

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 ss. 125.0103, 166.043,
7 and 212.05, F.S.; providing that specified local
8 governments may not prohibit the sale or the offer for
9 sale of certain tangible personal property subject to
10 the sales and use tax; providing that specified
11 ordinances are void; amending s. 159.621, F.S.;
12 providing an exemption from the excise tax on certain
13 documents notes and mortgages that are part of a loan
14 made by or on behalf of a housing financing authority;
15 providing requirements for exemption; providing
16 exceptions to the exemption; creating s. 193.0237,
17 F.S.; providing definitions; providing for the
18 valuation of land upon which a multiple parcel
19 building is located; providing procedures and
20 requirements for the allocation of land value by the
21 property appraiser; specifying the effect of a forced
22 sale on the provisions of a record instrument of a
23 parcel in a multiple parcel building; providing
24 applicability; creating s. 193.4516, F.S.; providing a
25 valuation reduction for tangible personal property

26 owned and operated by a citrus fruit packing or
27 processing facility; providing applicability; defining
28 the term "citrus" for purposes of the reduction;
29 providing retroactive applicability; amending s.
30 194.011, F.S.; specifying that the right of a
31 condominium, cooperative, or homeowners' association
32 to petition a value adjustment board regarding an ad
33 valorem tax assessment on behalf of some or all unit
34 or parcel owners includes the right to represent unit
35 or parcel owners in all related proceedings; amending
36 s. 194.032, F.S.; authorizing value adjustment boards
37 to meet to hear appeals pertaining to specified tax
38 abatements; amending s. 194.181, F.S.; specifying that
39 specified associations may be a party to an action
40 contesting the assessment of ad valorem taxes;
41 amending s. 196.173, F.S.; revising the military
42 operations that qualify certain servicemembers for an
43 additional ad valorem tax exemption; amending s.
44 196.24, F.S.; authorizing certain unremarried spouses
45 of deceased disabled ex-servicemembers to claim ad
46 valorem tax exemptions; creating s. 197.318, F.S.;
47 providing for the abatement of ad valorem taxes for
48 residential improvements damaged or destroyed by
49 certain hurricanes; providing definitions; providing
50 procedures and requirements for filing applications;

51 providing reporting requirements; providing
52 retroactive applicability; amending s. 197.3631, F.S.;
53 providing for the levy and allocation of non-ad
54 valorem special assessments on parcels in a multiple
55 parcel building; amending s. 197.572, F.S.; providing
56 for the continued applicability of certain easements
57 that support improvements that may be constructed
58 above certain conservation land; amending s. 197.573,
59 F.S.; protecting from tax sale certain covenants that
60 provide specified liens against property for
61 assessments accruing after issuance of certain deeds
62 and titles; amending s. 201.02, F.S.; defining the
63 term "homestead property"; providing a documentary
64 stamp tax exemption for certain transfers of homestead
65 property between spouses; creating s. 210.205, F.S.;
66 requiring certain recipients of cigarette tax
67 distributions to report information regarding the
68 expenditure of such distributions; amending s.
69 212.031, F.S.; reducing the tax levied on rental or
70 license fees charged for the use of real property;
71 amending s. 212.055, F.S.; revising the definition of
72 "public facilities" for purposes of the local
73 government infrastructure surtax; amending ss. 212.08,
74 220.183, and 624.5105, F.S.; revising the total amount
75 of community contribution tax credits that may be

76 | granted for certain projects that provide housing
77 | opportunities for certain persons; creating s.
78 | 212.099, F.S.; establishing the Florida Sales Tax
79 | Credit Scholarship Program; providing definitions;
80 | authorizing certain persons to elect to direct certain
81 | state sales and use tax revenues to be transferred to
82 | a nonprofit scholarship-organization for the Florida
83 | Tax Credit Scholarship Program; providing procedures
84 | and requirements for filing applications; providing
85 | nonprofit scholarship-funding organization
86 | obligations; providing limits on the amount of tax
87 | credits; requiring the Department of Revenue to
88 | disregard certain tax credits for specified purposes;
89 | requiring the Department of Revenue to adopt rules to
90 | administer the program; amending s. 212.12, F.S.;
91 | directing the department to make available the tax
92 | amounts and brackets for the tax imposed under s.
93 | 212.031; amending s. 212.1831, F.S.; modifying the
94 | calculation of the dealer's collection allowance under
95 | s. 212.12 to include certain contributions to eligible
96 | nonprofit scholarship-funding organizations; creating
97 | s. 212.205, F.S.; requiring certain recipients of
98 | sales tax distributions to report information related
99 | to expenditure of those distributions; amending s.
100 | 213.053, F.S.; providing definitions; authorizing the

101 Department of Revenue to provide a list of certain
102 taxpayers to certain nonprofit scholarship-funding
103 organizations; creating s. 218.131, F.S.; requiring
104 the Legislature to appropriate moneys to fiscally
105 constrained counties and taxing jurisdictions within
106 such counties that experience a reduction in ad
107 valorem tax revenue as a result of tax abatements
108 related to specified hurricanes; providing a method
109 for distributing such moneys; creating s. 218.135,
110 F.S.; requiring the Legislature to appropriate funds
111 to offset reductions in ad valorem taxes as a result
112 of reductions in the value of certain packing and
113 processing equipment; providing a method for
114 distributing such moneys; providing an appropriation;
115 amending s. 220.13, F.S.; providing an exception to
116 the additions to the calculation of adjusted taxable
117 income for corporate income tax purposes; amending s.
118 220.1845, F.S.; increasing the total amount of
119 contaminated site rehabilitation tax credits for 1
120 year; amending s. 220.1875, F.S.; providing a deadline
121 for an eligible contribution to be made to an eligible
122 nonprofit scholarship-funding organization;
123 determining compliance with the requirement to pay
124 tentative taxes under ss. 220.222 and 220.32 for tax
125 credits under s. 1002.395; amending s. 318.14, F.S.;

126 requiring a specified reduction of a civil penalty
127 under certain circumstances; deleting the requirement
128 that a specified percentage of the civil penalty be
129 deposited in the State Courts Revenue Trust Fund;
130 amending s. 318.15, F.S.; requiring a person to pay
131 the clerk of the court the amount of a reduction under
132 certain circumstances; amending s. 376.30781, F.S.;
133 increasing the total amount of tax credits for the
134 rehabilitation of drycleaning-solvent-contaminated
135 sites and brownfield sites in designated brownfield
136 areas for 1 year; amending s. 718.111, F.S.; providing
137 how a condominium association may protest ad valorem
138 valuation of some or all of the units of the
139 association; amending s. 741.01, F.S.; providing a
140 certain fee paid to the clerk of the circuit court for
141 the issuance of a marriage license is deposited into
142 the State Courts Revenue Trust Fund; amending s.
143 1002.395, F.S.; providing an application deadline for
144 certain tax credits related to nonprofit scholarship-
145 funding organizations; extending the carry forward
146 period for unused tax credits from 5 years to 10
147 years; providing applicability of the carried forward
148 tax credit for purposes of certain taxes; removing the
149 requirement for a taxpayer to apply to the department
150 for approval of a carry forward tax credit; providing

151 sales tax exemptions for the retail sale of certain
152 clothing, school supplies, personal computers, and
153 personal computer-related accessories during a
154 specified timeframe; providing exceptions; authorizing
155 certain dealers to opt out of participating in such
156 tax exemption; providing requirements for such
157 dealers; authorizing the Department of Revenue to
158 adopt emergency rules; providing an appropriation;
159 providing a sales tax exemption for specified disaster
160 preparedness supplies during specified timeframes;
161 authorizing the Department of Revenue to adopt
162 emergency rules; providing applicability; providing a
163 sales tax exemption for certain generators used in
164 nursing homes and assisted living facilities during a
165 specified timeframe; providing procedures and
166 requirements for filing applications; providing
167 penalties; providing a sales tax exemption for certain
168 fencing materials during a specified timeframe;
169 providing definitions; providing procedures and
170 requirements for filing applications; providing
171 penalties; authorizing the Department of Revenue to
172 adopt emergency rules; providing retroactive
173 applicability; providing a sales tax exemption for
174 certain building materials used to repair
175 nonresidential farm buildings during a specified

176 | timeframe; providing definitions; providing procedures
177 | and requirements for filing applications; providing
178 | penalties; authorizing the Department of Revenue to
179 | adopt emergency rules; providing retroactive
180 | applicability; providing an exemption from taxes on
181 | fuel for certain agricultural uses; providing
182 | definitions; providing procedures and requirements for
183 | filing applications; providing penalties; authorizing
184 | the Department of Revenue to adopt emergency rules;
185 | providing retroactive applicability; amending s.
186 | 193.155, F.S.; providing that owners of homestead
187 | property that was significantly damaged or destroyed
188 | as a result of a named tropical storm or hurricane may
189 | elect to have such property deemed abandoned if the
190 | owner establishes a new homestead property by a
191 | specified date; amending s. 163.01, F.S.; providing
192 | the tax treatment of property located within or
193 | outside the jurisdiction of specified legal entities
194 | created under the Florida Interlocal Cooperation Act
195 | of 1969; amending s. 206.052, F.S.; exempting certain
196 | terminal suppliers from paying the motor fuel tax
197 | under specified circumstances; amending s. 206.9825,
198 | F.S.; revising the rate of the aviation fuel tax paid
199 | by certain air carriers on a specified date; creating
200 | chapter 451, F.S.; providing definitions; specifying

201 that certain contractors under specified conditions
 202 are to be treated as independent contractors under
 203 state and local laws and regulations; providing
 204 retroactive applicability; providing exceptions;
 205 authorizing the Department of Revenue to adopt
 206 emergency rules; providing construction; providing
 207 retroactive applicability; providing an appropriation;
 208 providing effective dates.

209

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

211

212 Section 1. Paragraph (a) of subsection (1) and subsection
 213 (6) of section 28.241, Florida Statutes, are amended to read:

214 28.241 Filing fees for trial and appellate proceedings.—

215 (1) Filing fees are due at the time a party files a
 216 pleading to initiate a proceeding or files a pleading for
 217 relief. Reopen fees are due at the time a party files a pleading
 218 to reopen a proceeding if at least 90 days have elapsed since
 219 the filing of a final order or final judgment with the clerk. If
 220 a fee is not paid upon the filing of the pleading as required
 221 under this section, the clerk shall pursue collection of the fee
 222 pursuant to s. 28.246.

