518 194.011(3), requesting that the abatement be granted. If the
519 property appraiser determines that the applicant is entitled to
520 an abatement, the property appraiser shall issue an official
521 written statement to the tax collector by April 1, 2019, which
522 provides:

523 1. The number of days during the calendar year in which
524 the hurricane occurred that the residential improvement was
525 uninhabitable. To qualify for the abatement, the residential

526 improvement must be uninhabitable for at least 30 days.

527 2. The just value of the residential parcel, as determined
528 by the property appraiser on January 1 of the year in which the
529 hurricane for which the applicant is claiming an abatement
530 occurred.

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

533 4. The percent change in value applicable to the
534 residential parcel.

535 (3) Upon receipt of the written statement from the
536 property appraiser, the tax collector shall calculate the damage
537 differential and disaster relief credit pursuant to this
538 section. The tax collector shall reduce the taxes initially
539 levied on the residential parcel in 2019 by an amount equal to
540 the disaster relief credit. If the value of the credit exceeds
541 the taxes levied in 2019, the remaining value of the credit
542 shall be applied to taxes due in subsequent years until the
543 value of the credit is exhausted.

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

546 (a) The department of the total reduction in taxes for all
547 properties that qualified for an abatement pursuant to this
548 section.

549 (b) The governing board of each affected local government
550 of the reduction in such local government's taxes that will

551 occur pursuant to this section.

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

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

556 Section 9. Subsection (7) of section 201.02, Florida
 557 Statutes, is amended to read:

558 201.02 Tax on deeds and other instruments relating to real
 559 property or interests in real property.—

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

561 (a) A deed, transfer, or conveyance between spouses or
 562 former spouses pursuant to an action for dissolution of their
 563 marriage wherein the real property is or was their marital home
 564 or an interest therein. Taxes paid pursuant to this section
 565 shall be refunded in those cases in which a deed, transfer, or
 566 conveyance occurred 1 year before a dissolution of marriage.
 567 This ~~paragraph subsection~~ applies in spite of any consideration
 568 as defined in subsection (1). This ~~paragraph subsection~~ does not
 569 apply to a deed, transfer, or conveyance executed before July 1,
 570 1997.

571 (b) A deed or other instrument that transfers or conveys
 572 homestead property or any interest in homestead property between
 573 spouses, if the only consideration for the transfer or
 574 conveyance is the amount of a mortgage or other lien encumbering
 575 the homestead property at the time of the transfer or conveyance

576 and if the deed or other instrument is recorded within 1 year
577 after the date of the marriage. This paragraph applies to
578 transfers or conveyances from one spouse to another, from one
579 spouse to both spouses, or from both spouses to one spouse. For
580 the purpose of this paragraph, the term "homestead property" has
581 the same meaning as the term "homestead" as defined in s.
582 192.001.

583 Section 10. Section 210.205, Florida Statutes, is created
584 to read:

585 210.205 Cigarette tax distribution reporting.—By March 15
586 of each year, each entity that received a distribution pursuant
587 to s. 210.20(2)(b) in the preceding calendar year shall report
588 to the Office of Economic and Demographic Research the following
589 information:

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

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

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

598 Section 11. Effective January 1, 2019, paragraphs (c) and
599 (d) of subsection (1) of section 212.031, Florida Statutes, are
600 amended to read:

601 212.031 Tax on rental or license fee for use of real
602 property.—

603 (1)

604 (c) For the exercise of such privilege, a tax is levied at
605 the rate of 5.5 ~~5.8~~ percent of and on the total rent or license
606 fee charged for such real property by the person charging or
607 collecting the rental or license fee. The total rent or license
608 fee charged for such real property shall include payments for
609 the granting of a privilege to use or occupy real property for
610 any purpose and shall include base rent, percentage rents, or
611 similar charges. Such charges shall be included in the total
612 rent or license fee subject to tax under this section whether or
613 not they can be attributed to the ability of the lessor's or
614 licensor's property as used or operated to attract customers.
615 Payments for intrinsically valuable personal property such as
616 franchises, trademarks, service marks, logos, or patents are not
617 subject to tax under this section. In the case of a contractual
618 arrangement that provides for both payments taxable as total
619 rent or license fee and payments not subject to tax, the tax
620 shall be based on a reasonable allocation of such payments and
621 shall not apply to that portion which is for the nontaxable
622 payments.

623 (d) When the rental or license fee of any such real
624 property is paid by way of property, goods, wares, merchandise,
625 services, or other thing of value, the tax shall be at the rate

626 of 5.5 ~~5.8~~ percent of the value of the property, goods, wares,
627 merchandise, services, or other thing of value.

628 Section 12. Paragraph (d) of subsection (2) of section
629 212.055, Florida Statutes, is amended to read:

630 212.055 Discretionary sales surtaxes; legislative intent;
631 authorization and use of proceeds.—It is the legislative intent
632 that any authorization for imposition of a discretionary sales
633 surtax shall be published in the Florida Statutes as a
634 subsection of this section, irrespective of the duration of the
635 levy. Each enactment shall specify the types of counties
636 authorized to levy; the rate or rates which may be imposed; the
637 maximum length of time the surtax may be imposed, if any; the
638 procedure which must be followed to secure voter approval, if
639 required; the purpose for which the proceeds may be expended;
640 and such other requirements as the Legislature may provide.
641 Taxable transactions and administrative procedures shall be as
642 provided in s. 212.054.

643 (2) LOCAL GOVERNMENT INFRASTRUCTURE SURTAX.—

644 (d) The proceeds of the surtax authorized by this
645 subsection and any accrued interest shall be expended by the
646 school district, within the county and municipalities within the
647 county, or, in the case of a negotiated joint county agreement,
648 within another county, to finance, plan, and construct
649 infrastructure; to acquire any interest in land for public
650 recreation, conservation, or protection of natural resources or

651 to prevent or satisfy private property rights claims resulting
652 from limitations imposed by the designation of an area of
653 critical state concern; to provide loans, grants, or rebates to
654 residential or commercial property owners who make energy
655 efficiency improvements to their residential or commercial
656 property, if a local government ordinance authorizing such use
657 is approved by referendum; or to finance the closure of county-
658 owned or municipally owned solid waste landfills that have been
659 closed or are required to be closed by order of the Department
660 of Environmental Protection. Any use of the proceeds or interest
661 for purposes of landfill closure before July 1, 1993, is
662 ratified. The proceeds and any interest may not be used for the
663 operational expenses of infrastructure, except that a county
664 that has a population of fewer than 75,000 and that is required
665 to close a landfill may use the proceeds or interest for long-
666 term maintenance costs associated with landfill closure.
667 Counties, as defined in s. 125.011, and charter counties may, in
668 addition, use the proceeds or interest to retire or service
669 indebtedness incurred for bonds issued before July 1, 1987, for
670 infrastructure purposes, and for bonds subsequently issued to
671 refund such bonds. Any use of the proceeds or interest for
672 purposes of retiring or servicing indebtedness incurred for
673 refunding bonds before July 1, 1999, is ratified.

674 1. For the purposes of this paragraph, the term
675 "infrastructure" means:

676 a. Any fixed capital expenditure or fixed capital outlay
677 associated with the construction, reconstruction, or improvement
678 of public facilities that have a life expectancy of 5 or more
679 years, any related land acquisition, land improvement, design,
680 and engineering costs, and all other professional and related
681 costs required to bring the public facilities into service. For
682 purposes of this sub-subparagraph, the term "public facilities"
683 means facilities as defined in s. 163.3164(38), s. 163.3221(13),
684 or s. 189.012(5), and includes facilities that are necessary to
685 carry out governmental purposes, including, but not limited to,
686 fire stations, general governmental office buildings, and animal
687 shelters, regardless of whether the facilities are owned by the
688 local taxing authority or another governmental entity.

689 b. A fire department vehicle, an emergency medical service
690 vehicle, a sheriff's office vehicle, a police department
691 vehicle, or any other vehicle, and the equipment necessary to
692 outfit the vehicle for its official use or equipment that has a
693 life expectancy of at least 5 years.

694 c. Any expenditure for the construction, lease, or
695 maintenance of, or provision of utilities or security for,
696 facilities, as defined in s. 29.008.

697 d. Any fixed capital expenditure or fixed capital outlay
698 associated with the improvement of private facilities that have
699 a life expectancy of 5 or more years and that the owner agrees
700 to make available for use on a temporary basis as needed by a

701 local government as a public emergency shelter or a staging area
702 for emergency response equipment during an emergency officially
703 declared by the state or by the local government under s.
704 252.38. Such improvements are limited to those necessary to
705 comply with current standards for public emergency evacuation
706 shelters. The owner must enter into a written contract with the
707 local government providing the improvement funding to make the
708 private facility available to the public for purposes of
709 emergency shelter at no cost to the local government for a
710 minimum of 10 years after completion of the improvement, with
711 the provision that the obligation will transfer to any
712 subsequent owner until the end of the minimum period.

713 e. Any land acquisition expenditure for a residential
714 housing project in which at least 30 percent of the units are
715 affordable to individuals or families whose total annual
716 household income does not exceed 120 percent of the area median
717 income adjusted for household size, if the land is owned by a
718 local government or by a special district that enters into a
719 written agreement with the local government to provide such
720 housing. The local government or special district may enter into
721 a ground lease with a public or private person or entity for
722 nominal or other consideration for the construction of the
723 residential housing project on land acquired pursuant to this
724 sub-subparagraph.

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

726 efficiency improvement" means any energy conservation and
727 efficiency improvement that reduces consumption through
728 conservation or a more efficient use of electricity, natural
729 gas, propane, or other forms of energy on the property,
730 including, but not limited to, air sealing; installation of
731 insulation; installation of energy-efficient heating, cooling,
732 or ventilation systems; installation of solar panels; building
733 modifications to increase the use of daylight or shade;
734 replacement of windows; installation of energy controls or
735 energy recovery systems; installation of electric vehicle
736 charging equipment; installation of systems for natural gas fuel
737 as defined in s. 206.9951; and installation of efficient
738 lighting equipment.

739 3. Notwithstanding any other provision of this subsection,
740 a local government infrastructure surtax imposed or extended
741 after July 1, 1998, may allocate up to 15 percent of the surtax
742 proceeds for deposit into a trust fund within the county's
743 accounts created for the purpose of funding economic development
744 projects having a general public purpose of improving local
745 economies, including the funding of operational costs and
746 incentives related to economic development. The ballot statement
747 must indicate the intention to make an allocation under the
748 authority of this subparagraph.

749 Section 13. Paragraph (p) of subsection (5) of section
750 212.08, Florida Statutes, is amended to read:

751 212.08 Sales, rental, use, consumption, distribution, and
 752 storage tax; specified exemptions.—The sale at retail, the
 753 rental, the use, the consumption, the distribution, and the
 754 storage to be used or consumed in this state of the following
 755 are hereby specifically exempt from the tax imposed by this
 756 chapter.