223 (a)1.a. Except as provided in sub-subparagraph b. and
 224 subparagraph 2., the party instituting any civil action, suit,
 225 or proceeding in the circuit court shall pay to the clerk of

226 that court a filing fee of up to \$395 in all cases in which
227 there are not more than five defendants and an additional filing
228 fee of up to \$2.50 for each defendant in excess of five. Of the
229 first \$200 in filing fees, \$195 must be remitted to the
230 Department of Revenue for deposit into the State Courts Revenue
231 Trust Fund, \$4 must be remitted to the Department of Revenue for
232 deposit into the Administrative Trust Fund within the Department
233 of Financial Services and used to fund the contract with the
234 Florida Clerks of Court Operations Corporation created in s.
235 28.35, and \$1 must be remitted to the Department of Revenue for
236 deposit into the Administrative Trust Fund within the Department
237 of Financial Services to fund audits of individual clerks'
238 court-related expenditures conducted by the Department of
239 Financial Services. By the 10th of each month, the clerk shall
240 submit that portion of the filing fees collected in the previous
241 month which is in excess of one-twelfth of the clerk's total
242 budget to the Department of Revenue for deposit into the Clerks
243 of the Court Trust Fund.

244 b. The party instituting any civil action, suit, or
245 proceeding in the circuit court under chapter 39, chapter 61,
246 chapter 741, chapter 742, chapter 747, chapter 752, or chapter
247 753 shall pay to the clerk of that court a filing fee of up to
248 \$295 in all cases in which there are not more than five
249 defendants and an additional filing fee of up to \$2.50 for each
250 defendant in excess of five. Of the first \$100 in filing fees,

251 \$95 must be remitted to the Department of Revenue for deposit
252 into the State Courts Revenue Trust Fund, \$4 must be remitted to
253 the Department of Revenue for deposit into the Administrative
254 Trust Fund within the Department of Financial Services and used
255 to fund the contract with the Florida Clerks of Court Operations
256 Corporation created in s. 28.35, and \$1 must be remitted to the
257 Department of Revenue for deposit into the Administrative Trust
258 Fund within the Department of Financial Services to fund audits
259 of individual clerks' court-related expenditures conducted by
260 the Department of Financial Services.

261 c. An additional filing fee of \$4 shall be paid to the
262 clerk. The clerk shall remit \$3.50 to the Department of Revenue
263 for deposit into the Court Education Trust Fund and shall remit
264 50 cents to the Department of Revenue for deposit into the
265 Administrative Trust Fund within the Department of Financial
266 Services to fund clerk education provided by the Florida Clerks
267 of Court Operations Corporation. An additional filing fee of up
268 to \$18 shall be paid by the party seeking each severance that is
269 granted. The clerk may impose an additional filing fee of up to
270 \$85 for all proceedings of garnishment, attachment, replevin,
271 and distress. Postal charges incurred by the clerk of the
272 circuit court in making service by certified or registered mail
273 on defendants or other parties shall be paid by the party at
274 whose instance service is made. Additional fees, charges, or
275 costs may not be added to the filing fees imposed under this

276 section, except as authorized in this section or by general law.

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

281 b. A party shall estimate in writing the amount in
 282 controversy of the claim upon filing the action. For purposes of
 283 this subparagraph, the value of a mortgage foreclosure action is
 284 based upon the principal due on the note secured by the
 285 mortgage, plus interest owed on the note and any moneys advanced
 286 by the lender for property taxes, insurance, and other advances
 287 secured by the mortgage, at the time of filing the foreclosure.
 288 The value shall also include the value of any tax certificates
 289 related to the property. In stating the value of a mortgage
 290 foreclosure claim, a party shall declare in writing the total
 291 value of the claim, as well as the individual elements of the
 292 value as prescribed in this sub-subparagraph.

293 c. In its order providing for the final disposition of the
 294 matter, the court shall identify the actual value of the claim.
 295 The clerk shall adjust the filing fee if there is a difference
 296 between the estimated amount in controversy and the actual value
 297 of the claim and collect any additional filing fee owed or
 298 provide a refund of excess filing fee paid.

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

300 (I) Three hundred and ninety-five dollars in all cases in

301 | which the value of the claim is \$50,000 or less and in which
302 | there are not more than five defendants. The party shall pay an
303 | additional filing fee of up to \$2.50 for each defendant in
304 | excess of five. Of the first \$200 in filing fees, \$195 must be
305 | remitted by the clerk to the Department of Revenue for deposit
306 | into the General Revenue Fund, \$4 must be remitted to the
307 | Department of Revenue for deposit into the Administrative Trust
308 | Fund within the Department of Financial Services and used to
309 | fund the contract with the Florida Clerks of Court Operations
310 | Corporation created in s. 28.35, and \$1 must be remitted to the
311 | Department of Revenue for deposit into the Administrative Trust
312 | Fund within the Department of Financial Services to fund audits
313 | of individual clerks' court-related expenditures conducted by
314 | the Department of Financial Services;

315 | (II) Nine hundred dollars in all cases in which the value
316 | of the claim is more than \$50,000 but less than \$250,000 and in
317 | which there are not more than five defendants. The party shall
318 | pay an additional filing fee of up to \$2.50 for each defendant
319 | in excess of five. Of the first \$705 in filing fees, \$700 must
320 | be remitted by the clerk to the Department of Revenue for
321 | deposit into the General Revenue Fund, except that the first
322 | \$1.5 million in such filing fees remitted to the Department of
323 | Revenue and deposited into the General Revenue Fund in fiscal
324 | year 2018-2019 shall be distributed to the Miami-Dade County
325 | Clerk of Court, \$4 must be remitted to the Department of Revenue

326 | for deposit into the Administrative Trust Fund within the
327 | Department of Financial Services and used to fund the contract
328 | with the Florida Clerks of Court Operations Corporation created
329 | in s. 28.35, and \$1 must be remitted to the Department of
330 | Revenue for deposit into the Administrative Trust Fund within
331 | the Department of Financial Services to fund audits of
332 | individual clerks' court-related expenditures conducted by the
333 | Department of Financial Services; or

334 | (III) One thousand nine hundred dollars in all cases in
335 | which the value of the claim is \$250,000 or more and in which
336 | there are not more than five defendants. The party shall pay an
337 | additional filing fee of up to \$2.50 for each defendant in
338 | excess of five. Of the first \$1,705 in filing fees, \$930 must be
339 | remitted by the clerk to the Department of Revenue for deposit
340 | into the General Revenue Fund, \$770 must be remitted to the
341 | Department of Revenue for deposit into the State Courts Revenue
342 | Trust Fund, \$4 must be remitted to the Department of Revenue for
343 | deposit into the Administrative Trust Fund within the Department
344 | of Financial Services to fund the contract with the Florida
345 | Clerks of Court Operations Corporation created in s. 28.35, and
346 | \$1 must be remitted to the Department of Revenue for deposit
347 | into the Administrative Trust Fund within the Department of
348 | Financial Services to fund audits of individual clerks' court-
349 | related expenditures conducted by the Department of Financial
350 | Services.

351 e. An additional filing fee of \$4 shall be paid to the
352 clerk. The clerk shall remit \$3.50 to the Department of Revenue
353 for deposit into the Court Education Trust Fund and shall remit
354 50 cents to the Department of Revenue for deposit into the
355 Administrative Trust Fund within the Department of Financial
356 Services to fund clerk education provided by the Florida Clerks
357 of Court Operations Corporation. An additional filing fee of up
358 to \$18 shall be paid by the party seeking each severance that is
359 granted. The clerk may impose an additional filing fee of up to
360 \$85 for all proceedings of garnishment, attachment, replevin,
361 and distress. Postal charges incurred by the clerk of the
362 circuit court in making service by certified or registered mail
363 on defendants or other parties shall be paid by the party at
364 whose instance service is made. Additional fees, charges, or
365 costs may not be added to the filing fees imposed under this
366 section, except as authorized in this section or by general law.

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

370 Section 2. Subsection (8) is added to section 125.0103,
371 Florida Statutes, to read:

372 125.0103 Ordinances and rules imposing price controls;
373 findings required; procedures.—

374 (8) Except as otherwise provided by law, a county,
375 municipality, or other entity of local government may not

376 prohibit the sale of or the offering for sale of tangible
377 personal property subject to the tax imposed by chapter 212
378 which may lawfully be sold in the state. Any such ordinance or
379 rule is void.

380 Section 3. Section 159.621, Florida Statutes, is amended
381 to read:

382 159.621 Housing bonds exempted from taxation; notes and
383 mortgages exempt from excise tax on documents.-

384 (1) The bonds of a housing finance authority issued under
385 this act, together with all notes, mortgages, security
386 agreements, letters of credit, or other instruments which arise
387 out of or are given to secure the repayment of bonds issued in
388 connection with the financing of any housing development under
389 this part, as well as the interest thereon and income therefrom,
390 shall be exempt from all taxes.

391 (2) Any note or mortgage given in connection with a loan
392 made by or on behalf of a housing finance authority under s.
393 159.608(8) is exempt from the excise tax on documents under
394 chapter 201 if, at the time the note or mortgage is recorded,
395 the housing finance authority records an affidavit signed by an
396 agent of the housing authority that affirms that the loan was
397 made by or on behalf of the housing finance authority.

398
399 The exemption granted by this section does not apply ~~shall not~~
400 ~~be applicable~~ to any tax imposed by chapter 220 on interest,

401 income, or profits on debt obligations owned by corporations or
 402 to a deed for property financed by a housing finance authority.

403 Section 4. Subsection (8) is added to section 166.043,
 404 Florida Statutes, to read:

405 166.043 Ordinances and rules imposing price controls;
 406 findings required; procedures.—

407 (8) Except as otherwise provided by law, a county,
 408 municipality, or other entity of local government may not
 409 prohibit the sale of or the offering for sale of tangible
 410 personal property subject to the tax imposed by chapter 212
 411 which may lawfully be sold in the state. Any such ordinance or
 412 rule is void.

413 Section 5. Effective upon this act becoming a law, section
 414 193.0237, Florida Statutes, is created to read:

415 193.0237 Assessment of multiple parcel buildings.—

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

417 (a) "Multiple parcel building" means a building, other
 418 than a building consisting entirely of a single condominium,
 419 timeshare, or cooperative, which contains separate parcels that
 420 are vertically located, in whole or in part, on or over the same
 421 land.

422 (b) "Parcel" means a portion of a multiple parcel building
 423 which is identified in a recorded instrument by a legal
 424 description that is sufficient for record ownership and
 425 conveyance by deed separately from any other portion of the

426 building.

427 (c) "Recorded instrument" means a declaration, covenant,
 428 easement, deed, plat, agreement, or other legal instrument,
 429 other than a lease, mortgage, or lien, which describes one or
 430 more parcels in a multiple parcel building and which is recorded
 431 in the public records of the county where the multiple parcel
 432 building is located.

433 (2) The value of land upon which a multiple parcel
 434 building is located, regardless of ownership, may not be
 435 separately assessed and must be allocated among and included in
 436 the just value of all the parcels in the multiple parcel
 437 building as provided in subsection (3).

438 (3) The property appraiser, for assessment purposes, must
 439 allocate all of the just value of the land among the parcels in
 440 a multiple parcel building in the same proportion that the just
 441 value of the improvements in each parcel bears to the total just
 442 value of all the improvements in the entire multiple parcel
 443 building.

444 (4) A condominium, timeshare, or cooperative may be
 445 created within a parcel in a multiple parcel building. Any land
 446 value allocated to the just value of a parcel containing a
 447 condominium must be further allocated among the condominium
 448 units in that parcel in the manner required in s. 193.023(5).
 449 Any land value allocated to the just value of a parcel
 450 containing a cooperative must be further allocated among the

451 cooperative units in that parcel in the manner required in s.
452 719.114.

453 (5) Each parcel in a multiple parcel building must be
454 assigned a separate tax folio number. However, if a condominium
455 or cooperative is created within any such parcel, a separate tax
456 folio number must be assigned to each condominium unit or
457 cooperative unit, rather than to the parcel in which it was
458 created.

459 (6) All provisions of a recorded instrument affecting a
460 parcel in a multiple parcel building, which parcel has been sold
461 for taxes or special assessments, survive and are enforceable
462 after the issuance of a tax deed or master's deed, or upon
463 foreclosure of an assessment, a certificate or lien, a tax deed,
464 a tax certificate, or a tax lien, to the same extent that such
465 provisions would be enforceable against a voluntary grantee of
466 the title immediately before the delivery of the tax deed,
467 master's deed, or clerk's certificate of title as provided in s.
468 197.573.

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

473 Section 6. Section 193.4516, Florida Statutes, is created
474 to read:

475 193.4516 Assessment of citrus fruit packing and processing

476 equipment damaged by Hurricane Irma or citrus greening.—

477 (1) For purposes of ad valorem taxation, and applying to
478 the 2018 tax roll only, tangible personal property owned and
479 operated by a citrus fruit packing or processing facility is
480 deemed to have a market value no greater than its value for
481 salvage, provided the tangible personal property is no longer
482 used in the operation of the facility due to the effects of
483 Hurricane Irma or citrus greening.

484 (2) (a) The valuation provided in subsection (1) is
485 effective until a citrus fruit packing or processing facility
486 sells or leases the tangible personal property or returns such
487 property to operational use.

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

490 Section 7. The creation by this act of s. 193.4516,
491 Florida Statutes, applies to the 2018 property tax roll.

492 Section 8. Paragraph (e) of subsection (3) of section
493 194.011, Florida Statutes, is amended to read:

494 194.011 Assessment notice; objections to assessments.—

495 (3) A petition to the value adjustment board must be in
496 substantially the form prescribed by the department.
497 Notwithstanding s. 195.022, a county officer may not refuse to
498 accept a form provided by the department for this purpose if the
499 taxpayer chooses to use it. A petition to the value adjustment
500 board must be signed by the taxpayer or be accompanied at the

501 time of filing by the taxpayer's written authorization or power
502 of attorney, unless the person filing the petition is listed in
503 s. 194.034(1)(a). A person listed in s. 194.034(1)(a) may file a
504 petition with a value adjustment board without the taxpayer's
505 signature or written authorization by certifying under penalty
506 of perjury that he or she has authorization to file the petition
507 on behalf of the taxpayer. If a taxpayer notifies the value
508 adjustment board that a petition has been filed for the
509 taxpayer's property without his or her consent, the value
510 adjustment board may require the person filing the petition to
511 provide written authorization from the taxpayer authorizing the
512 person to proceed with the appeal before a hearing is held. If
513 the value adjustment board finds that a person listed in s.
514 194.034(1)(a) willfully and knowingly filed a petition that was
515 not authorized by the taxpayer, the value adjustment board shall
516 require such person to provide the taxpayer's written
517 authorization for representation to the value adjustment board
518 clerk before any petition filed by that person is heard, for 1
519 year after imposition of such requirement by the value
520 adjustment board. A power of attorney or written authorization
521 is valid for 1 assessment year, and a new power of attorney or
522 written authorization by the taxpayer is required for each
523 subsequent assessment year. A petition shall also describe the
524 property by parcel number and shall be filed as follows:
525 (e)1. A condominium association as defined in s.

526 718.103(2), a cooperative association as defined in s.
527 719.103(2), or any homeowners' association as defined in s.
528 723.075, with approval of its board of administration or
529 directors, may file with the value adjustment board a single
530 joint petition on behalf of any association members who own
531 units or parcels of property which the property appraiser
532 determines are substantially similar with respect to location,
533 proximity to amenities, number of rooms, living area, and
534 condition. The condominium association, cooperative association,
535 or homeowners' association ~~as defined in s. 723.075~~ shall
536 provide the unit or parcel owners with notice of its intent to
537 petition the value adjustment board and shall provide at least
538 20 days for a unit or parcel owner to elect, in writing, that
539 his or her unit or parcel not be included in the petition.

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

546 Section 9. Paragraph (b) of subsection (1) of section
547 194.032, Florida Statutes, is amended to read:

548 194.032 Hearing purposes; timetable.—

549 (1)

550 (b) Notwithstanding the provisions of paragraph (a), the

551 value adjustment board may meet prior to the approval of the
552 assessment rolls by the Department of Revenue, but not earlier
553 than July 1, to hear appeals pertaining to the denial by the
554 property appraiser of exemptions, tax abatements under s.
555 197.318, agricultural and high-water recharge classifications,
556 classifications as historic property used for commercial or
557 certain nonprofit purposes, and deferrals under subparagraphs
558 (a)2., 3., and 4. In such event, however, the board may not
559 certify any assessments under s. 193.122 until the Department of
560 Revenue has approved the assessments in accordance with s.
561 193.1142 and all hearings have been held with respect to the
562 particular parcel under appeal.

563 Section 10. Subsection (2) of section 194.181, Florida
564 Statutes, is amended to read:

565 194.181 Parties to a tax suit.—

566 (2) In any case brought by the taxpayer, condominium
567 association, cooperative association, or homeowners'
568 association, on behalf of some or all owners, contesting the
569 assessment of any property, the county property appraiser shall
570 be party defendant. In any case brought by the property
571 appraiser pursuant to s. 194.036(1)(a) or (b), the taxpayer,
572 condominium association, cooperative association, or homeowners'
573 association shall be party defendant. In any case brought by the
574 property appraiser pursuant to s. 194.036(1)(c), the value
575 adjustment board shall be party defendant.

576 Section 11. Subsection (2) of section 196.173, Florida
 577 Statutes, is amended to read:

578 196.173 Exemption for deployed servicemembers.—

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

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

584 (b) Operation Joint Guardian, which began on June 12,
 585 1999.

586 (c) Operation Noble Eagle, which began on September 15,
 587 2001.

588 (d) Operation Enduring Freedom, which began on October 7,
 589 2001, and ended on December 31, 2014.

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

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

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

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

595 (i) Operation Georgia Deployment Program, which began in
 596 August 2009.

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

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

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

602 (k)~~(m)~~ Operation Observant Compass, which began in October
603 2011.

604 (l)~~(n)~~ Operation Inherent Resolve, which began on August
605 8, 2014.

606 (m)~~(o)~~ Operation Atlantic Resolve, which began in April
607 2014.

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

610 (o)~~(q)~~ Operation Resolute Support, which began in January
611 2015.

612

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

616 Section 12. Subsection (1) of section 196.24, Florida
617 Statutes, is amended to read:

618 196.24 Exemption for disabled ex-servicemember or
619 surviving spouse; evidence of disability.—

620 (1) Any ex-servicemember, as defined in s. 196.012, who is
621 a bona fide resident of the state, who was discharged under
622 honorable conditions, and who has been disabled to a degree of
623 10 percent or more by misfortune or while serving during a
624 period of wartime service as defined in s. 1.01(14) is entitled
625 to the exemption from taxation provided for in s. 3(b), Art. VII

626 of the State Constitution as provided in this section. Property
627 to the value of \$5,000 of such a person is exempt from taxation.
628 The production by him or her of a certificate of disability from
629 the United States Government or the United States Department of
630 Veterans Affairs or its predecessor before the property
631 appraiser of the county wherein the ex-servicemember's property
632 lies is prima facie evidence of the fact that he or she is
633 entitled to the exemption. The unremarried surviving spouse of
634 such a disabled ex-servicemember ~~who, on the date of the~~
635 ~~disabled ex-servicemember's death, had been married to the~~
636 ~~disabled ex-servicemember for at least 5 years~~ is also entitled
637 to the exemption.

638 Section 13. Effective upon this act becoming a law,
639 section 197.318, Florida Statutes, is created to read:

640 197.318 Abatement of taxes for residential improvements
641 damaged or destroyed by Hurricanes Hermine, Matthew, or Irma.-

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

643 (a) "Damage differential" means the product arrived at by
644 multiplying the percent change in value by a ratio, the
645 numerator of which is the number of days the residential
646 improvement was rendered uninhabitable in the year the hurricane
647 occurred, the denominator of which is 365.

648 (b) "Disaster relief credit" means the product arrived at
649 by multiplying the damage differential by the amount of timely
650 paid taxes that were initially levied in the year the hurricane

651 occurred.

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

653 1. Hurricane Hermine that occurred in calendar year 2016.

654 2. Hurricane Matthew that occurred in calendar year 2016.

655 3. Hurricane Irma that occurred during calendar year 2017.

656 (d) "Percent change in value" means the difference between
657 a residential parcel's just value as of January 1 of the year in
658 which a hurricane occurred and its postdisaster just value
659 expressed as a percentage of the parcel's just value as of
660 January 1 of the year in which the hurricane occurred.

661 (e) "Postdisaster just value" means the just value of the
662 residential parcel on January 1 of the year in which a hurricane
663 occurred, reduced to reflect the just value of the residential
664 improvement as provided in subsection (5) as a result of the
665 destruction and damage caused by the hurricane. Postdisaster
666 just value is determined only for purposes of calculating tax
667 abatements under this section, and does not determine a parcel's
668 just value as of January 1 each year.

669 (f) "Residential improvement" means a residential dwelling
670 or house that is owned and used as a homestead as defined in s.
671 196.012(13). A residential improvement does not include a
672 structure that is not essential to the use and occupancy of the
673 residential dwelling or house, including, but not limited to, a
674 detached utility building, detached carport, detached garage,
675 bulkhead, fence, and swimming pool, and does not include land.

676 (g) "Uninhabitable" means the loss of use or occupancy,
677 resulting from Hurricanes Hermine or Matthew during the 2016
678 calendar year or Hurricane Irma during the 2017 calendar year of
679 a residential improvement for the purpose for which it was
680 constructed, as evidenced by documentation, including, but not
681 limited to, utility bills, insurance information, contractors'
682 statements, building permit applications, or building inspection
683 certificates of occupancy.

684 (2) If a residential improvement is rendered uninhabitable
685 for at least 30 days due to damage or destruction to the
686 property caused by Hurricanes Hermine or Matthew during the 2016
687 calendar year or Hurricane Irma during the 2017 calendar year,
688 taxes initially levied in 2019 may be abated in the following
689 manner:

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

694 (b) The application shall identify the residential parcel
695 on which the residential improvement was damaged or destroyed,
696 the date the damage or destruction occurred, and the number of
697 days the property was uninhabitable during the calendar year
698 that the hurricane occurred.