757 (5) EXEMPTIONS; ACCOUNT OF USE.—

758 (p) Community contribution tax credit for donations.—

759 1. Authorization.—Persons who are registered with the
 760 department under s. 212.18 to collect or remit sales or use tax
 761 and who make donations to eligible sponsors are eligible for tax
 762 credits against their state sales and use tax liabilities as
 763 provided in this paragraph:

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

766 b. The credit shall be granted as a refund against state
 767 sales and use taxes reported on returns and remitted in the 12
 768 months preceding the date of application to the department for
 769 the credit as required in sub-subparagraph 3.c. If the annual
 770 credit is not fully used through such refund because of
 771 insufficient tax payments during the applicable 12-month period,
 772 the unused amount may be included in an application for a refund
 773 made pursuant to sub-subparagraph 3.c. in subsequent years
 774 against the total tax payments made for such year. Carryover
 775 credits may be applied for a 3-year period without regard to any

776 time limitation that would otherwise apply under s. 215.26.

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

780 d. All proposals for the granting of the tax credit
781 require the prior approval of the Department of Economic
782 Opportunity.

783 e. The total amount of tax credits which may be granted
784 for all programs approved under this paragraph, s. 220.183, and
785 s. 624.5105 is \$10.5 million in the 2018-2019 fiscal year, \$17
786 million ~~\$21.4 million~~ in the 2019-2020 ~~2017-2018~~ fiscal year,
787 and \$10.5 million in each fiscal year thereafter for projects
788 that provide housing opportunities for persons with special
789 needs or homeownership opportunities for low-income households
790 or very-low-income households and \$3.5 million each fiscal year
791 for all other projects. As used in this paragraph, the term
792 "person with special needs" has the same meaning as in s.
793 420.0004 and the terms "low-income person," "low-income
794 household," "very-low-income person," and "very-low-income
795 household" have the same meanings as in s. 420.9071.

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

799 2. Eligibility requirements.—

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

801 following form:

802 (I) Cash or other liquid assets;

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

805 (III) Goods or inventory; or

806 (IV) Other physical resources identified by the Department
807 of Economic Opportunity.

808

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

813 192.001(12), located in the state; is disregarded as an entity
814 for federal income tax purposes pursuant to 26 C.F.R. s.

815 301.7701-3(b)(1)(ii); and at the time of contribution to an
816 eligible sponsor, has no material assets other than the real
817 property and any other property that qualifies as a community
818 contribution.

819 b. All community contributions must be reserved
820 exclusively for use in a project. As used in this sub-
821 subparagraph, the term "project" means activity undertaken by an
822 eligible sponsor which is designed to construct, improve, or
823 substantially rehabilitate housing that is affordable to low-
824 income households or very-low-income households; designed to
825 provide housing opportunities for persons with special needs;

826 | designed to provide commercial, industrial, or public resources
827 | and facilities; or designed to improve entrepreneurial and job-
828 | development opportunities for low-income persons. A project may
829 | be the investment necessary to increase access to high-speed
830 | broadband capability in a rural community that had an enterprise
831 | zone designated pursuant to chapter 290 as of May 1, 2015,
832 | including projects that result in improvements to communications
833 | assets that are owned by a business. A project may include the
834 | provision of museum educational programs and materials that are
835 | directly related to a project approved between January 1, 1996,
836 | and December 31, 1999, and located in an area which was in an
837 | enterprise zone designated pursuant to s. 290.0065 as of May 1,
838 | 2015. This paragraph does not preclude projects that propose to
839 | construct or rehabilitate housing for low-income households or
840 | very-low-income households on scattered sites or housing
841 | opportunities for persons with special needs. With respect to
842 | housing, contributions may be used to pay the following eligible
843 | special needs, low-income, and very-low-income housing-related
844 | activities:

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

847 | (II) Down payment and closing costs for persons with
848 | special needs, low-income persons, and very-low-income persons;

849 | (III) Administrative costs, including housing counseling
850 | and marketing fees, not to exceed 10 percent of the community

851 contribution, directly related to special needs, low-income, or
 852 very-low-income projects; and

853 (IV) Removal of liens recorded against residential
 854 property by municipal, county, or special district local
 855 governments if satisfaction of the lien is a necessary precedent
 856 to the transfer of the property to a low-income person or very-
 857 low-income person for the purpose of promoting home ownership.
 858 Contributions for lien removal must be received from a
 859 nonrelated third party.

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

862 (I) A community action program;

863 (II) A nonprofit community-based development organization
 864 whose mission is the provision of housing for persons with
 865 special needs, low-income households, or very-low-income
 866 households or increasing entrepreneurial and job-development
 867 opportunities for low-income persons;

868 (III) A neighborhood housing services corporation;

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

870 (V) A community redevelopment agency created under s.
 871 163.356;

872 (VI) A historic preservation district agency or
 873 organization;

874 (VII) A local workforce development board;

875 (VIII) A direct-support organization as provided in s.

876 | 1009.983;

877 | (IX) An enterprise zone development agency created under
878 | s. 290.0056;

879 | (X) A community-based organization incorporated under
880 | chapter 617 which is recognized as educational, charitable, or
881 | scientific pursuant to s. 501(c)(3) of the Internal Revenue Code
882 | and whose bylaws and articles of incorporation include
883 | affordable housing, economic development, or community
884 | development as the primary mission of the corporation;

885 | (XI) Units of local government;

886 | (XII) Units of state government; or

887 | (XIII) Any other agency that the Department of Economic
888 | Opportunity designates by rule.

889 |

890 | A contributing person may not have a financial interest in the
891 | eligible sponsor.

892 | d. The project must be located in an area which was in an
893 | enterprise zone designated pursuant to chapter 290 as of May 1,
894 | 2015, or a Front Porch Florida Community, unless the project
895 | increases access to high-speed broadband capability in a rural
896 | community that had an enterprise zone designated pursuant to
897 | chapter 290 as of May 1, 2015, but is physically located outside
898 | the designated rural zone boundaries. Any project designed to
899 | construct or rehabilitate housing for low-income households or
900 | very-low-income households or housing opportunities for persons

901 with special needs is exempt from the area requirement of this
902 sub-subparagraph.

903 e.(I) If, during the first 10 business days of the state
904 fiscal year, eligible tax credit applications for projects that
905 provide housing opportunities for persons with special needs or
906 homeownership opportunities for low-income households or very-
907 low-income households are received for less than the annual tax
908 credits available for those projects, the Department of Economic
909 Opportunity shall grant tax credits for those applications and
910 grant remaining tax credits on a first-come, first-served basis
911 for subsequent eligible applications received before the end of
912 the state fiscal year. If, during the first 10 business days of
913 the state fiscal year, eligible tax credit applications for
914 projects that provide housing opportunities for persons with
915 special needs or homeownership opportunities for low-income
916 households or very-low-income households are received for more
917 than the annual tax credits available for those projects, the
918 Department of Economic Opportunity shall grant the tax credits
919 for those applications as follows:

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

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

926 amount of tax credits granted pursuant to sub-sub-sub-
 927 subparagraph (A) shall be subtracted from the amount of
 928 available tax credits, and the remaining credits shall be
 929 granted to each approved tax credit application on a pro rata
 930 basis.

931 (II) If, during the first 10 business days of the state
 932 fiscal year, eligible tax credit applications for projects other
 933 than those that provide housing opportunities for persons with
 934 special needs or homeownership opportunities for low-income
 935 households or very-low-income households are received for less
 936 than the annual tax credits available for those projects, the
 937 Department of Economic Opportunity shall grant tax credits for
 938 those applications and shall grant remaining tax credits on a
 939 first-come, first-served basis for subsequent eligible
 940 applications received before the end of the state fiscal year.
 941 If, during the first 10 business days of the state fiscal year,
 942 eligible tax credit applications for projects other than those
 943 that provide housing opportunities for persons with special
 944 needs or homeownership opportunities for low-income households
 945 or very-low-income households are received for more than the
 946 annual tax credits available for those projects, the Department
 947 of Economic Opportunity shall grant the tax credits for those
 948 applications on a pro rata basis.

949 3. Application requirements.—

950 a. An eligible sponsor seeking to participate in this

951 program must submit a proposal to the Department of Economic
952 Opportunity which sets forth the name of the sponsor, a
953 description of the project, and the area in which the project is
954 located, together with such supporting information as is
955 prescribed by rule. The proposal must also contain a resolution
956 from the local governmental unit in which the project is located
957 certifying that the project is consistent with local plans and
958 regulations.

959 b. A person seeking to participate in this program must
960 submit an application for tax credit to the Department of
961 Economic Opportunity which sets forth the name of the sponsor, a
962 description of the project, and the type, value, and purpose of
963 the contribution. The sponsor shall verify, in writing, the
964 terms of the application and indicate its receipt of the
965 contribution, and such verification must accompany the
966 application for tax credit. The person must submit a separate
967 tax credit application to the Department of Economic Opportunity
968 for each individual contribution that it makes to each
969 individual project.

970 c. A person who has received notification from the
971 Department of Economic Opportunity that a tax credit has been
972 approved must apply to the department to receive the refund.
973 Application must be made on the form prescribed for claiming
974 refunds of sales and use taxes and be accompanied by a copy of
975 the notification. A person may submit only one application for

976 refund to the department within a 12-month period.

977 4. Administration.—

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

981 b. The decision of the Department of Economic Opportunity
982 must be in writing, and, if approved, the notification shall
983 state the maximum credit allowable to the person. Upon approval,
984 the Department of Economic Opportunity shall transmit a copy of
985 the decision to the department.

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

991 d. The Department of Economic Opportunity shall, in
992 consultation with the statewide and regional housing and
993 financial intermediaries, market the availability of the
994 community contribution tax credit program to community-based
995 organizations.

996 Section 14. Section 212.099, Florida Statutes, is created
997 to read:

998 212.099 Florida Sales Tax Credit Scholarship Program.—

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

1000 (a) "Eligible business" means a person defined as a dealer
1001 in this chapter.

1002 (b) "Eligible contribution" or "contribution" means a
1003 monetary contribution from an eligible business to an eligible
1004 nonprofit scholarship-funding organization to be used pursuant
1005 to ss. 1002.385 or 1002.395. The eligible business making the
1006 contribution may not designate a specific student as the
1007 beneficiary of the contribution.

1008 (c) "Eligible nonprofit scholarship-funding organization"
1009 has the same meaning as provided in s. 1002.395(2) (f).

1010 (d) "Business-funded scholarship" means an amount of
1011 financial aid created by an eligible business when the business
1012 makes an eligible contribution in an amount that, if awarded to
1013 a single student, would equal the maximum scholarship award
1014 authorized pursuant to s. 1002.395 for a single year.

1015 (2) An eligible business may apply to the department for a
1016 tax credit under this section. An eligible business is allowed a
1017 credit against the state tax imposed under this chapter in an
1018 amount equal to each business-funded scholarship created by the
1019 eligible business.