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

701 (d) Upon receipt of the application, the property
702 appraiser shall investigate the statements contained in the
703 application to determine if the applicant is entitled to an
704 abatement of taxes. If the property appraiser determines that
705 the applicant is not entitled to an abatement, the applicant may
706 file a petition with the value adjustment board, pursuant to s.
707 194.011(3), requesting that the abatement be granted. If the
708 property appraiser determines that the applicant is entitled to
709 an abatement, the property appraiser shall issue an official
710 written statement to the tax collector by April 1, 2019, which
711 provides:

712 1. The number of days during the calendar year in which
713 the hurricane occurred that the residential improvement was
714 uninhabitable. To qualify for the abatement, the residential
715 improvement must be uninhabitable for at least 30 days.

716 2. The just value of the residential parcel, as determined
717 by the property appraiser on January 1 of the year in which the
718 hurricane for which the applicant is claiming an abatement
719 occurred.

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

722 4. The percent change in value applicable to the
723 residential parcel.

724 (3) Upon receipt of the written statement from the
725 property appraiser, the tax collector shall calculate the damage

726 differential and disaster relief credit pursuant to this
727 section. The tax collector shall reduce the taxes initially
728 levied on the residential parcel in 2019 by an amount equal to
729 the disaster relief credit. If the value of the credit exceeds
730 the taxes levied in 2019, the remaining value of the credit
731 shall be applied to taxes due in subsequent years until the
732 value of the credit is exhausted.

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

735 (a) The department of the total reduction in taxes for all
736 properties that qualified for an abatement pursuant to this
737 section.

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

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

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

745 Section 14. Effective upon this act becoming a law,
746 section 197.3631, Florida Statutes, is amended to read:

747 197.3631 Non-ad valorem assessments; general provisions.—

748 (1) Non-ad valorem assessments as defined in s. 197.3632
749 may be collected pursuant to the method provided for in ss.
750 197.3632 and 197.3635. Non-ad valorem assessments may also be

751 collected pursuant to any alternative method which is authorized
752 by law, but such alternative method shall not require the tax
753 collector or property appraiser to perform those services as
754 provided for in ss. 197.3632 and 197.3635. However, a property
755 appraiser or tax collector may contract with a local government
756 to supply information and services necessary for any such
757 alternative method. Section 197.3632 is additional authority for
758 local governments to impose and collect non-ad valorem
759 assessments supplemental to the home rule powers pursuant to ss.
760 125.01 and 166.021 and chapter 170, or any other law. Any county
761 operating under a charter adopted pursuant to s. 11, Art. VIII
762 of the Constitution of 1885, as amended, as referred to in s.
763 6(e), Art. VIII of the Constitution of 1968, as amended, may use
764 any method authorized by law for imposing and collecting non-ad
765 valorem assessments.

766 (2) For non-ad valorem special assessments based on the
767 size or area of the land containing a multiple parcel building,
768 regardless of ownership, the special assessment must be levied
769 on and allocated among all the parcels in the multiple parcel
770 building on the same basis that the land value is allocated
771 among the parcels in s. 193.0237(3). For non-ad valorem
772 assessments not based on the size or area of the land, each
773 parcel in the multiple parcel building shall be subject to a
774 separate assessment. For purposes of this subsection, the terms
775 "multiple parcel building" and "parcel" have the meanings as

776 provided in s. 193.0237(1).

777 Section 15. Effective upon this act becoming a law,
778 section 197.572, Florida Statutes, is amended to read:

779 197.572 Easements for conservation purposes, or for public
780 service purposes, support of certain improvements, or for
781 drainage or ingress and egress survive tax sales and deeds.—When
782 any lands are sold for the nonpayment of taxes, or any tax
783 certificate is issued thereon by a governmental unit or agency
784 or pursuant to any tax lien foreclosure proceeding, the title to
785 the lands shall continue to be subject to any easement for
786 conservation purposes as provided in s. 704.06 or for telephone,
787 telegraph, pipeline, power transmission, or other public service
788 purpose; and shall continue to be subject to any easement that
789 supports improvements that may be constructed above the lands;
790 and any easement for the purposes of drainage or of ingress and
791 egress to and from other land. The easement and the rights of
792 the owner of it shall survive and be enforceable after the
793 execution, delivery, and recording of a tax deed, a master's
794 deed, or a clerk's certificate of title pursuant to foreclosure
795 of a tax deed, tax certificate, or tax lien, to the same extent
796 as though the land had been conveyed by voluntary deed. The
797 easement must be evidenced by written instrument recorded in the
798 office of the clerk of the circuit court in the county where
799 such land is located before the recording of such tax deed or
800 master's deed, or, if not recorded, an easement for a public

801 service purpose must be evidenced by wires, poles, or other
 802 visible occupation, an easement for drainage must be evidenced
 803 by a waterway, water bed, or other visible occupation, and an
 804 easement for the purpose of ingress and egress must be evidenced
 805 by a road or other visible occupation to be entitled to the
 806 benefit of this section; however, this shall apply only to tax
 807 deeds issued after the effective date of this act.

808 Section 16. Effective upon this act becoming a law,
 809 subsections (1) and (2) of section 197.573, Florida Statutes,
 810 are amended to read:

811 197.573 Survival of restrictions and covenants after tax
 812 sale.—

813 (1) When a deed or other recorded instrument in the chain
 814 of title contains restrictions and covenants running with the
 815 land, as hereinafter defined and limited, the restrictions and
 816 covenants shall survive and be enforceable after the issuance of
 817 a tax deed, ~~or~~ master's deed, or a clerk's certificate of title
 818 upon foreclosure of a tax deed, tax certificate, or tax lien, to
 819 the same extent that it would be enforceable against a voluntary
 820 grantee of the owner of the title immediately before the
 821 delivery of the tax deed, master's deed, or clerk's certificate
 822 of title.

823 (2) This section applies ~~shall apply~~ to the usual
 824 restrictions and covenants limiting the use of property; the
 825 type, character, and location of building; covenants against

826 nuisances and what the former parties deemed to be undesirable
 827 conditions, in, upon, and about the property; and other similar
 828 restrictions and covenants; but this section does ~~shall~~ not
 829 protect covenants that:

830 (a) Create ~~creating~~ any debt or lien against or upon the
 831 property, except one providing for satisfaction or survival of a
 832 lien of record held by a municipal or county governmental unit,
 833 or one providing a lien for assessments accruing after such tax
 834 deed, master's deed, or clerk's certificate of title to a
 835 condominium association, homeowners' association, property
 836 owners' association, or person having assessment powers under
 837 such covenants; or

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

842 Section 17. Subsection (7) of section 201.02, Florida
 843 Statutes, is amended to read:

844 201.02 Tax on deeds and other instruments relating to real
 845 property or interests in real property.—

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

847 (a) A deed, transfer, or conveyance between spouses or
 848 former spouses pursuant to an action for dissolution of their
 849 marriage wherein the real property is or was their marital home
 850 or an interest therein. Taxes paid pursuant to this section

851 shall be refunded in those cases in which a deed, transfer, or
852 conveyance occurred 1 year before a dissolution of marriage.
853 This paragraph ~~subsection~~ applies in spite of any consideration
854 as defined in subsection (1). This paragraph ~~subsection~~ does not
855 apply to a deed, transfer, or conveyance executed before July 1,
856 1997.

857 (b) A deed or other instrument that transfers or conveys
858 homestead property or any interest in homestead property between
859 spouses, if the only consideration for the transfer or
860 conveyance is the amount of a mortgage or other lien encumbering
861 the homestead property at the time of the transfer or conveyance
862 and if the deed or other instrument is recorded within 1 year
863 after the date of the marriage. This paragraph applies to
864 transfers or conveyances from one spouse to another, from one
865 spouse to both spouses, or from both spouses to one spouse. For
866 the purpose of this paragraph, the term "homestead property" has
867 the same meaning as the term "homestead" as defined in s.
868 192.001.

869 Section 18. Section 210.205, Florida Statutes, is created
870 to read:

871 210.205 Cigarette tax distribution reporting.—By March 15
872 of each year, each entity that received a distribution pursuant
873 to s. 210.20(2)(b) in the preceding calendar year shall report
874 to the Office of Economic and Demographic Research the following
875 information:

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

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

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

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

887 212.031 Tax on rental or license fee for use of real
 888 property.—

889 (1)

890 (c) For the exercise of such privilege, a tax is levied at
 891 the rate of 5.5 ~~5-8~~ percent of and on the total rent or license
 892 fee charged for such real property by the person charging or
 893 collecting the rental or license fee. The total rent or license
 894 fee charged for such real property shall include payments for
 895 the granting of a privilege to use or occupy real property for
 896 any purpose and shall include base rent, percentage rents, or
 897 similar charges. Such charges shall be included in the total
 898 rent or license fee subject to tax under this section whether or
 899 not they can be attributed to the ability of the lessor's or
 900 licensor's property as used or operated to attract customers.

901 Payments for intrinsically valuable personal property such as
 902 franchises, trademarks, service marks, logos, or patents are not
 903 subject to tax under this section. In the case of a contractual
 904 arrangement that provides for both payments taxable as total
 905 rent or license fee and payments not subject to tax, the tax
 906 shall be based on a reasonable allocation of such payments and
 907 shall not apply to that portion which is for the nontaxable
 908 payments.

909 (d) When the rental or license fee of any such real
 910 property is paid by way of property, goods, wares, merchandise,
 911 services, or other thing of value, the tax shall be at the rate
 912 of 5.5 ~~5.8~~ percent of the value of the property, goods, wares,
 913 merchandise, services, or other thing of value.

914 Section 20. Subsection (6) is added to section 212.05,
 915 Florida Statutes, to read:

916 212.05 Sales, storage, use tax.—It is hereby declared to
 917 be the legislative intent that every person is exercising a
 918 taxable privilege who engages in the business of selling
 919 tangible personal property at retail in this state, including
 920 the business of making mail order sales, or who rents or
 921 furnishes any of the things or services taxable under this
 922 chapter, or who stores for use or consumption in this state any
 923 item or article of tangible personal property as defined herein
 924 and who leases or rents such property within the state.

925 (6) Except as otherwise provided by law, a county,

926 municipality, or other entity of local government may not
 927 prohibit the sale of or the offering for sale of tangible
 928 personal property subject to the tax imposed by chapter 212
 929 which may lawfully be sold in the state. Any such ordinance or
 930 rule is void.

931 Section 21. Paragraph (d) of subsection (2) of section
 932 212.055, Florida Statutes, is amended to read:

933 212.055 Discretionary sales surtaxes; legislative intent;
 934 authorization and use of proceeds.—It is the legislative intent
 935 that any authorization for imposition of a discretionary sales
 936 surtax shall be published in the Florida Statutes as a
 937 subsection of this section, irrespective of the duration of the
 938 levy. Each enactment shall specify the types of counties
 939 authorized to levy; the rate or rates which may be imposed; the
 940 maximum length of time the surtax may be imposed, if any; the
 941 procedure which must be followed to secure voter approval, if
 942 required; the purpose for which the proceeds may be expended;
 943 and such other requirements as the Legislature may provide.
 944 Taxable transactions and administrative procedures shall be as
 945 provided in s. 212.054.

946 (2) LOCAL GOVERNMENT INFRASTRUCTURE SURTAX.—

947 (d) The proceeds of the surtax authorized by this
 948 subsection and any accrued interest shall be expended by the
 949 school district, within the county and municipalities within the
 950 county, or, in the case of a negotiated joint county agreement,

951 within another county, to finance, plan, and construct
952 infrastructure; to acquire any interest in land for public
953 recreation, conservation, or protection of natural resources or
954 to prevent or satisfy private property rights claims resulting
955 from limitations imposed by the designation of an area of
956 critical state concern; to provide loans, grants, or rebates to
957 residential or commercial property owners who make energy
958 efficiency improvements to their residential or commercial
959 property, if a local government ordinance authorizing such use
960 is approved by referendum; or to finance the closure of county-
961 owned or municipally owned solid waste landfills that have been
962 closed or are required to be closed by order of the Department
963 of Environmental Protection. Any use of the proceeds or interest
964 for purposes of landfill closure before July 1, 1993, is
965 ratified. The proceeds and any interest may not be used for the
966 operational expenses of infrastructure, except that a county
967 that has a population of fewer than 75,000 and that is required
968 to close a landfill may use the proceeds or interest for long-
969 term maintenance costs associated with landfill closure.
970 Counties, as defined in s. 125.011, and charter counties may, in
971 addition, use the proceeds or interest to retire or service
972 indebtedness incurred for bonds issued before July 1, 1987, for
973 infrastructure purposes, and for bonds subsequently issued to
974 refund such bonds. Any use of the proceeds or interest for
975 purposes of retiring or servicing indebtedness incurred for

976 | refunding bonds before July 1, 1999, is ratified.

977 | 1. For the purposes of this paragraph, the term
978 | "infrastructure" means:

979 | a. Any fixed capital expenditure or fixed capital outlay
980 | associated with the construction, reconstruction, or improvement
981 | of public facilities that have a life expectancy of 5 or more
982 | years, any related land acquisition, land improvement, design,
983 | and engineering costs, and all other professional and related
984 | costs required to bring the public facilities into service. For
985 | purposes of this sub-subparagraph, the term "public facilities"
986 | means facilities as defined in s. 163.3164(38), s. 163.3221(13),
987 | or s. 189.012(5), and includes facilities that are necessary to
988 | carry out governmental purposes, including, but not limited to,
989 | fire stations, general governmental office buildings, and animal
990 | shelters, regardless of whether the facilities are owned by the
991 | local taxing authority or another governmental entity.

992 | b. A fire department vehicle, an emergency medical service
993 | vehicle, a sheriff's office vehicle, a police department
994 | vehicle, or any other vehicle, and the equipment necessary to
995 | outfit the vehicle for its official use or equipment that has a
996 | life expectancy of at least 5 years.

997 | c. Any expenditure for the construction, lease, or
998 | maintenance of, or provision of utilities or security for,
999 | facilities, as defined in s. 29.008.

1000 | d. Any fixed capital expenditure or fixed capital outlay

1001 associated with the improvement of private facilities that have
1002 a life expectancy of 5 or more years and that the owner agrees
1003 to make available for use on a temporary basis as needed by a
1004 local government as a public emergency shelter or a staging area
1005 for emergency response equipment during an emergency officially
1006 declared by the state or by the local government under s.
1007 252.38. Such improvements are limited to those necessary to
1008 comply with current standards for public emergency evacuation
1009 shelters. The owner must enter into a written contract with the
1010 local government providing the improvement funding to make the
1011 private facility available to the public for purposes of
1012 emergency shelter at no cost to the local government for a
1013 minimum of 10 years after completion of the improvement, with
1014 the provision that the obligation will transfer to any
1015 subsequent owner until the end of the minimum period.

1016 e. Any land acquisition expenditure for a residential
1017 housing project in which at least 30 percent of the units are
1018 affordable to individuals or families whose total annual
1019 household income does not exceed 120 percent of the area median
1020 income adjusted for household size, if the land is owned by a
1021 local government or by a special district that enters into a
1022 written agreement with the local government to provide such
1023 housing. The local government or special district may enter into
1024 a ground lease with a public or private person or entity for
1025 nominal or other consideration for the construction of the

1026 residential housing project on land acquired pursuant to this
 1027 sub-subparagraph.

1028 2. For the purposes of this paragraph, the term "energy
 1029 efficiency improvement" means any energy conservation and
 1030 efficiency improvement that reduces consumption through
 1031 conservation or a more efficient use of electricity, natural
 1032 gas, propane, or other forms of energy on the property,
 1033 including, but not limited to, air sealing; installation of
 1034 insulation; installation of energy-efficient heating, cooling,
 1035 or ventilation systems; installation of solar panels; building
 1036 modifications to increase the use of daylight or shade;
 1037 replacement of windows; installation of energy controls or
 1038 energy recovery systems; installation of electric vehicle
 1039 charging equipment; installation of systems for natural gas fuel
 1040 as defined in s. 206.9951; and installation of efficient
 1041 lighting equipment.

1042 3. Notwithstanding any other provision of this subsection,
 1043 a local government infrastructure surtax imposed or extended
 1044 after July 1, 1998, may allocate up to 15 percent of the surtax
 1045 proceeds for deposit into a trust fund within the county's
 1046 accounts created for the purpose of funding economic development
 1047 projects having a general public purpose of improving local
 1048 economies, including the funding of operational costs and
 1049 incentives related to economic development. The ballot statement
 1050 must indicate the intention to make an allocation under the

1051 authority of this subparagraph.

1052 Section 22. Paragraph (p) of subsection (5) of section
1053 212.08, Florida Statutes, is amended to read:

1054 212.08 Sales, rental, use, consumption, distribution, and
1055 storage tax; specified exemptions.—The sale at retail, the
1056 rental, the use, the consumption, the distribution, and the
1057 storage to be used or consumed in this state of the following
1058 are hereby specifically exempt from the tax imposed by this
1059 chapter.

1060 (5) EXEMPTIONS; ACCOUNT OF USE.—

1061 (p) Community contribution tax credit for donations.—

1062 1. Authorization.—Persons who are registered with the
1063 department under s. 212.18 to collect or remit sales or use tax
1064 and who make donations to eligible sponsors are eligible for tax
1065 credits against their state sales and use tax liabilities as
1066 provided in this paragraph:

1067 a. The credit shall be computed as 50 percent of the
1068 person's approved annual community contribution.

1069 b. The credit shall be granted as a refund against state
1070 sales and use taxes reported on returns and remitted in the 12
1071 months preceding the date of application to the department for
1072 the credit as required in sub-subparagraph 3.c. If the annual
1073 credit is not fully used through such refund because of
1074 insufficient tax payments during the applicable 12-month period,
1075 the unused amount may be included in an application for a refund

1076 made pursuant to sub-subparagraph 3.c. in subsequent years
1077 against the total tax payments made for such year. Carryover
1078 credits may be applied for a 3-year period without regard to any
1079 time limitation that would otherwise apply under s. 215.26.

1080 c. A person may not receive more than \$200,000 in annual
1081 tax credits for all approved community contributions made in any
1082 one year.

1083 d. All proposals for the granting of the tax credit
1084 require the prior approval of the Department of Economic
1085 Opportunity.

1086 e. The total amount of tax credits which may be granted
1087 for all programs approved under this paragraph, s. 220.183, and
1088 s. 624.5105 is \$10.5 million in the 2018-2019 fiscal year, \$17
1089 million ~~\$21.4 million~~ in the 2019-2020 ~~2017-2018~~ fiscal year,
1090 and \$10.5 million in each fiscal year thereafter for projects
1091 that provide housing opportunities for persons with special
1092 needs or homeownership opportunities for low-income households
1093 or very-low-income households and \$3.5 million each fiscal year
1094 for all other projects. As used in this paragraph, the term
1095 "person with special needs" has the same meaning as in s.
1096 420.0004 and the terms "low-income person," "low-income
1097 household," "very-low-income person," and "very-low-income
1098 household" have the same meanings as in s. 420.9071.

1099 f. A person who is eligible to receive the credit provided
1100 in this paragraph, s. 220.183, or s. 624.5105 may receive the

1101 credit only under one section of the person's choice.

1102 2. Eligibility requirements.—

1103 a. A community contribution by a person must be in the
1104 following form:

1105 (I) Cash or other liquid assets;

1106 (II) Real property, including 100 percent ownership of a
1107 real property holding company;

1108 (III) Goods or inventory; or

1109 (IV) Other physical resources identified by the Department
1110 of Economic Opportunity.

1111
1112 For purposes of this sub-subparagraph, the term "real property
1113 holding company" means a Florida entity, such as a Florida
1114 limited liability company, that is wholly owned by the person;
1115 is the sole owner of real property, as defined in s.

1116 192.001(12), located in the state; is disregarded as an entity
1117 for federal income tax purposes pursuant to 26 C.F.R. s.

1118 301.7701-3(b)(1)(ii); and at the time of contribution to an
1119 eligible sponsor, has no material assets other than the real
1120 property and any other property that qualifies as a community
1121 contribution.

1122 b. All community contributions must be reserved
1123 exclusively for use in a project. As used in this sub-
1124 subparagraph, the term "project" means activity undertaken by an
1125 eligible sponsor which is designed to construct, improve, or

1126 substantially rehabilitate housing that is affordable to low-
1127 income households or very-low-income households; designed to
1128 provide housing opportunities for persons with special needs;
1129 designed to provide commercial, industrial, or public resources
1130 and facilities; or designed to improve entrepreneurial and job-
1131 development opportunities for low-income persons. A project may
1132 be the investment necessary to increase access to high-speed
1133 broadband capability in a rural community that had an enterprise
1134 zone designated pursuant to chapter 290 as of May 1, 2015,
1135 including projects that result in improvements to communications
1136 assets that are owned by a business. A project may include the
1137 provision of museum educational programs and materials that are
1138 directly related to a project approved between January 1, 1996,
1139 and December 31, 1999, and located in an area which was in an
1140 enterprise zone designated pursuant to s. 290.0065 as of May 1,
1141 2015. This paragraph does not preclude projects that propose to
1142 construct or rehabilitate housing for low-income households or
1143 very-low-income households on scattered sites or housing
1144 opportunities for persons with special needs. With respect to
1145 housing, contributions may be used to pay the following eligible
1146 special needs, low-income, and very-low-income housing-related
1147 activities:

1148 (I) Project development impact and management fees for
1149 special needs, low-income, or very-low-income housing projects;

1150 (II) Down payment and closing costs for persons with

1151 special needs, low-income persons, and very-low-income persons;
 1152 (III) Administrative costs, including housing counseling
 1153 and marketing fees, not to exceed 10 percent of the community
 1154 contribution, directly related to special needs, low-income, or
 1155 very-low-income projects; and
 1156 (IV) Removal of liens recorded against residential
 1157 property by municipal, county, or special district local
 1158 governments if satisfaction of the lien is a necessary precedent
 1159 to the transfer of the property to a low-income person or very-
 1160 low-income person for the purpose of promoting home ownership.
 1161 Contributions for lien removal must be received from a
 1162 nonrelated third party.
 1163 c. The project must be undertaken by an "eligible
 1164 sponsor," which includes:
 1165 (I) A community action program;
 1166 (II) A nonprofit community-based development organization
 1167 whose mission is the provision of housing for persons with
 1168 special needs, low-income households, or very-low-income
 1169 households or increasing entrepreneurial and job-development
 1170 opportunities for low-income persons;
 1171 (III) A neighborhood housing services corporation;
 1172 (IV) A local housing authority created under chapter 421;
 1173 (V) A community redevelopment agency created under s.
 1174 163.356;
 1175 (VI) A historic preservation district agency or

1176 organization;

1177 (VII) A local workforce development board;

1178 (VIII) A direct-support organization as provided in s.