1020 (3) (a) The eligible business shall specify in the
1021 application the applicable state fiscal year in which to apply
1022 the credit. The department shall approve tax credits on a first-
1023 come, first-served basis.

1024 (b) Within 10 days after approving or denying an
1025 application, the department shall provide a copy of its approval
1026 or denial letter to the eligible nonprofit scholarship-funding
1027 organization that was named by the eligible business in the
1028 application.

1029 (4) An eligible nonprofit scholarship-funding organization
1030 that receives eligible contributions pursuant to this section
1031 shall provide the eligible business with a receipt of the total
1032 amount of funds received from and the number of scholarships
1033 created by the eligible business. The eligible business shall
1034 provide this information to the department pursuant to s.
1035 212.11(5). The eligible nonprofit scholarship-funding
1036 organization shall separately account for each scholarship
1037 funded pursuant to this section.

1038 (5) If a tax credit approved under this section is not
1039 fully used within the specified state fiscal year because of
1040 insufficient tax liability on the part of the eligible business,
1041 the unused amount may be carried forward for up to 10 years.

1042 (6) An eligible business may not convey, assign, or
1043 transfer an approved tax credit or a carryforward tax credit to
1044 another entity unless all of the assets of the eligible business
1045 are conveyed, assigned, or transferred in the same transaction.
1046 However, a tax credit may be conveyed, transferred, or assigned
1047 between members of an affiliated group of corporations. An
1048 eligible business shall notify the department of its intent to

1049 convey, transfer, or assign a tax credit to another member
1050 within an affiliated group of corporations. The amount conveyed,
1051 transferred, or assigned is available to another member of the
1052 affiliated group of corporations upon approval by the
1053 department.

1054 (7) Within any state fiscal year, an eligible business may
1055 rescind all or part of a tax credit approved under this section.
1056 The amount rescinded shall become available for that state
1057 fiscal year to another eligible business approved by the
1058 department if the business receives notice from the department
1059 that it has accepted the rescindment. Any amount rescinded under
1060 this subsection shall become available to an eligible business
1061 on a first-come, first-served basis based on tax credit
1062 applications received after the date the department accepts the
1063 rescindment.

1064 (8) Within 10 days after the department approves or denies
1065 an application for the conveyance, transfer, or assignment of a
1066 tax credit under subsection (6) or rescinds a tax credit under
1067 subsection (7), it shall provide a copy of its approval or
1068 denial letter to the eligible nonprofit scholarship-funding
1069 organization named by the eligible business in its application.
1070 The department shall also include the eligible nonprofit
1071 scholarship-funding organization named by the eligible business
1072 on all letters or correspondence of acknowledgment for tax
1073 credits under this section.

1074 (9) The sum of tax credits that may be approved by the
1075 department in any state fiscal year is \$154 million.

1076 (10) For purposes of the distributions of tax revenue
1077 under s. 212.20, the department shall disregard any tax credits
1078 allowed under this section to ensure that any reduction in tax
1079 revenue received that is attributable to the tax credits results
1080 only in a reduction in distributions to the General Revenue
1081 Fund.

1082 (11) The department shall adopt rules to administer this
1083 section.

1084 Section 15. Section 212.1831, Florida Statutes, is amended
1085 to read:

1086 212.1831 Credit for contributions to eligible nonprofit
1087 scholarship-funding organizations.—There is allowed a credit of
1088 100 percent of an eligible contribution made to an eligible
1089 nonprofit scholarship-funding organization under s. 1002.395
1090 against any tax imposed by the state and due under this chapter
1091 from a direct pay permit holder as a result of the direct pay
1092 permit held pursuant to s. 212.183. For purposes of the dealer's
1093 credit granted for keeping prescribed records, filing timely tax
1094 returns, and properly accounting and remitting taxes under s.
1095 212.12, the amount of tax due used to calculate the credit shall
1096 include any eligible contribution made to an eligible nonprofit
1097 scholarship-funding organization from a direct pay permit
1098 holder. For purposes of the distributions of tax revenue under

1099 s. 212.20, the department shall disregard any tax credits
1100 allowed under this section to ensure that any reduction in tax
1101 revenue received that is attributable to the tax credits results
1102 only in a reduction in distributions to the General Revenue
1103 Fund. The provisions of s. 1002.395 apply to the credit
1104 authorized by this section.

1105 Section 16. Section 212.205, Florida Statutes, is created
1106 to read:

1107 212.205 Sales tax distribution reporting.—By March 15 of
1108 each year, each person who received a distribution pursuant to
1109 s. 212.20(6)(d)6.b.-f. in the preceding calendar year shall
1110 report to the Office of Economic and Demographic Research the
1111 following information:

1112 (1) An itemized accounting of all expenditures of the
1113 funds distributed in the preceding calendar year, including
1114 amounts spent on debt service.

1115 (2) A statement indicating what portion of the distributed
1116 funds have been pledged for debt service.

1117 (3) The original principal amount, and current debt
1118 service schedule of any bonds or other borrowing for which the
1119 distributed funds have been pledged for debt service.

1120 Section 17. Effective upon this act becoming a law,
1121 subsection (21) is added to section 213.053, Florida Statutes,
1122 to read:

1123 213.053 Confidentiality and information sharing.—

1124 (21) (a) For purposes of this subsection, the term:
1125 1. "Eligible nonprofit scholarship-funding organization"
1126 means an eligible nonprofit scholarship-funding organization as
1127 defined in s. 1002.395(2) that meets the criteria in s.
1128 1002.395(6) to use up to 3 percent of eligible contributions for
1129 administrative expenses.

1130 2. "Taxpayer" has the same meaning as in s. 220.03, unless
1131 disclosure of the taxpayer's name and address would violate any
1132 term of an information-sharing agreement between the department
1133 and an agency of the Federal Government.

1134 (b) The department, upon request, shall provide to an
1135 eligible nonprofit scholarship-funding organization that
1136 provides scholarships under s. 1002.395 a list of the 200
1137 taxpayers with the greatest total corporate income or franchise
1138 tax due as reported on the taxpayer's return filed pursuant to
1139 s. 220.22 during the previous calendar year. The list must be in
1140 alphabetical order based on the taxpayer's name and shall
1141 contain the taxpayer's address. The list may not disclose the
1142 amount of tax owed by any taxpayer.

1143 (c) An eligible nonprofit scholarship-funding organization
1144 may request the list once each calendar year. The department
1145 shall provide the list within 45 days after the request is made.

1146 (d) Any taxpayer information contained in the list may be
1147 used by the eligible nonprofit scholarship-funding organization
1148 only to notify the taxpayer of the opportunity to make an

1149 eligible contribution to the Florida Tax Credit Scholarship
1150 Program under s. 1002.395. Any information furnished to an
1151 eligible nonprofit scholarship-funding organization under this
1152 subsection may not be further disclosed by the organization
1153 except as provided in this paragraph.

1154 (e) An eligible nonprofit scholarship-funding
1155 organization, its officers, and employees are subject to the
1156 same requirements of confidentiality and the same penalties for
1157 violating confidentiality as the department and its employees.
1158 Breach of confidentiality is a misdemeanor of the first degree,
1159 punishable as provided by s. 775.082 or s. 775.083.

1160 Section 18. Section 218.131, Florida Statutes, is created
1161 to read:

1162 218.131 Offset for tax loss associated with reductions in
1163 value of certain residences due to specified hurricanes.—

1164 (1) In the 2019-2020 fiscal year, the Legislature shall
1165 appropriate moneys to offset the reductions in ad valorem tax
1166 revenue experienced by fiscally constrained counties, as defined
1167 in s. 218.67(1) and all taxing jurisdictions within such
1168 counties, which occur as a direct result of the implementation
1169 of s. 197.318. The moneys appropriated for this purpose shall be
1170 distributed in January 2020 among the affected taxing
1171 jurisdictions based on each jurisdiction's reduction in ad
1172 valorem tax revenue resulting from the implementation of s.
1173 197.318.

1174 (2) On or before November 15, 2019, each affected taxing
1175 jurisdiction shall apply to the Department of Revenue to
1176 participate in the distribution of the appropriation and provide
1177 documentation supporting the taxing jurisdiction's reduction in
1178 ad valorem tax revenue in the form and manner prescribed by the
1179 department. The documentation must include a copy of the notice
1180 required by s. 197.318(4)(b) from the tax collector who reports
1181 to the affected taxing jurisdiction the reduction in ad valorem
1182 taxes it will incur as a result of implementation of s. 197.318.
1183 If a fiscally constrained county or an eligible taxing
1184 jurisdiction within such county fails to apply for the
1185 distribution, its share shall revert to the fund from which the
1186 appropriation was made.

1187 Section 19. Section 218.135, Florida Statutes, is created
1188 to read:

1189 218.135 Offset for tax loss associated with reductions in
1190 value of certain citrus fruit packing and processing equipment.—

1191 (1) For the 2018-2019 fiscal year, the Legislature shall
1192 appropriate moneys to offset the reductions in ad valorem tax
1193 revenue experienced by fiscally constrained counties, as defined
1194 in s. 218.67(1), which occur as a direct result of the
1195 implementation of s. 193.4516. The moneys appropriated for this
1196 purpose shall be distributed in January 2019 among the fiscally
1197 constrained counties based on each county's proportion of the
1198 total reduction in ad valorem tax revenue resulting from the

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1199 implementation s. 193.4516.

1200 (2) On or before November 15, 2018, each fiscally

1201 constrained county shall apply to the Department of Revenue to

1202 participate in the distribution of the appropriation and provide

1203 documentation supporting the county's estimated reduction in ad

1204 valorem tax revenue in the form and manner prescribed by the

1205 department. The documentation must include an estimate of the

1206 reduction in taxable value directly attributable to the

1207 implementation of s. 193.4516 for all county taxing

1208 jurisdictions within the county and shall be prepared by the

1209 property appraiser in each fiscally constrained county. The

1210 documentation shall also include the county millage rates

1211 applicable in all such jurisdictions for the current year and

1212 the prior year, rolled-back rates determined as provided in s.

1213 200.065 for each county taxing jurisdiction, and maximum millage

1214 rates that could have been levied by majority vote pursuant to

1215 s. 200.065(5). For purposes of this section, each fiscally

1216 constrained county's reduction in ad valorem tax revenue shall

1217 be calculated as 95 percent of the estimated reduction in

1218 taxable value multiplied by the lesser of the 2018 applicable

1219 millage rate or the applicable millage rate for each county

1220 taxing jurisdiction in the current year. If a fiscally

1221 constrained county fails to apply for the distribution, its

1222 share shall revert to the fund from which the appropriation was

1223 made.

1224 Section 20. For the 2018-2019 fiscal year, the sum of
1225 \$650,000 in nonrecurring funds is appropriated from the General
1226 Revenue Fund to the Department of Revenue to implement the
1227 provisions of s. 218.135, Florida Statutes.

1228 Section 21. Paragraph (a) of subsection (1) of section
1229 220.13, Florida Statutes, is amended to read:

1230 220.13 "Adjusted federal income" defined.—

1231 (1) The term "adjusted federal income" means an amount
1232 equal to the taxpayer's taxable income as defined in subsection
1233 (2), or such taxable income of more than one taxpayer as
1234 provided in s. 220.131, for the taxable year, adjusted as
1235 follows:

1236 (a) Additions.—There shall be added to such taxable
1237 income:

1238 1.a. The amount of any tax upon or measured by income,
1239 excluding taxes based on gross receipts or revenues, paid or
1240 accrued as a liability to the District of Columbia or any state
1241 of the United States which is deductible from gross income in
1242 the computation of taxable income for the taxable year.

1243 b. Notwithstanding sub-subparagraph a., if a credit taken
1244 under s. 220.1875 is added to taxable income in a previous
1245 taxable year under subparagraph 11. and is taken as a deduction
1246 for federal tax purposes in the current taxable year, the amount
1247 of the deduction allowed shall not be added to taxable income in
1248 the current year. The exception in this sub-subparagraph is

1249 intended to ensure that the credit under s. 220.1875 is added in
1250 the applicable taxable year and does not result in a duplicate
1251 addition in a subsequent year.

1252 2. The amount of interest which is excluded from taxable
1253 income under s. 103(a) of the Internal Revenue Code or any other
1254 federal law, less the associated expenses disallowed in the
1255 computation of taxable income under s. 265 of the Internal
1256 Revenue Code or any other law, excluding 60 percent of any
1257 amounts included in alternative minimum taxable income, as
1258 defined in s. 55(b)(2) of the Internal Revenue Code, if the
1259 taxpayer pays tax under s. 220.11(3).

1260 3. In the case of a regulated investment company or real
1261 estate investment trust, an amount equal to the excess of the
1262 net long-term capital gain for the taxable year over the amount
1263 of the capital gain dividends attributable to the taxable year.

1264 4. That portion of the wages or salaries paid or incurred
1265 for the taxable year which is equal to the amount of the credit
1266 allowable for the taxable year under s. 220.181. This
1267 subparagraph shall expire on the date specified in s. 290.016
1268 for the expiration of the Florida Enterprise Zone Act.

1269 5. That portion of the ad valorem school taxes paid or
1270 incurred for the taxable year which is equal to the amount of
1271 the credit allowable for the taxable year under s. 220.182. This
1272 subparagraph shall expire on the date specified in s. 290.016
1273 for the expiration of the Florida Enterprise Zone Act.

1274 6. The amount taken as a credit under s. 220.195 which is
 1275 deductible from gross income in the computation of taxable
 1276 income for the taxable year.

1277 7. That portion of assessments to fund a guaranty
 1278 association incurred for the taxable year which is equal to the
 1279 amount of the credit allowable for the taxable year.

1280 8. In the case of a nonprofit corporation which holds a
 1281 pari-mutuel permit and which is exempt from federal income tax
 1282 as a farmers' cooperative, an amount equal to the excess of the
 1283 gross income attributable to the pari-mutuel operations over the
 1284 attributable expenses for the taxable year.

1285 9. The amount taken as a credit for the taxable year under
 1286 s. 220.1895.

1287 10. Up to nine percent of the eligible basis of any
 1288 designated project which is equal to the credit allowable for
 1289 the taxable year under s. 220.185.

1290 11. The amount taken as a credit for the taxable year
 1291 under s. 220.1875. The addition in this subparagraph is intended
 1292 to ensure that the same amount is not allowed for the tax
 1293 purposes of this state as both a deduction from income and a
 1294 credit against the tax. This addition is not intended to result
 1295 in adding the same expense back to income more than once.

1296 12. The amount taken as a credit for the taxable year
 1297 under s. 220.192.

1298 13. The amount taken as a credit for the taxable year

1299 | under s. 220.193.

1300 | 14. Any portion of a qualified investment, as defined in
1301 | s. 288.9913, which is claimed as a deduction by the taxpayer and
1302 | taken as a credit against income tax pursuant to s. 288.9916.

1303 | 15. The costs to acquire a tax credit pursuant to s.
1304 | 288.1254(5) that are deducted from or otherwise reduce federal
1305 | taxable income for the taxable year.

1306 | 16. The amount taken as a credit for the taxable year
1307 | pursuant to s. 220.194.

1308 | 17. The amount taken as a credit for the taxable year
1309 | under s. 220.196. The addition in this subparagraph is intended
1310 | to ensure that the same amount is not allowed for the tax
1311 | purposes of this state as both a deduction from income and a
1312 | credit against the tax. The addition is not intended to result
1313 | in adding the same expense back to income more than once.

1314 | Section 22. Paragraph (c) of subsection (1) of section
1315 | 220.183, Florida Statutes, is amended to read:

1316 | 220.183 Community contribution tax credit.—

1317 | (1) AUTHORIZATION TO GRANT COMMUNITY CONTRIBUTION TAX
1318 | CREDITS; LIMITATIONS ON INDIVIDUAL CREDITS AND PROGRAM
1319 | SPENDING.—

1320 | (c) The total amount of tax credit which may be granted
1321 | for all programs approved under this section, s. 212.08(5)(p),
1322 | and s. 624.5105 is \$10.5 million in the 2018-2019 fiscal year,
1323 | \$17 million ~~\$21.4 million~~ in the 2019-2020 ~~2017-2018~~ fiscal

1324 year, and \$10.5 million in each fiscal year thereafter for
1325 projects that provide housing opportunities for persons with
1326 special needs as defined in s. 420.0004 and homeownership
1327 opportunities for low-income households or very-low-income
1328 households as defined in s. 420.9071 and \$3.5 million each
1329 fiscal year for all other projects.

1330 Section 23. Paragraph (f) of subsection (2) of section
1331 220.1845, Florida Statutes, is amended to read:

1332 220.1845 Contaminated site rehabilitation tax credit.—

1333 (2) AUTHORIZATION FOR TAX CREDIT; LIMITATIONS.—

1334 (f) The total amount of the tax credits which may be
1335 granted under this section is \$23 million in the 2018-2019
1336 fiscal year and \$10 million each fiscal year thereafter.

1337 Section 24. Subsection (1) of section 220.1875, Florida
1338 Statutes, is amended, and subsection (4) is added to that
1339 section to read:

1340 220.1875 Credit for contributions to eligible nonprofit
1341 scholarship-funding organizations.—

1342 (1) There is allowed a credit of 100 percent of an
1343 eligible contribution made to an eligible nonprofit scholarship-
1344 funding organization under s. 1002.395 against any tax due for a
1345 taxable year under this chapter after the application of any
1346 other allowable credits by the taxpayer. An eligible
1347 contribution must be made to an eligible nonprofit scholarship-
1348 funding organization on or before the date the taxpayer is

1349 required to file a return pursuant to s. 220.222. The credit
1350 granted by this section shall be reduced by the difference
1351 between the amount of federal corporate income tax taking into
1352 account the credit granted by this section and the amount of
1353 federal corporate income tax without application of the credit
1354 granted by this section.

1355 (4) If a taxpayer applies and is approved for a credit
1356 under s. 1002.395 after timely requesting an extension to file
1357 under s. 220.222(2):

1358 (a) The credit does not reduce the amount of tax due for
1359 purposes of the department's determination as to whether the
1360 taxpayer was in compliance with the requirement to pay tentative
1361 taxes under ss. 220.222 and 220.32.

1362 (b) The taxpayer's noncompliance with the requirement to
1363 pay tentative taxes shall result in the revocation and
1364 rescindment of any such credit.

1365 (c) The taxpayer shall be assessed for any taxes,
1366 penalties, or interest due from the taxpayer's noncompliance
1367 with the requirement to pay tentative taxes.

1368 Section 25. Subsection (9) of section 318.14, Florida
1369 Statutes, is amended to read:

1370 318.14 Noncriminal traffic infractions; exception;
1371 procedures.—

1372 (9) Any person who does not hold a commercial driver
1373 license or commercial learner's permit and who is cited while

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1374 driving a noncommercial motor vehicle for an infraction under
1375 this section other than a violation of s. 316.183(2), s.
1376 316.187, or s. 316.189 when the driver exceeds the posted limit
1377 by 30 miles per hour or more, s. 320.0605, s. 320.07(3)(a) or
1378 (b), s. 322.065, s. 322.15(1), s. 322.61, or s. 322.62 may, in
1379 lieu of a court appearance, elect to attend in the location of
1380 his or her choice within this state a basic driver improvement
1381 course approved by the Department of Highway Safety and Motor
1382 Vehicles. In such a case, adjudication must be withheld, any
1383 civil penalty that is imposed by s. 318.18(3) must be reduced by
1384 18 percent, and points, as provided by s. 322.27, may not be
1385 assessed. However, a person may not make an election under this
1386 subsection if the person has made an election under this
1387 subsection in the preceding 12 months. A person may not make
1388 more than five elections within his or her lifetime under this
1389 subsection. The requirement for community service under s.
1390 318.18(8) is not waived by a plea of nolo contendere or by the
1391 withholding of adjudication of guilt by a court. ~~If a person~~
1392 ~~makes an election to attend a basic driver improvement course~~
1393 ~~under this subsection, 18 percent of the civil penalty imposed~~
1394 ~~under s. 318.18(3) shall be deposited in the State Courts~~
1395 ~~Revenue Trust Fund; however, that portion is not revenue for~~
1396 ~~purposes of s. 28.36 and may not be used in establishing the~~
1397 ~~budget of the clerk of the court under that section or s. 28.35.~~
1398 Section 26. Paragraph (b) of subsection (1) of section

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1399 318.15, Florida Statutes, is amended to read:

1400 318.15 Failure to comply with civil penalty or to appear;
1401 penalty.-

1402 (1)

1403 (b) However, a person who elects to attend driver
1404 improvement school and has paid the civil penalty as provided in
1405 s. 318.14(9), but who subsequently fails to attend the driver
1406 improvement school within the time specified by the court is
1407 ~~shall be~~ deemed to have admitted the infraction and shall be
1408 adjudicated guilty. If the person received ~~In such a case in~~
1409 ~~which there was~~ an 18-percent reduction pursuant to s. 318.14(9)
1410 ~~as it existed before February 1, 2009,~~ the person must pay the
1411 clerk of the court that amount and a processing fee of up to
1412 \$18, after which ~~no~~ additional penalties, court costs, or
1413 surcharges may not ~~shall~~ be imposed for the violation. In all
1414 other such cases, the person must pay the clerk a processing fee
1415 of up to \$18, after which ~~no~~ additional penalties, court costs,
1416 or surcharges may not ~~shall~~ be imposed for the violation. The
1417 clerk of the court shall notify the department of the person's
1418 failure to attend driver improvement school and points shall be
1419 assessed pursuant to s. 322.27.