1179 1009.983;

1180 (IX) An enterprise zone development agency created under

1181 s. 290.0056;

1182 (X) A community-based organization incorporated under

1183 chapter 617 which is recognized as educational, charitable, or

1184 scientific pursuant to s. 501(c)(3) of the Internal Revenue Code

1185 and whose bylaws and articles of incorporation include

1186 affordable housing, economic development, or community

1187 development as the primary mission of the corporation;

1188 (XI) Units of local government;

1189 (XII) Units of state government; or

1190 (XIII) Any other agency that the Department of Economic

1191 Opportunity designates by rule.

1192

1193 A contributing person may not have a financial interest in the

1194 eligible sponsor.

1195 d. The project must be located in an area which was in an

1196 enterprise zone designated pursuant to chapter 290 as of May 1,

1197 2015, or a Front Porch Florida Community, unless the project

1198 increases access to high-speed broadband capability in a rural

1199 community that had an enterprise zone designated pursuant to

1200 chapter 290 as of May 1, 2015, but is physically located outside

1201 the designated rural zone boundaries. Any project designed to
1202 construct or rehabilitate housing for low-income households or
1203 very-low-income households or housing opportunities for persons
1204 with special needs is exempt from the area requirement of this
1205 sub-subparagraph.

1206 e.(I) If, during the first 10 business days of the state
1207 fiscal year, eligible tax credit applications for projects that
1208 provide housing opportunities for persons with special needs or
1209 homeownership opportunities for low-income households or very-
1210 low-income households are received for less than the annual tax
1211 credits available for those projects, the Department of Economic
1212 Opportunity shall grant tax credits for those applications and
1213 grant remaining tax credits on a first-come, first-served basis
1214 for subsequent eligible applications received before the end of
1215 the state fiscal year. If, during the first 10 business days of
1216 the state fiscal year, eligible tax credit applications for
1217 projects that provide housing opportunities for persons with
1218 special needs or homeownership opportunities for low-income
1219 households or very-low-income households are received for more
1220 than the annual tax credits available for those projects, the
1221 Department of Economic Opportunity shall grant the tax credits
1222 for those applications as follows:

1223 (A) If tax credit applications submitted for approved
1224 projects of an eligible sponsor do not exceed \$200,000 in total,
1225 the credits shall be granted in full if the tax credit

1226 applications are approved.

1227 (B) If tax credit applications submitted for approved
1228 projects of an eligible sponsor exceed \$200,000 in total, the
1229 amount of tax credits granted pursuant to sub-sub-sub-
1230 subparagraph (A) shall be subtracted from the amount of
1231 available tax credits, and the remaining credits shall be
1232 granted to each approved tax credit application on a pro rata
1233 basis.

1234 (II) If, during the first 10 business days of the state
1235 fiscal year, eligible tax credit applications for projects other
1236 than those that provide housing opportunities for persons with
1237 special needs or homeownership opportunities for low-income
1238 households or very-low-income households are received for less
1239 than the annual tax credits available for those projects, the
1240 Department of Economic Opportunity shall grant tax credits for
1241 those applications and shall grant remaining tax credits on a
1242 first-come, first-served basis for subsequent eligible
1243 applications received before the end of the state fiscal year.
1244 If, during the first 10 business days of the state fiscal year,
1245 eligible tax credit applications for projects other than those
1246 that provide housing opportunities for persons with special
1247 needs or homeownership opportunities for low-income households
1248 or very-low-income households are received for more than the
1249 annual tax credits available for those projects, the Department
1250 of Economic Opportunity shall grant the tax credits for those

1251 applications on a pro rata basis.

1252 3. Application requirements.—

1253 a. An eligible sponsor seeking to participate in this
1254 program must submit a proposal to the Department of Economic
1255 Opportunity which sets forth the name of the sponsor, a
1256 description of the project, and the area in which the project is
1257 located, together with such supporting information as is
1258 prescribed by rule. The proposal must also contain a resolution
1259 from the local governmental unit in which the project is located
1260 certifying that the project is consistent with local plans and
1261 regulations.

1262 b. A person seeking to participate in this program must
1263 submit an application for tax credit to the Department of
1264 Economic Opportunity which sets forth the name of the sponsor, a
1265 description of the project, and the type, value, and purpose of
1266 the contribution. The sponsor shall verify, in writing, the
1267 terms of the application and indicate its receipt of the
1268 contribution, and such verification must accompany the
1269 application for tax credit. The person must submit a separate
1270 tax credit application to the Department of Economic Opportunity
1271 for each individual contribution that it makes to each
1272 individual project.

1273 c. A person who has received notification from the
1274 Department of Economic Opportunity that a tax credit has been
1275 approved must apply to the department to receive the refund.

1276 Application must be made on the form prescribed for claiming
 1277 refunds of sales and use taxes and be accompanied by a copy of
 1278 the notification. A person may submit only one application for
 1279 refund to the department within a 12-month period.

1280 4. Administration.—

1281 a. The Department of Economic Opportunity may adopt rules
 1282 necessary to administer this paragraph, including rules for the
 1283 approval or disapproval of proposals by a person.

1284 b. The decision of the Department of Economic Opportunity
 1285 must be in writing, and, if approved, the notification shall
 1286 state the maximum credit allowable to the person. Upon approval,
 1287 the Department of Economic Opportunity shall transmit a copy of
 1288 the decision to the department.

1289 c. The Department of Economic Opportunity shall
 1290 periodically monitor all projects in a manner consistent with
 1291 available resources to ensure that resources are used in
 1292 accordance with this paragraph; however, each project must be
 1293 reviewed at least once every 2 years.

1294 d. The Department of Economic Opportunity shall, in
 1295 consultation with the statewide and regional housing and
 1296 financial intermediaries, market the availability of the
 1297 community contribution tax credit program to community-based
 1298 organizations.

1299 Section 23. Section 212.099, Florida Statutes, is created
 1300 to read:

1301 212.099 Florida Sales Tax Credit Scholarship Program.—
 1302 (1) As used in this section, the term:
 1303 (a) "Eligible business" means a person defined as a dealer
 1304 in this chapter.
 1305 (b) "Eligible contribution" or "contribution" means a
 1306 monetary contribution from an eligible business to an eligible
 1307 nonprofit scholarship-funding organization to be used pursuant
 1308 to ss. 1002.385 or 1002.395. The eligible business making the
 1309 contribution may not designate a specific student as the
 1310 beneficiary of the contribution.
 1311 (c) "Eligible nonprofit scholarship-funding organization"
 1312 or "organization" has the same meaning as provided in s.
 1313 1002.395(2)(f).
 1314 (d) "Business-funded scholarship" means an amount of
 1315 financial aid created by an eligible business when the business
 1316 makes an eligible contribution in an amount that, if awarded to
 1317 a single student, would equal the maximum scholarship award
 1318 authorized pursuant to s. 1002.395(12)(a)1.a.(III) for a single
 1319 year.
 1320 (2) An eligible business may apply to the department for a
 1321 tax credit under this section. An eligible business is allowed a
 1322 credit against the state tax imposed under this chapter in an
 1323 amount equal to each business-funded scholarship created by the
 1324 eligible business.

1325 (3) (a) The eligible business shall specify in the
1326 application the applicable state fiscal year in which to apply
1327 the credit. The department shall approve tax credits on a first-
1328 come, first-served basis.

1329 (b) Within 10 days after approving or denying an
1330 application, the department shall provide a copy of its approval
1331 or denial letter to the eligible nonprofit scholarship-funding
1332 organization that was named by the eligible business in the
1333 application.

1334 (4) An eligible nonprofit scholarship-funding organization
1335 that receives eligible contributions pursuant to this section
1336 shall provide the eligible business with a receipt of the total
1337 amount of funds received from and the number of scholarships
1338 created by the eligible business. The eligible business shall
1339 provide this information to the department pursuant to s.
1340 212.11(5).

1341 (5) (a) Eligible contributions may be used to fund the
1342 program established under s. 1002.385 if funds appropriated in a
1343 state fiscal year for the program are insufficient to fund
1344 eligible students.

1345 (b) If the conditions in paragraph (a) are met, the
1346 organization shall first use eligible contributions received
1347 during any state fiscal year to fund scholarships for students
1348 in the priority set forth in s. 1002.385(12) (d). Any remaining

1349 contributions may be used to fund scholarships for students
1350 eligible pursuant to s. 1002.395(3)(b)1. or 2.

1351 (c) The organization shall separately account for each
1352 scholarship funded pursuant to this section.

1353 (d) Notwithstanding s. 1002.385(6)(b), any funds remaining
1354 from a closed scholarship account funded pursuant to this
1355 section shall be used to fund other scholarships pursuant to s.
1356 1002.385.

1357 (e) The organization may, subject to the limitations of s.
1358 1002.395(6)(j)1., use up to 3 percent of eligible contributions
1359 received during the state fiscal year in which such
1360 contributions are collected for administrative expenses.

1361 (6) If a tax credit approved under this section is not
1362 fully used within the specified state fiscal year because of
1363 insufficient tax liability on the part of the eligible business,
1364 the unused amount may be carried forward for up to 10 years.

1365 (7) An eligible business may not convey, assign, or
1366 transfer an approved tax credit or a carryforward tax credit to
1367 another entity unless all of the assets of the eligible business
1368 are conveyed, assigned, or transferred in the same transaction.
1369 However, a tax credit may be conveyed, transferred, or assigned
1370 between members of an affiliated group of corporations. An
1371 eligible business shall notify the department of its intent to
1372 convey, transfer, or assign a tax credit to another member
1373 within an affiliated group of corporations. The amount conveyed,

1374 transferred, or assigned is available to another member of the
1375 affiliated group of corporations upon approval by the
1376 department.