1420 Section 27. Subsection (4) of section 376.30781, Florida
1421 Statutes, is amended to read:

1422 376.30781 Tax credits for rehabilitation of drycleaning-
1423 solvent-contaminated sites and brownfield sites in designated

1424 brownfield areas; application process; rulemaking authority;
 1425 revocation authority.—

1426 (4) The Department of Environmental Protection is
 1427 responsible for allocating the tax credits provided for in s.
 1428 220.1845, which may not exceed a total of \$23 million in tax
 1429 credits in fiscal year 2018-2019 and \$10 million in tax credits
 1430 each fiscal year thereafter.

1431 Section 28. Paragraph (c) of subsection (1) of section
 1432 624.5105, Florida Statutes, is amended to read:

1433 624.5105 Community contribution tax credit; authorization;
 1434 limitations; eligibility and application requirements;
 1435 administration; definitions; expiration.—

1436 (1) AUTHORIZATION TO GRANT TAX CREDITS; LIMITATIONS.—

1437 (c) The total amount of tax credit which may be granted
 1438 for all programs approved under this section and ss.
 1439 212.08(5)(p) and 220.183 is \$10.5 million in the 2018-2019
 1440 fiscal year, \$17 million ~~\$21.4 million~~ in the 2019-2020 ~~2017-~~
 1441 ~~2018~~ fiscal year, and \$10.5 million in each fiscal year
 1442 thereafter for projects that provide housing opportunities for
 1443 persons with special needs as defined in s. 420.0004 or
 1444 homeownership opportunities for low-income or very-low-income
 1445 households as defined in s. 420.9071 and \$3.5 million each
 1446 fiscal year for all other projects.

1447 Section 29. Subsection (3) of section 741.01, Florida
 1448 Statutes, is amended to read:

1449 741.01 County court judge or clerk of the circuit court to
 1450 issue marriage license; fee.—

1451 (3) An additional fee of \$25 shall be paid to the clerk
 1452 upon receipt of the application for issuance of a marriage
 1453 license. The moneys collected shall be remitted by the clerk to
 1454 the Department of Revenue, monthly, for deposit in the State
 1455 Courts Revenue Trust Fund ~~General Revenue Fund~~.

1456 Section 30. Paragraph (j) of subsection (2) and paragraphs
 1457 (b), (c), (f), and (g) of subsection (5) of section 1002.395,
 1458 Florida Statutes, are amended to read:

1459 1002.395 Florida Tax Credit Scholarship Program.—

1460 (2) DEFINITIONS.—As used in this section, the term:

1461 (j) "Tax credit cap amount" means the maximum annual tax
 1462 credit amount that the department may approve for ~~in~~ a state
 1463 fiscal year.

1464 (5) SCHOLARSHIP FUNDING TAX CREDITS; LIMITATIONS.—

1465 (b) A taxpayer may submit an application to the department
 1466 for a tax credit or credits under one or more of s. 211.0251, s.
 1467 212.1831, s. 220.1875, s. 561.1211, or s. 624.51055.

1468 1. The taxpayer shall specify in the application each tax for
 1469 which the taxpayer requests a credit and the applicable taxable
 1470 year for a credit under s. 220.1875 or s. 624.51055 or the
 1471 applicable state fiscal year for a credit under s. 211.0251, s.
 1472 212.1831, or s. 561.1211. For purposes of s. 220.1875, a
 1473 taxpayer may apply for a credit to be used for a prior taxable

1474 year before the date the taxpayer is required to file a return
 1475 for that year pursuant to s. 220.222. The department shall
 1476 approve tax credits on a first-come, first-served basis and must
 1477 obtain the division's approval before approving a tax credit
 1478 under s. 561.1211.

1479 2. Within 10 days after approving or denying an
 1480 application, the department shall provide a copy of its approval
 1481 or denial letter to the eligible nonprofit scholarship-funding
 1482 organization specified by the taxpayer in the application.

1483 (c) If a tax credit approved under paragraph (b) is not
 1484 fully used within the specified state fiscal year for credits
 1485 under s. 211.0251, s. 212.1831, or s. 561.1211 or against taxes
 1486 due for the specified taxable year for credits under s. 220.1875
 1487 or s. 624.51055 because of insufficient tax liability on the
 1488 part of the taxpayer, the unused amount shall ~~may~~ be carried
 1489 forward for a period not to exceed 10 ~~5~~ years. For purposes of
 1490 s. 220.1875, a credit carried forward may be used in a
 1491 subsequent year after applying the other credits and unused
 1492 carryovers in the order provided in s. 220.02(8). ~~However, any~~
 1493 ~~taxpayer that seeks to carry forward an unused amount of tax~~
 1494 ~~credit must submit an application to the department for approval~~
 1495 ~~of the carryforward tax credit in the year that the taxpayer~~
 1496 ~~intends to use the carryforward. The department must obtain the~~
 1497 ~~division's approval prior to approving the carryforward of a tax~~
 1498 ~~credit under s. 561.1211.~~

1499 (f) Within 10 days after approving or denying an
 1500 application for a carryforward tax credit under paragraph (c),
 1501 the conveyance, transfer, or assignment of a tax credit under
 1502 paragraph (d), or the rescindment of a tax credit under
 1503 paragraph (e), the department shall provide a copy of its
 1504 approval or denial letter to the eligible nonprofit scholarship-
 1505 funding organization specified by the taxpayer. The department
 1506 shall also include the eligible nonprofit scholarship-funding
 1507 organization specified by the taxpayer on all letters or
 1508 correspondence of acknowledgment for tax credits under s.
 1509 212.1831.

1510 (g) For purposes of calculating the underpayment of
 1511 estimated corporate income taxes pursuant to s. 220.34 and tax
 1512 installment payments for taxes on insurance premiums or
 1513 assessments under s. 624.5092, the final amount due is the
 1514 amount after credits earned under s. 220.1875 or s. 624.51055
 1515 for contributions to eligible nonprofit scholarship-funding
 1516 organizations are deducted.

1517 1. For purposes of determining if a penalty or interest
 1518 shall be imposed for underpayment of estimated corporate income
 1519 tax pursuant to s. 220.34(2)(d)1., a taxpayer may, after earning
 1520 a credit under s. 220.1875, reduce any ~~the following~~ estimated
 1521 payment in that taxable year by the amount of the credit. This
 1522 subparagraph applies to contributions made on or after July 1,
 1523 2014.

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1524 2. For purposes of determining if a penalty under s.
1525 624.5092 shall be imposed, an insurer may, after earning a
1526 credit under s. 624.51055, reduce the following installment
1527 payment of 27 percent of the amount of the net tax due as
1528 reported on the return for the preceding year under s.
1529 624.5092(2)(b) by the amount of the credit. This subparagraph
1530 applies to contributions made on or after July 1, 2014.

1531 Section 31. Clothing, school supplies, personal computers,
1532 and personal computer-related accessories; sales tax holiday.-

1533 (1) The tax levied under chapter 212, Florida Statutes, may not
1534 be collected during the period from August 3, 2018, through
1535 August 12, 2018, on the retail sale of:

1536 (a) Clothing, wallets, or bags, including handbags,
1537 backpacks, fanny packs, and diaper bags, but excluding
1538 briefcases, suitcases, and other garment bags, having a sales
1539 price of \$60 or less per item. As used in this paragraph, the
1540 term "clothing" means:

1541 1. Any article of wearing apparel intended to be worn on
1542 or about the human body, excluding watches, watchbands, jewelry,
1543 umbrellas, and handkerchiefs; and

1544 2. All footwear, excluding skis, swim fins, roller blades,
1545 and skates.

1546 (b) School supplies having a sales price of \$15 or less
1547 per item. As used in this paragraph, the term "school supplies"
1548 means pens, pencils, erasers, crayons, notebooks, notebook

1549 filler paper, legal pads, binders, lunch boxes, construction
1550 paper, markers, folders, poster board, composition books, poster
1551 paper, scissors, cellophane tape, glue or paste, rulers,
1552 computer disks, protractors, compasses, and calculators.

1553 (2) The tax levied under chapter 212, Florida Statutes,
1554 may not be collected during the period from August 3, 2018,
1555 through August 12, 2018, on the first \$1,000 of the sales price
1556 of personal computers or personal computer-related accessories
1557 purchased for noncommercial home or personal use. For purposes
1558 of this subsection, the term:

1559 (a) "Personal computers" includes electronic book readers,
1560 laptops, desktops, handhelds, tablets, and tower computers. The
1561 term does not include cellular telephones, video game consoles,
1562 digital media receivers, or devices that are not primarily
1563 designed to process data.

1564 (b) "Personal computer-related accessories" includes
1565 keyboards, mice, personal digital assistants, monitors, other
1566 peripheral devices, modems, routers, and nonrecreational
1567 software, regardless of whether the accessories are used in
1568 association with a personal computer base unit. The term does
1569 not include furniture or systems, devices, software, or
1570 peripherals that are designed or intended primarily for
1571 recreational use.

1572 (c) "Monitors" does not include devices that include a
1573 television tuner.

1574 (3) The tax exemptions provided in this section do not
1575 apply to sales within a theme park or entertainment complex as
1576 defined in s. 509.013(9), Florida Statutes, within a public
1577 lodging establishment as defined in s. 509.013(4), Florida
1578 Statutes, or within an airport as defined in s. 330.27(2),
1579 Florida Statutes.

1580 (4) The tax exemptions provided in this section may apply
1581 at the option of a dealer if less than 5 percent of the dealer's
1582 gross sales of tangible personal property in the prior calendar
1583 year are comprised of items that would be exempt under this
1584 section. If a qualifying dealer chooses not to participate in
1585 the tax holiday, by August 1, 2018, the dealer must notify the
1586 Department of Revenue in writing of its election to collect
1587 sales tax during the holiday and must post a copy of that notice
1588 in a conspicuous location at its place of business.

1589 (5) The Department of Revenue may, and all conditions are
1590 deemed met to, adopt emergency rules pursuant to s. 120.54(4),
1591 Florida Statutes, to administer this section.

1592 (6) For the 2017-2018 fiscal year, the sum of \$243,814 in
1593 nonrecurring funds is appropriated from the General Revenue Fund
1594 to the Department of Revenue for the purpose of implementing
1595 this section. Funds remaining unexpended or unencumbered from
1596 this appropriation as of June 30, 2018, shall revert and be
1597 reappropriated for the same purpose in the 2018-2019 fiscal
1598 year.

1599 (7) This section shall take effect upon this act becoming
1600 a law.

1601 Section 32. Disaster preparedness supplies; sales tax
1602 holiday.-

1603 (1) The tax levied under chapter 212, Florida Statutes,
1604 may not be collected during the periods from May 4, 2018,
1605 through May 10, 2018; from June 1, 2018, through June 7, 2018;
1606 and from July 6, 2018, through July 12, 2018, on the retail sale
1607 of:

1608 (a) A portable self-powered light source selling for \$20
1609 or less.