1377 (8) Within any state fiscal year, an eligible business may
1378 rescind all or part of a tax credit approved under this section.
1379 The amount rescinded shall become available for that state
1380 fiscal year to another eligible business approved by the
1381 department if the business receives notice from the department
1382 that it has accepted the rescindment. Any amount rescinded under
1383 this subsection shall become available to an eligible business
1384 on a first-come, first-served basis based on tax credit
1385 applications received after the date the department accepts the
1386 rescindment.

1387 (9) Within 10 days after the department approves or denies
1388 an application for the conveyance, transfer, or assignment of a
1389 tax credit under subsection (6) or rescinds a tax credit under
1390 subsection (7), it shall provide a copy of its approval or
1391 denial letter to the eligible nonprofit scholarship-funding
1392 organization named by the eligible business in its application.
1393 The department shall also include the eligible nonprofit
1394 scholarship-funding organization named by the eligible business
1395 on all letters or correspondence of acknowledgment for tax
1396 credits under this section.

1397 (10) The sum of tax credits that may be approved by the
1398 department in any state fiscal year is \$154 million.

1399 (11) For purposes of the distributions of tax revenue
 1400 under s. 212.20, the department shall disregard any tax credits
 1401 allowed under this section to ensure that any reduction in tax
 1402 revenue received that is attributable to the tax credits results
 1403 only in a reduction in distributions to the General Revenue
 1404 Fund.

1405 (12) The department shall adopt rules to administer this
 1406 section.

1407 Section 24. Subsection (11) of section 212.12, Florida
 1408 Statutes, is amended to read:

1409 212.12 Dealer's credit for collecting tax; penalties for
 1410 noncompliance; powers of Department of Revenue in dealing with
 1411 delinquents; brackets applicable to taxable transactions;
 1412 records required.—

1413 (11) The department shall make available in an electronic
 1414 format or otherwise the tax amounts and brackets applicable to
 1415 all taxable transactions that occur in counties that have a
 1416 surtax at a rate other than 1 percent which would otherwise have
 1417 been transactions taxable at the rate of 6 percent. Likewise,
 1418 the department shall make available in an electronic format or
 1419 otherwise the tax amounts and brackets applicable to
 1420 transactions taxable at 4.35 percent pursuant to s.
 1421 212.05(1)(e)1.c. or the applicable tax rate pursuant to
 1422 212.031(1) and on transactions which would otherwise have been
 1423 so taxable in counties which have adopted a discretionary sales

1424 surtax.

1425 Section 25. Section 212.1831, Florida Statutes, is amended
1426 to read:

1427 212.1831 Credit for contributions to eligible nonprofit
1428 scholarship-funding organizations.—There is allowed a credit of
1429 100 percent of an eligible contribution made to an eligible
1430 nonprofit scholarship-funding organization under s. 1002.395
1431 against any tax imposed by the state and due under this chapter
1432 from a direct pay permit holder as a result of the direct pay
1433 permit held pursuant to s. 212.183. For purposes of the dealer's
1434 credit granted for keeping prescribed records, filing timely tax
1435 returns, and properly accounting and remitting taxes under s.
1436 212.12, the amount of tax due used to calculate the credit shall
1437 include any eligible contribution made to an eligible nonprofit
1438 scholarship-funding organization from a direct pay permit
1439 holder. For purposes of the distributions of tax revenue under
1440 s. 212.20, the department shall disregard any tax credits
1441 allowed under this section to ensure that any reduction in tax
1442 revenue received that is attributable to the tax credits results
1443 only in a reduction in distributions to the General Revenue
1444 Fund. The provisions of s. 1002.395 apply to the credit
1445 authorized by this section.

1446 Section 26. Section 212.205, Florida Statutes, is created
1447 to read:

1448 212.205 Sales tax distribution reporting.—By March 15 of

1449 each year, each person who received a distribution pursuant to
1450 s. 212.20(6)(d)6.b.-f. in the preceding calendar year shall
1451 report to the Office of Economic and Demographic Research the
1452 following information:

1453 (1) An itemized accounting of all expenditures of the
1454 funds distributed in the preceding calendar year, including
1455 amounts spent on debt service.

1456 (2) A statement indicating what portion of the distributed
1457 funds have been pledged for debt service.

1458 (3) The original principal amount, and current debt
1459 service schedule of any bonds or other borrowing for which the
1460 distributed funds have been pledged for debt service.

1461 Section 27. Effective upon this act becoming a law,
1462 subsection (21) is added to section 213.053, Florida Statutes,
1463 to read:

1464 213.053 Confidentiality and information sharing.—

1465 (21)(a) For purposes of this subsection, the term:

1466 1. "Eligible nonprofit scholarship-funding organization"
1467 means an eligible nonprofit scholarship-funding organization as
1468 defined in s. 1002.395(2) that meets the criteria in s.
1469 1002.395(6) to use up to 3 percent of eligible contributions for
1470 administrative expenses.

1471 2. "Taxpayer" has the same meaning as in s. 220.03, unless
1472 disclosure of the taxpayer's name and address would violate any
1473 term of an information-sharing agreement between the department

1474 and an agency of the Federal Government.

1475 (b) The department, upon request, shall provide to an
1476 eligible nonprofit scholarship-funding organization that
1477 provides scholarships under s. 1002.395 a list of the 200
1478 taxpayers with the greatest total corporate income or franchise
1479 tax due as reported on the taxpayer's return filed pursuant to
1480 s. 220.22 during the previous calendar year. The list must be in
1481 alphabetical order based on the taxpayer's name and shall
1482 contain the taxpayer's address. The list may not disclose the
1483 amount of tax owed by any taxpayer.

1484 (c) An eligible nonprofit scholarship-funding organization
1485 may request the list once each calendar year. The department
1486 shall provide the list within 45 days after the request is made.

1487 (d) Any taxpayer information contained in the list may be
1488 used by the eligible nonprofit scholarship-funding organization
1489 only to notify the taxpayer of the opportunity to make an
1490 eligible contribution to the Florida Tax Credit Scholarship
1491 Program under s. 1002.395. Any information furnished to an
1492 eligible nonprofit scholarship-funding organization under this
1493 subsection may not be further disclosed by the organization
1494 except as provided in this paragraph.

1495 (e) An eligible nonprofit scholarship-funding
1496 organization, its officers, and employees are subject to the
1497 same requirements of confidentiality and the same penalties for
1498 violating confidentiality as the department and its employees.

1499 Breach of confidentiality is a misdemeanor of the first degree,
 1500 punishable as provided by s. 775.082 or s. 775.083.

1501 Section 28. Section 218.131, Florida Statutes, is created
 1502 to read:

1503 218.131 Offset for tax loss associated with reductions in
 1504 value of certain residences due to specified hurricanes.-

1505 (1) In the 2019-2020 fiscal year, the Legislature shall
 1506 appropriate moneys to offset the reductions in ad valorem tax
 1507 revenue experienced by fiscally constrained counties, as defined
 1508 in s. 218.67(1) and all taxing jurisdictions within such
 1509 counties, which occur as a direct result of the implementation
 1510 of s. 197.318. The moneys appropriated for this purpose shall be
 1511 distributed in January 2020 among the affected taxing
 1512 jurisdictions based on each jurisdiction's reduction in ad
 1513 valorem tax revenue resulting from the implementation of s.
 1514 197.318.

1515 (2) On or before November 15, 2019, each affected taxing
 1516 jurisdiction shall apply to the Department of Revenue to
 1517 participate in the distribution of the appropriation and provide
 1518 documentation supporting the taxing jurisdiction's reduction in
 1519 ad valorem tax revenue in the form and manner prescribed by the
 1520 department. The documentation must include a copy of the notice
 1521 required by s. 197.318(4)(b) from the tax collector who reports
 1522 to the affected taxing jurisdiction the reduction in ad valorem
 1523 taxes it will incur as a result of implementation of s. 197.318.

1524 If a fiscally constrained county or an eligible taxing
1525 jurisdiction within such county fails to apply for the
1526 distribution, its share shall revert to the fund from which the
1527 appropriation was made.

1528 Section 29. Section 218.135, Florida Statutes, is created
1529 to read:

1530 218.135 Offset for tax loss associated with reductions in
1531 value of certain citrus fruit packing and processing equipment.-

1532 (1) For the 2018-2019 fiscal year, the Legislature shall
1533 appropriate moneys to offset the reductions in ad valorem tax
1534 revenue experienced by fiscally constrained counties, as defined
1535 in s. 218.67(1), which occur as a direct result of the
1536 implementation of s. 193.4516. The moneys appropriated for this
1537 purpose shall be distributed in January 2019 among the fiscally
1538 constrained counties based on each county's proportion of the
1539 total reduction in ad valorem tax revenue resulting from the
1540 implementation s. 193.4516.

1541 (2) On or before November 15, 2018, each fiscally
1542 constrained county shall apply to the Department of Revenue to
1543 participate in the distribution of the appropriation and provide
1544 documentation supporting the county's estimated reduction in ad
1545 valorem tax revenue in the form and manner prescribed by the
1546 department. The documentation must include an estimate of the
1547 reduction in taxable value directly attributable to the
1548 implementation of s. 193.4516 for all county taxing

1549 jurisdictions within the county and shall be prepared by the
1550 property appraiser in each fiscally constrained county. The
1551 documentation shall also include the county millage rates
1552 applicable in all such jurisdictions for the current year and
1553 the prior year, rolled-back rates determined as provided in s.
1554 200.065 for each county taxing jurisdiction, and maximum millage
1555 rates that could have been levied by majority vote pursuant to
1556 s. 200.065(5). For purposes of this section, each fiscally
1557 constrained county's reduction in ad valorem tax revenue shall
1558 be calculated as 95 percent of the estimated reduction in
1559 taxable value multiplied by the lesser of the 2018 applicable
1560 millage rate or the applicable millage rate for each county
1561 taxing jurisdiction in the current year. If a fiscally
1562 constrained county fails to apply for the distribution, its
1563 share shall revert to the fund from which the appropriation was
1564 made.

1565 Section 30. For the 2018-2019 fiscal year, the sum of
1566 \$650,000 in nonrecurring funds is appropriated from the General
1567 Revenue Fund to the Department of Revenue to implement the
1568 provisions of s. 218.135, Florida Statutes.

1569 Section 31. Paragraph (a) of subsection (1) of section
1570 220.13, Florida Statutes, is amended to read:

1571 220.13 "Adjusted federal income" defined.—

1572 (1) The term "adjusted federal income" means an amount
1573 equal to the taxpayer's taxable income as defined in subsection

1574 (2), or such taxable income of more than one taxpayer as
1575 provided in s. 220.131, for the taxable year, adjusted as
1576 follows:

1577 (a) Additions.—There shall be added to such taxable
1578 income:

1579 1.a. The amount of any tax upon or measured by income,
1580 excluding taxes based on gross receipts or revenues, paid or
1581 accrued as a liability to the District of Columbia or any state
1582 of the United States which is deductible from gross income in
1583 the computation of taxable income for the taxable year.