1610 (b) A portable self-powered radio, two-way radio, or
1611 weather-band radio selling for \$50 or less.

1612 (c) A tarpaulin or other flexible waterproof sheeting
1613 selling for \$50 or less.

1614 (d) An item normally sold as, or generally advertised as,
1615 a ground anchor system or tie-down kit selling for \$50 or less.

1616 (e) A gas or diesel fuel tank selling for \$25 or less.

1617 (f) A package of AA-cell, C-cell, D-cell, 6-volt, or 9-
1618 volt batteries, excluding automobile and boat batteries, selling
1619 for \$30 or less.

1620 (g) A nonelectric food storage cooler selling for \$30 or
1621 less.

1622 (h) A portable generator used to provide light or
1623 communications or preserve food in the event of a power outage
1624 selling for \$750 or less.

1625 (i) Reusable ice selling for \$10 or less.

1626 (2) The Department of Revenue may, and all conditions are
1627 deemed met to, adopt emergency rules pursuant to s 120.54(4),
1628 Florida Statutes, to administer this section.

1629 (3) The tax exemptions provided in this section do not
1630 apply to sales within a theme park or entertainment complex as
1631 defined in s. 509.013(9), Florida Statutes, within a public
1632 lodging establishment as defined in s. 509.013(4), Florida
1633 Statutes, or within an airport as defined in s. 330.27(2),
1634 Florida Statutes.

1635 (4) This section shall take effect upon this act becoming
1636 a law.

1637 Section 33. Equipment used to generate emergency electric
1638 energy.—

1639 (1) The purchase of any equipment to generate emergency
1640 electric energy at a nursing home facility as defined in s.
1641 400.021(12) or an assisted living facility as defined in s.
1642 429.02(5), is exempt from the tax imposed under chapter 212,
1643 Florida Statutes, during the period from July 1, 2017, through
1644 December 31, 2018. The electric energy that is generated must be
1645 used at the home or facility and meet the energy needs for
1646 emergency generation for that size and class of facility.

1647 (2) The purchaser of the equipment must provide the dealer
1648 with an affidavit certifying that the equipment will only be
1649 used as provided in subsection (1).

1650 (3) The exemption provided in subsection (1) is limited to
1651 a maximum of \$15,000 in tax for the purchase of equipment for
1652 any single facility.

1653 (4) (a) The exemption under this section may be applied at
1654 the time of purchase or is available through a refund from the
1655 Department of Revenue of previously paid taxes. For purchases
1656 made before the effective date of this section, an application
1657 for refund must be submitted to the department within 6 months
1658 after the effective date of this section. For purchases made on
1659 or after the effective date of this section, if the exemption
1660 was not applied to the purchase, an application for refund must
1661 be submitted to the department within 6 months after the date of
1662 purchase.

1663 (b) The purchaser of the emergency electric equipment
1664 applying for a refund under this subsection must provide the
1665 department with an affidavit certifying that the equipment will
1666 only be used as provided in subsection (1).

1667 (5) A person furnishing a false affidavit to the dealer
1668 pursuant to subsection (2) or the Department of Revenue pursuant
1669 to subsection (4) is subject to the penalty set forth in s.
1670 212.085 and as otherwise authorized by law.

1671 (6) The Department of Revenue may, and all conditions are

1672 deemed met to, adopt emergency rules pursuant to s 120.54(4),
1673 Florida Statutes, to administer this section.

1674 (7) Notwithstanding any other provision of law, emergency
1675 rules adopted pursuant to subsection (6) are effective for 6
1676 months after adoption and may be renewed during the pendency of
1677 procedures to adopt permanent rules addressing the subject of
1678 the emergency rules.

1679 (8) This section shall take effect upon becoming a law and
1680 operates retroactively to July 1, 2017.

1681 Section 34. Fencing materials used in agriculture.-

1682 (1) The purchase of fencing materials is exempt from the
1683 tax imposed under chapter 212, Florida Statutes, during the
1684 period from September 10, 2017, through May 31, 2018, if the
1685 fencing materials will be or were used to repair damage to
1686 fences that occurred as a direct result of the impact of
1687 Hurricane Irma. The exemption provided by this section is
1688 available only through a refund from the Department of Revenue
1689 of previously paid taxes.

1690 (2) For purposes of the exemption provided in this
1691 section, the term:

1692 (a) "Agricultural land" means a farm, as defined in s.
1693 823.14, land that is an integral part of a farm operation, or
1694 land that is classified as agricultural land under s. 193.461.

1695 (b) "Fencing materials" means hog wire and nylon mesh
1696 netting used on agricultural land for protection from predatory

1697 or destructive animals and barbed wire fencing, and includes
1698 gates and materials used to construct or repair such fencing,
1699 used on a beef or dairy cattle farm.

1700 (3) To receive a refund pursuant to this section, the
1701 owner of the fencing materials or the real property into which
1702 the fencing materials were incorporated must apply to the
1703 Department of Revenue by December 31, 2018. The refund
1704 application must include the following information:

1705 (a) The name and address of the person claiming the
1706 refund.

1707 (b) The address and assessment roll parcel number of the
1708 agricultural land in which the fencing materials was or will be
1709 used.

1710 (c) The sales invoice or other proof of purchase of the
1711 fencing materials, showing the amount of sales tax paid, the
1712 date of purchase, and the name and address of the dealer from
1713 whom the materials were purchased.

1714 (d) An affidavit executed by the owner of the fencing
1715 materials or the real property into which the fencing materials
1716 were or will be incorporated including a statement that the
1717 fencing materials were or will be used to repair fencing damaged
1718 as a direct result of the impact of Hurricane Irma.

1719 (4) A person furnishing a false affidavit to the
1720 Department of Revenue pursuant to subsection (3) is subject to
1721 the penalty set forth in s. 212.085 and as otherwise authorized

1722 by law.

1723 (5) The Department of Revenue may, and all conditions are
1724 deemed met to, adopt emergency rules pursuant to s. 120.54(4),
1725 Florida Statutes, to administer this section.

1726 (6) Notwithstanding any other provision of law, emergency
1727 rules adopted pursuant to subsection (5) are effective for 6
1728 months after adoption and may be renewed during the pendency of
1729 procedures to adopt permanent rules addressing the subject of
1730 the emergency rules.

1731 (7) This section shall take effect upon becoming a law and
1732 operates retroactively to September 10, 2017.

1733 Section 35. Building materials used in the repair of
1734 nonresidential farm buildings damaged by Hurricane Irma.-

1735 (1) Building materials used to repair a nonresidential
1736 farm building damaged as a direct result of the impact of
1737 Hurricane Irma and purchased during the period from September
1738 10, 2017, through May 31, 2018, are exempt from the tax imposed
1739 under chapter 212, Florida Statutes. The exemption provided by
1740 this section is available only through a refund of previously
1741 paid taxes.

1742 (2) For purposes of the exemption provided in this
1743 section, the term:

1744 (a) "Building materials" means tangible personal property
1745 that becomes a component part of a nonresidential farm building.

1746 (b) "Nonresidential farm building" has the same meaning as

1747 | in s. 604.50, Florida Statutes.

1748 | (3) To receive a refund pursuant to this section, the
1749 | owner of the building materials or of the real property into
1750 | which the building materials will be or were incorporated must
1751 | apply to the Department of Revenue by December 31, 2018. The
1752 | refund application must include the following information:

1753 | (a) The name and address of the person claiming the
1754 | refund.

1755 | (b) The address and assessment roll parcel number of the
1756 | real property where the building materials were or will be used.

1757 | (c) The sales invoice or other proof of purchase of the
1758 | building materials, showing the amount of sales tax paid, the
1759 | date of purchase, and the name and address of the dealer from
1760 | whom the materials were purchased.

1761 | (d) An affidavit executed by the owner of the building
1762 | materials or the real property into which the building materials
1763 | will be or were incorporated including a statement that the
1764 | building materials were or will be used to repair the
1765 | nonresidential farm building damaged as a direct result of the
1766 | impact of Hurricane Irma.

1767 | (4) A person furnishing a false affidavit to the
1768 | Department of Revenue pursuant to subsection (3) is subject to
1769 | the penalty set forth in s. 212.085 and as otherwise provided by
1770 | law.

1771 | (5) The Department of Revenue may, and all conditions are

1772 deemed met to, adopt emergency rules pursuant to s. 120.54(4),
1773 Florida Statutes, to administer this section.

1774 (6) Notwithstanding any other provision of law, emergency
1775 rules adopted pursuant to subsection (5) are effective for 6
1776 months after adoption and may be renewed during the pendency of
1777 procedures to adopt permanent rules addressing the subject of
1778 the emergency rules.

1779 (7) This section shall take effect upon becoming a law and
1780 operates retroactively to September 10, 2017.

1781 Section 36. Refund of fuel taxes used for agricultural
1782 shipment after Hurricane Irma.—

1783 (1) Fuel purchased and used in this state during the
1784 period from September 10, 2017, through June 30, 2018, which is
1785 or was used in any motor vehicle driven or operated upon the
1786 public highways of this state for agricultural shipment is
1787 exempt from all state and county taxes authorized or imposed
1788 under parts I and II of chapter 206, Florida Statutes, excluding
1789 the taxes imposed under s. 206.41(1)(a) and (h), Florida
1790 Statutes. The exemption provided by this section is available to
1791 the fuel purchaser in an amount equal to the fuel tax imposed on
1792 fuel that was purchased for agricultural shipment during the
1793 period from September 10, 2017, through June 30, 2018. The
1794 exemption provided by this section is only available through a
1795 refund from the Department of Revenue.

1796 (2) For purposes of the exemption provided in this

1797 section, the term:

1798 (a) "Agricultural processing or storage facility" means
1799 property used or useful in separating, cleaning, processing,
1800 converting, packaging, handling, storing, and other activities
1801 necessary to prepare crops, livestock, related products, and
1802 other products of agriculture, and includes nonfarm facilities
1803 that produce agricultural products in whole or in part through
1804 natural processes, animal husbandry, and apiaries.

1805 (b) "Agricultural product" means the natural products of a
1806 farm, nursery, grove, orchard, vineyard, garden, or apiary,
1807 including livestock as defined in s. 585.01(13).

1808 (c) "Agricultural shipment" means the transport of any
1809 agricultural product from a farm, nursery, grove, orchard,
1810 vineyard, garden, or apiary to an agricultural processing or
1811 storage facility.

1812 (d) "Fuel" means motor fuel or diesel fuel, as those terms
1813 are defined in ss. 206.01 and 206.86, respectively.

1814 (e) "Fuel tax" means all state and county taxes authorized
1815 or imposed under chapter 206, Florida Statutes, on fuel.

1816 (f) "Motor vehicle" and "public highways" have the same
1817 meanings as in s. 206.01, Florida Statutes.

1818 (3) To receive a refund pursuant to this section, the fuel
1819 purchaser must apply to the Department of Revenue by December
1820 31, 2018. The refund application must include the following
1821 information:

- 1822 (a) The name and address of the person claiming the
 1823 refund.
- 1824 (b) The names and addresses of up to three owners of
 1825 farms, nurseries, groves, orchards, vineyards, gardens, or
 1826 apiaries whose agricultural products were shipped by the person
 1827 seeking the refund pursuant to this section.
- 1828 (c) The sales invoice or other proof of purchase of the
 1829 fuel, showing the number of gallons of fuel purchased, the type
 1830 of fuel purchased, the date of purchase, and the name and place
 1831 of business of the dealer from whom the fuel was purchased.
- 1832 (d) The license number or other identification number of
 1833 the motor vehicle that used the exempt fuel.
- 1834 (e) An affidavit executed by the person seeking the refund
 1835 pursuant to this section, including a statement that he or she
 1836 purchased and used the fuel for which the refund is being
 1837 claimed during the period from September 10, 2017, through June
 1838 30, 2018, for an agricultural shipment.
- 1839 (4) A person furnishing a false affidavit to the
 1840 Department of Revenue pursuant to subsection (3) is subject to
 1841 the penalty set forth in s. 206.11 and as otherwise provided by
 1842 law.
- 1843 (5) The tax imposed under s. 212.0501 does not apply to
 1844 fuel that is exempt under this section and for which a fuel
 1845 purchaser received a refund under this section.
- 1846 (6) The Department of Revenue may, and all conditions are

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1847 deemed met to, adopt emergency rules pursuant to s. 120.54(4),
1848 Florida Statutes, to administer this section.

1849 (7) Notwithstanding any other provision of law, emergency
1850 rules adopted pursuant to subsection (6) are effective for 6
1851 months after adoption and may be renewed during the pendency of
1852 procedures to adopt permanent rules addressing the subject of
1853 the emergency rules.

1854 (8) This section shall take effect upon becoming a law and
1855 operate retroactively to September 10, 2017.

1856 Section 37. Paragraph (m) is added to subsection (8) of
1857 section 193.155, Florida Statutes, to read:

1858 193.155 Homestead assessments.—Homestead property shall be
1859 assessed at just value as of January 1, 1994. Property receiving
1860 the homestead exemption after January 1, 1994, shall be assessed
1861 at just value as of January 1 of the year in which the property
1862 receives the exemption unless the provisions of subsection (8)
1863 apply.

1864 (8) Property assessed under this section shall be assessed
1865 at less than just value when the person who establishes a new
1866 homestead has received a homestead exemption as of January 1 of
1867 either of the 2 immediately preceding years. A person who
1868 establishes a new homestead as of January 1, 2008, is entitled
1869 to have the new homestead assessed at less than just value only
1870 if that person received a homestead exemption on January 1,
1871 2007, and only if this subsection applies retroactive to January

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1872 1, 2008. For purposes of this subsection, a husband and wife who
1873 owned and both permanently resided on a previous homestead shall
1874 each be considered to have received the homestead exemption even
1875 though only the husband or the wife applied for the homestead
1876 exemption on the previous homestead. The assessed value of the
1877 newly established homestead shall be determined as provided in
1878 this subsection.

1879 (m) For purposes of receiving an assessment reduction
1880 pursuant to this subsection, an owner of a homestead property
1881 that was significantly damaged or destroyed as a result of a
1882 named tropical storm or hurricane may elect, in the calendar
1883 year following the named tropical storm or hurricane, to have
1884 the significantly damaged or destroyed homestead deemed to have
1885 been abandoned as of the date of the named tropical storm or
1886 hurricane even though the owner received a homestead exemption
1887 on the property as of January 1 of the year immediately
1888 following the named tropical storm or hurricane. The election
1889 provided for in this paragraph is available only if the owner
1890 establishes a new homestead as of January 1 of the second year
1891 immediately following the storm or hurricane. This paragraph
1892 shall apply to homestead property damaged or destroyed on or
1893 after January 1, 2017.

1894 Section 38. Paragraph (g) of subsection (7) of section
1895 163.01, Florida Statutes, is amended to read:

1896 163.01 Florida Interlocal Cooperation Act of 1969.—

1897 (7)

1898 (g)1. Notwithstanding any other provisions of this
1899 section, any separate legal entity created under this section,
1900 the membership of which is limited to municipalities and
1901 counties of the state, and which may include a special district
1902 in addition to a municipality or county or both, may acquire,
1903 own, construct, improve, operate, and manage public facilities,
1904 or finance facilities on behalf of any person, relating to a
1905 governmental function or purpose, including, but not limited to,
1906 wastewater facilities, water or alternative water supply
1907 facilities, and water reuse facilities, which may serve
1908 populations within or outside of the members of the entity.
1909 Notwithstanding s. 367.171(7), any separate legal entity created
1910 under this paragraph is not subject to Public Service Commission
1911 jurisdiction. The separate legal entity may not provide utility
1912 services within the service area of an existing utility system
1913 unless it has received the consent of the utility.

1914 2. For purposes of this paragraph, the term:

1915 a. "Host government" means the governing body of the
1916 county, if the largest number of equivalent residential
1917 connections currently served by a system of the utility is
1918 located in the unincorporated area, or the governing body of a
1919 municipality, if the largest number of equivalent residential
1920 connections currently served by a system of the utility is
1921 located within that municipality's boundaries.

1922 b. "Separate legal entity" means any entity created by
 1923 interlocal agreement the membership of which is limited to two
 1924 or more special districts, municipalities, or counties of the
 1925 state, but which entity is legally separate and apart from any
 1926 of its member governments.

1927 c. "System" means a water or wastewater facility or group
 1928 of such facilities owned by one entity or affiliate entities.

1929 d. "Utility" means a water or wastewater utility and
 1930 includes every person, separate legal entity, lessee, trustee,
 1931 or receiver owning, operating, managing, or controlling a
 1932 system, or proposing construction of a system, who is providing,
 1933 or proposes to provide, water or wastewater service to the
 1934 public for compensation.

1935 3. A separate legal entity that seeks to acquire any
 1936 utility shall notify the host government in writing by certified
 1937 mail about the contemplated acquisition not less than 30 days
 1938 before any proposed transfer of ownership, use, or possession of
 1939 any utility assets by such separate legal entity. The potential
 1940 acquisition notice shall be provided to the legislative head of
 1941 the governing body of the host government and to its chief
 1942 administrative officer and shall provide the name and address of
 1943 a contact person for the separate legal entity and information
 1944 identified in s. 367.071(4)(a) concerning the contemplated
 1945 acquisition.

1946 4.a. Within 30 days following receipt of the notice, the

1947 | host government may adopt a resolution to become a member of the
1948 | separate legal entity, adopt a resolution to approve the utility
1949 | acquisition, or adopt a resolution to prohibit the utility
1950 | acquisition by the separate legal entity if the host government
1951 | determines that the proposed acquisition is not in the public
1952 | interest. A resolution adopted by the host government which
1953 | prohibits the acquisition may include conditions that would make
1954 | the proposal acceptable to the host government.

1955 | b. If a host government adopts a membership resolution,
1956 | the separate legal entity shall accept the host government as a
1957 | member on the same basis as its existing members before any
1958 | transfer of ownership, use, or possession of the utility or the
1959 | utility facilities. If a host government adopts a resolution to
1960 | approve the utility acquisition, the separate legal entity may
1961 | complete the acquisition. If a host government adopts a
1962 | prohibition resolution, the separate legal entity may not
1963 | acquire the utility within that host government's territory
1964 | without the specific consent of the host government by future
1965 | resolution. If a host government does not adopt a prohibition
1966 | resolution or an approval resolution, the separate legal entity
1967 | may proceed to acquire the utility after the 30-day notice
1968 | period without further notice.

1969 | 5. After the acquisition or construction of any utility
1970 | systems by a separate legal entity created under this paragraph,
1971 | revenues or any other income may not be transferred or paid to a

1972 member of a separate legal entity, or to any other special
 1973 district, county, or municipality, from user fees or other
 1974 charges or revenues generated from customers that are not
 1975 physically located within the jurisdictional or service delivery
 1976 boundaries of the member, special district, county, or
 1977 municipality receiving the transfer or payment. Any transfer or
 1978 payment to a member, special district, or other local government
 1979 must be solely from user fees or other charges or revenues
 1980 generated from customers that are physically located within the
 1981 jurisdictional or service delivery boundaries of the member,
 1982 special district, or local government receiving the transfer of
 1983 payment.

1984 6. This section is an alternative provision otherwise
 1985 provided by law as authorized in s. 4, Art. VIII of the State
 1986 Constitution for any transfer of power as a result of an
 1987 acquisition of a utility by a separate legal entity from a
 1988 municipality, county, or special district.

1989 7. The entity may finance or refinance the acquisition,
 1990 construction, expansion, and improvement of such facilities
 1991 relating to a governmental function or purpose through the
 1992 issuance of its bonds, notes, or other obligations under this
 1993 section or as otherwise authorized by law. The entity has all
 1994 the powers provided by the interlocal agreement under which it
 1995 is created or which are necessary to finance, own, operate, or
 1996 manage the public facility, including, without limitation, the

1997 | power to establish rates, charges, and fees for products or
 1998 | services provided by it, the power to levy special assessments,
 1999 | the power to sell or finance all or a portion of such facility,
 2000 | and the power to contract with a public or private entity to
 2001 | manage and operate such facilities or to provide or receive
 2002 | facilities, services, or products. Except as may be limited by
 2003 | the interlocal agreement under which the entity is created, all
 2004 | of the privileges, benefits, powers, and terms of s. 125.01,
 2005 | relating to counties, and s. 166.021, relating to
 2006 | municipalities, are fully applicable to the entity. However,
 2007 | neither the entity nor any of its members on behalf of the
 2008 | entity may exercise the power of eminent domain over the
 2009 | facilities or property of any existing water or wastewater plant
 2010 | utility system, nor may the entity acquire title to any water or
 2011 | wastewater plant utility facilities, other facilities, or
 2012 | property which was acquired by the use of eminent domain after
 2013 | the effective date of this act. Bonds, notes, and other
 2014 | obligations issued by the entity are issued on behalf of the
 2015 | public agencies that are members of the entity.

2016 | 8. Any entity created under this section may also issue
 2017 | bond anticipation notes in connection with the authorization,
 2018 | issuance, and sale of bonds. The bonds may be issued as serial
 2019 | bonds or as term bonds or both. Any entity may issue capital
 2020 | appreciation bonds or variable rate bonds. Any bonds, notes, or
 2021 | other obligations must be authorized by resolution of the

2022 governing body of the entity and bear the date or dates; mature
2023 at the time or times, not exceeding 40 years from their
2024 respective dates; bear interest at the rate or rates; be payable
2025 at the time or times; be in the denomination; be in the form;
2026 carry the registration privileges; be executed in the manner; be
2027 payable from the sources and in the medium or payment and at the
2028 place; and be subject to the terms of redemption, including
2029 redemption prior to maturity, as the resolution may provide. If
2030 any officer whose signature, or a facsimile of whose signature,
2031 appears on any bonds, notes, or other obligations ceases to be
2032 an officer before the delivery of the bonds, notes, or other
2033 obligations, the signature or facsimile is valid and sufficient
2034 for all purposes as if he or she had remained in office until
2035 the delivery. The bonds, notes, or other obligations may be sold
2036 at public or private sale for such price as the governing body
2037 of the entity shall determine. Pending preparation of the
2038 definitive bonds, the entity may issue interim certificates,
2039 which shall be exchanged for the definitive bonds. The bonds may
2040 be secured by a form of credit enhancement, if any, as the
2041 entity deems appropriate. The bonds may be secured by an
2042 indenture of trust or trust agreement. In addition, the
2043 governing body of the legal entity may delegate, to an officer,
2044 official, or agent of the legal entity as the governing body of
2045 the legal entity may select, the power to determine the time;
2046 manner of sale, public or private; maturities; rate of interest,

2047 | which may be fixed or may vary at the time and in accordance
2048 | with a specified formula or method of determination; and other
2049 | terms and conditions as may be deemed appropriate by the
2050 | officer, official, or agent so designated by the governing body
2051 | of the legal entity. However, the amount and maturity of the
2052 | bonds, notes, or other obligations and the interest rate of the
2053 | bonds, notes, or other obligations must be within the limits
2054 | prescribed by the governing body of the legal entity and its
2055 | resolution delegating to an officer, official, or agent the
2056 | power to authorize the issuance and sale of the bonds, notes, or
2057 | other obligations.

2058 | 9. Bonds, notes, or other obligations issued under this
2059 | paragraph may be validated as provided in chapter 75. The
2060 | complaint in any action to validate the bonds, notes, or other
2061 | obligations must be filed only in the Circuit Court for Leon
2062 | County. The notice required to be published by s. 75.06 must be
2063 | published in Leon County and in each county that is a member of
2064 | the entity issuing the bonds, notes, or other obligations, or in
2065 | which a member of the entity is located, and the complaint and
2066 | order of the circuit court must be served only on the State
2067 | Attorney of the Second Judicial Circuit and on the state
2068 | attorney of each circuit in each county that is a member of the
2069 | entity issuing the bonds, notes, or other obligations or in
2070 | which a member of the entity is located. Section 75.04(2) does
2071 | not apply to a complaint for validation brought by the legal

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2072 entity.

2073 10. The accomplishment of the authorized purposes of a
2074 legal entity created under this paragraph is in all respects for
2075 the benefit of the people of the state, for the increase of
2076 their commerce and prosperity, and for the improvement of their
2077 health and living conditions. Since the legal entity will
2078 perform essential governmental functions for the public health,
2079 safety, and welfare in accomplishing its purposes, the legal
2080 entity is not required to pay any taxes or assessments of any
2081 kind whatsoever upon any property acquired or used by it for
2082 such purposes or upon any revenues at any time received by it,
2083 whether the property is within or outside the jurisdiction of
2084 members of the entity. The exemption provided in this paragraph
2085 applies regardless of whether the separate legal entity enters
2086 into agreements with private firms or entities to manage,
2087 operate, or improve the utilities owned by the separate legal
2088 entity. The bonds, notes, and other obligations of an entity,
2089 their transfer, and the income therefrom, including any profits
2090 made on the sale thereof, are at all times free from taxation of
2091 any kind by the state or by any political subdivision or other
2092 agency or instrumentality thereof. The exemption granted in this
2093 subparagraph is not applicable to any tax imposed by chapter 220
2094 on interest, income, or profits on debt obligations owned by
2095 corporations.

2096 Section 39. Subsection (2) of section 206.052, Florida

2097 Statutes, is renumbered as subsection (3), and a new subsection
2098 (2) is added to that section, to read:

2099 206.052 Export of tax-free fuels.—

2100 (2) A terminal supplier may purchase taxable motor fuels
2101 from another terminal supplier at a terminal without paying the
2102 tax imposed pursuant to this part only under the following
2103 circumstances:

2104 (a) The terminal supplier who purchased the motor fuel
2105 will sell the motor fuel to a licensed exporter for immediate
2106 export from the state.

2107 (b) The terminal supplier who purchased the motor fuel has
2108 designated to the terminal supplier who sold the motor fuel the
2109 destination for delivery of the fuel to a location outside the
2110 state.

2111 (c) The terminal supplier who purchased the motor fuel is
2112 licensed in the state of destination and has supplied the
2113 terminal supplier who sold the motor fuel with that license
2114 number.

2115 (d) The licensed exporter has not been barred from making
2116 tax-free exports by the department for violation of s.
2117 206.051(5).

2118 (e) The terminal supplier who sold the motor fuel collects
2119 and remits to the state of destination all taxes imposed by the
2120 destination state on the fuel.

2121 Section 40. Effective July 1, 2019, section 206.9825,

2122 Florida Statutes, as amended by chapter 2016-220, Laws of
 2123 Florida, is amended to read:

2124 206.9825 Aviation fuel tax.—

2125 (1) (a) Except as otherwise provided in this part, an
 2126 excise tax of 4.27 cents per gallon of aviation fuel is imposed
 2127 upon every gallon of aviation fuel sold in this state, or
 2128 brought into this state for use, upon which such tax has not
 2129 been paid or the payment thereof has not been lawfully assumed
 2130 by some person handling the same in this state. Fuel taxed
 2131 pursuant to this part is not subject to the taxes imposed by ss.
 2132 206.41(1) (d), (e), and (f) and 206.87(1) (b), (c), and (d).

2133 (b)1. Sales of aviation fuel to, and exclusively used for
 2134 flight training through a school of aeronautics or college of
 2135 aviation by, a college based in this state which is a tax-exempt
 2136 organization under s. 501(c) (3) of the Internal Revenue Code or
 2137 a university based in this state are exempt from the tax imposed
 2138 by this part if the college or university:

2139 a. Is accredited by or has applied for accreditation by
 2140 the Aviation Accreditation Board International; and

2141 b. Offers a graduate program in aeronautical or aerospace
 2142 engineering or offers flight training through a school of
 2143 aeronautics or college of aviation.

2144 2. A licensed wholesaler or terminal supplier that sells
 2145 aviation fuel to a college or university qualified under this
 2146 paragraph and that does not collect the aviation fuel tax from

2147 the college or university on such sale may receive an ultimate
2148 vendor credit for the 4.27-cent excise tax previously paid on
2149 the aviation fuel delivered to such college or university.

2150 3. A college or university qualified under this paragraph
2151 which purchases aviation fuel from a retail supplier, including
2152 a fixed-base operator, and pays the 4.27-cent excise tax on the
2153 purchase may apply for and receive a refund of the aviation fuel
2154 tax paid.

2155 (2) The excise tax provided by this section and paid by an
2156 air carrier licensed under 14 C.F.R. part 121, 14 C.F.R. part
2157 129, or 14 C.F.R. part 135, is 2.85 cents per gallon.

2158 (3)~~(2)~~(a) An excise tax of 4.27 cents per gallon is
2159 imposed on each gallon of kerosene in the same manner as
2160 prescribed for diesel fuel under ss. 206.87(2) and 206.872.

2161 (b) The exemptions provided by s. 206.874 shall apply to
2162 kerosene if the dyeing and marking requirements of s. 206.8741
2163 are met.

2164 (c) Kerosene prepackaged in containers of 5 gallons or
2165 less and labeled "Not for Use in a Motor Vehicle" is exempt from
2166 the taxes imposed by this part when sold for home heating and
2167 cooking. Packagers may qualify for a refund of taxes previously
2168 paid, as prescribed by the department.

2169 (d) Sales of kerosene in quantities of 5 gallons or less
2170 by a person not licensed under this chapter who has no
2171 facilities for placing kerosene in the fuel supply system of a

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2172 motor vehicle may qualify for a refund of taxes paid. Refunds of
2173 taxes paid shall be limited to sales for use in home heating or
2174 cooking and shall be documented as prescribed by the department.

2175 ~~(4)~~~~(3)~~ An excise tax of 4.27 cents per gallon is imposed
2176 on each gallon of aviation gasoline in the manner prescribed by
2177 paragraph (3) (a) (2) (a). However, the exemptions allowed by
2178 paragraph (3) (b) (2) (b) do not apply to aviation gasoline.

2179 ~~(5)~~~~(4)~~ Any licensed wholesaler or terminal supplier that
2180 delivers undyed kerosene to a residence for home heating or
2181 cooking may receive a credit or refund as the ultimate vendor of
2182 the kerosene for the 4.27-cent excise tax previously paid.

2183 ~~(6)~~~~(5)~~ Any licensed wholesaler or terminal supplier that
2184 delivers undyed kerosene to a retail dealer not licensed as a
2185 wholesaler or terminal supplier for sale as a home heating or
2186 cooking fuel may receive a credit or refund as the ultimate
2187 vendor of the kerosene for the 4.27-cent excise tax previously
2188 paid, provided the retail dealer has no facility for fueling
2189 highway vehicles from the tank in which the kerosene is stored.

2190 ~~(7)~~~~(6)~~ Any person who fails to meet the requirements of
2191 this section is subject to a backup tax as provided by s.
2192 206.873.

2193 Section 41. Sections 33-36 are considered revenue laws for
2194 the purposes of ss. 213.05 and 213.06, Florida Statutes, and the
2195 provisions of s. 72.011, Florida Statutes, apply to those
2196 sections of this act.

2197 Section 42. The amendments made by this act to ss. 220.13,
2198 220.1875, and 1002.395, Florida Statutes, apply to taxable years
2199 beginning on or after January 1, 2018.

2200 Section 43. (1) The Department of Revenue is authorized,
2201 and all conditions are deemed to be met, to adopt emergency
2202 rules pursuant to s. 120.54(4), Florida Statutes, for the
2203 purpose of implementing the amendments made by this act to ss.
2204 212.1831, 220.13, 220.1875, and 1002.395, Florida Statutes, and
2205 the creation by this act of s. 212.099, Florida Statutes.

2206 (2) Notwithstanding any other provision of law, emergency
2207 rules adopted pursuant to subsection (1) are effective for 6
2208 months after adoption and may be renewed during the pendency of
2209 procedures to adopt permanent rules addressing the subject of
2210 the emergency rules.

2211 (3) This section shall take effect upon this act becoming
2212 a law and shall expire January 1, 2020.

2213 Section 44. For the 2018-2019 fiscal year, the sum of
2214 \$91,319 in nonrecurring funds is appropriated from the General
2215 Revenue Fund to the Department of Revenue to implement the
2216 provisions of this act.

2217 Section 45. Except as otherwise expressly provided in this
2218 act and except for this section, which shall take effect upon
2219 this act becoming a law, this act shall take effect July 1,
2220 2018.