1584 b. Notwithstanding sub-subparagraph a., if a credit taken
1585 under s. 220.1875 is added to taxable income in a previous
1586 taxable year under subparagraph 11. and is taken as a deduction
1587 for federal tax purposes in the current taxable year, the amount
1588 of the deduction allowed shall not be added to taxable income in
1589 the current year. The exception in this sub-subparagraph is
1590 intended to ensure that the credit under s. 220.1875 is added in
1591 the applicable taxable year and does not result in a duplicate
1592 addition in a subsequent year.

1593 2. The amount of interest which is excluded from taxable
1594 income under s. 103(a) of the Internal Revenue Code or any other
1595 federal law, less the associated expenses disallowed in the
1596 computation of taxable income under s. 265 of the Internal
1597 Revenue Code or any other law, excluding 60 percent of any
1598 amounts included in alternative minimum taxable income, as

1599 defined in s. 55(b)(2) of the Internal Revenue Code, if the
 1600 taxpayer pays tax under s. 220.11(3).

1601 3. In the case of a regulated investment company or real
 1602 estate investment trust, an amount equal to the excess of the
 1603 net long-term capital gain for the taxable year over the amount
 1604 of the capital gain dividends attributable to the taxable year.

1605 4. That portion of the wages or salaries paid or incurred
 1606 for the taxable year which is equal to the amount of the credit
 1607 allowable for the taxable year under s. 220.181. This
 1608 subparagraph shall expire on the date specified in s. 290.016
 1609 for the expiration of the Florida Enterprise Zone Act.

1610 5. That portion of the ad valorem school taxes paid or
 1611 incurred for the taxable year which is equal to the amount of
 1612 the credit allowable for the taxable year under s. 220.182. This
 1613 subparagraph shall expire on the date specified in s. 290.016
 1614 for the expiration of the Florida Enterprise Zone Act.

1615 6. The amount taken as a credit under s. 220.195 which is
 1616 deductible from gross income in the computation of taxable
 1617 income for the taxable year.

1618 7. That portion of assessments to fund a guaranty
 1619 association incurred for the taxable year which is equal to the
 1620 amount of the credit allowable for the taxable year.

1621 8. In the case of a nonprofit corporation which holds a
 1622 pari-mutuel permit and which is exempt from federal income tax
 1623 as a farmers' cooperative, an amount equal to the excess of the

1624 gross income attributable to the pari-mutuel operations over the
 1625 attributable expenses for the taxable year.

1626 9. The amount taken as a credit for the taxable year under
 1627 s. 220.1895.

1628 10. Up to nine percent of the eligible basis of any
 1629 designated project which is equal to the credit allowable for
 1630 the taxable year under s. 220.185.

1631 11. The amount taken as a credit for the taxable year
 1632 under s. 220.1875. The addition in this subparagraph is intended
 1633 to ensure that the same amount is not allowed for the tax
 1634 purposes of this state as both a deduction from income and a
 1635 credit against the tax. This addition is not intended to result
 1636 in adding the same expense back to income more than once.

1637 12. The amount taken as a credit for the taxable year
 1638 under s. 220.192.

1639 13. The amount taken as a credit for the taxable year
 1640 under s. 220.193.

1641 14. Any portion of a qualified investment, as defined in
 1642 s. 288.9913, which is claimed as a deduction by the taxpayer and
 1643 taken as a credit against income tax pursuant to s. 288.9916.

1644 15. The costs to acquire a tax credit pursuant to s.
 1645 288.1254(5) that are deducted from or otherwise reduce federal
 1646 taxable income for the taxable year.

1647 16. The amount taken as a credit for the taxable year
 1648 pursuant to s. 220.194.

1649 17. The amount taken as a credit for the taxable year
 1650 under s. 220.196. The addition in this subparagraph is intended
 1651 to ensure that the same amount is not allowed for the tax
 1652 purposes of this state as both a deduction from income and a
 1653 credit against the tax. The addition is not intended to result
 1654 in adding the same expense back to income more than once.

1655 Section 32. Paragraph (c) of subsection (1) of section
 1656 220.183, Florida Statutes, is amended to read:

1657 220.183 Community contribution tax credit.—

1658 (1) AUTHORIZATION TO GRANT COMMUNITY CONTRIBUTION TAX
 1659 CREDITS; LIMITATIONS ON INDIVIDUAL CREDITS AND PROGRAM
 1660 SPENDING.—

1661 (c) The total amount of tax credit which may be granted
 1662 for all programs approved under this section, s. 212.08(5)(p),
 1663 and s. 624.5105 is \$10.5 million in the 2018-2019 fiscal year,
 1664 \$17 million ~~\$21.4 million~~ in the 2019-2020 ~~2017-2018~~ fiscal
 1665 year, and \$10.5 million in each fiscal year thereafter for
 1666 projects that provide housing opportunities for persons with
 1667 special needs as defined in s. 420.0004 and homeownership
 1668 opportunities for low-income households or very-low-income
 1669 households as defined in s. 420.9071 and \$3.5 million each
 1670 fiscal year for all other projects.

1671 Section 33. Paragraph (f) of subsection (2) of section
 1672 220.1845, Florida Statutes, is amended to read:

1673 220.1845 Contaminated site rehabilitation tax credit.—

1674 (2) AUTHORIZATION FOR TAX CREDIT; LIMITATIONS.—

1675 (f) The total amount of the tax credits which may be
 1676 granted under this section is \$23 million in the 2018-2019
 1677 fiscal year and \$10 million each fiscal year thereafter.

1678 Section 34. Subsection (1) of section 220.1875, Florida
 1679 Statutes, is amended, and subsection (4) is added to that
 1680 section to read:

1681 220.1875 Credit for contributions to eligible nonprofit
 1682 scholarship-funding organizations.—

1683 (1) There is allowed a credit of 100 percent of an
 1684 eligible contribution made to an eligible nonprofit scholarship-
 1685 funding organization under s. 1002.395 against any tax due for a
 1686 taxable year under this chapter after the application of any
 1687 other allowable credits by the taxpayer. An eligible
 1688 contribution must be made to an eligible nonprofit scholarship-
 1689 funding organization on or before the date the taxpayer is
 1690 required to file a return pursuant to s. 220.222. The credit
 1691 granted by this section shall be reduced by the difference
 1692 between the amount of federal corporate income tax taking into
 1693 account the credit granted by this section and the amount of
 1694 federal corporate income tax without application of the credit
 1695 granted by this section.

1696 (4) If a taxpayer applies and is approved for a credit
 1697 under s. 1002.395 after timely requesting an extension to file
 1698 under s. 220.222 (2) :

1699 (a) The credit does not reduce the amount of tax due for
1700 purposes of the department's determination as to whether the
1701 taxpayer was in compliance with the requirement to pay tentative
1702 taxes under ss. 220.222 and 220.32.

1703 (b) The taxpayer's noncompliance with the requirement to
1704 pay tentative taxes shall result in the revocation and
1705 rescindment of any such credit.

1706 (c) The taxpayer shall be assessed for any taxes,
1707 penalties, or interest due from the taxpayer's noncompliance
1708 with the requirement to pay tentative taxes.

1709 Section 35. Subsection (9) of section 318.14, Florida
1710 Statutes, is amended to read:

1711 318.14 Noncriminal traffic infractions; exception;
1712 procedures.—

1713 (9) Any person who does not hold a commercial driver
1714 license or commercial learner's permit and who is cited while
1715 driving a noncommercial motor vehicle for an infraction under
1716 this section other than a violation of s. 316.183(2), s.
1717 316.187, or s. 316.189 when the driver exceeds the posted limit
1718 by 30 miles per hour or more, s. 320.0605, s. 320.07(3)(a) or
1719 (b), s. 322.065, s. 322.15(1), s. 322.61, or s. 322.62 may, in
1720 lieu of a court appearance, elect to attend in the location of
1721 his or her choice within this state a basic driver improvement
1722 course approved by the Department of Highway Safety and Motor
1723 Vehicles. In such a case, adjudication must be withheld, any

1724 civil penalty that is imposed by s. 318.18(3) must be reduced by
1725 18 percent, and points, as provided by s. 322.27, may not be
1726 assessed. However, a person may not make an election under this
1727 subsection if the person has made an election under this
1728 subsection in the preceding 12 months. A person may not make
1729 more than five elections within his or her lifetime under this
1730 subsection. The requirement for community service under s.
1731 318.18(8) is not waived by a plea of nolo contendere or by the
1732 withholding of adjudication of guilt by a court. ~~If a person~~
1733 ~~makes an election to attend a basic driver improvement course~~
1734 ~~under this subsection, 18 percent of the civil penalty imposed~~
1735 ~~under s. 318.18(3) shall be deposited in the State Courts~~
1736 ~~Revenue Trust Fund; however, that portion is not revenue for~~
1737 ~~purposes of s. 28.36 and may not be used in establishing the~~
1738 ~~budget of the clerk of the court under that section or s. 28.35.~~

1739 Section 36. Paragraph (b) of subsection (1) of section
1740 318.15, Florida Statutes, is amended to read:

1741 318.15 Failure to comply with civil penalty or to appear;
1742 penalty.—

1743 (1)

1744 (b) However, a person who elects to attend driver
1745 improvement school and has paid the civil penalty as provided in
1746 s. 318.14(9), but who subsequently fails to attend the driver
1747 improvement school within the time specified by the court is
1748 ~~shall be~~ deemed to have admitted the infraction and shall be

1749 adjudicated guilty. If the person received ~~In such a case in~~
1750 ~~which there was~~ an 18-percent reduction pursuant to s. 318.14(9)
1751 ~~as it existed before February 1, 2009,~~ the person must pay the
1752 clerk of the court that amount and a processing fee of up to
1753 \$18, after which ~~no~~ additional penalties, court costs, or
1754 surcharges may not ~~shall~~ be imposed for the violation. In all
1755 other such cases, the person must pay the clerk a processing fee
1756 of up to \$18, after which ~~no~~ additional penalties, court costs,
1757 or surcharges may not ~~shall~~ be imposed for the violation. The
1758 clerk of the court shall notify the department of the person's
1759 failure to attend driver improvement school and points shall be
1760 assessed pursuant to s. 322.27.

1761 Section 37. Subsection (4) of section 376.30781, Florida
1762 Statutes, is amended to read:

1763 376.30781 Tax credits for rehabilitation of drycleaning-
1764 solvent-contaminated sites and brownfield sites in designated
1765 brownfield areas; application process; rulemaking authority;
1766 revocation authority.-

1767 (4) The Department of Environmental Protection is
1768 responsible for allocating the tax credits provided for in s.
1769 220.1845, which may not exceed a total of \$23 million in tax
1770 credits in fiscal year 2018-2019 and \$10 million in tax credits
1771 each fiscal year thereafter.

1772 Section 38. Paragraph (c) of subsection (1) of section
1773 624.5105, Florida Statutes, is amended to read:

1774 624.5105 Community contribution tax credit; authorization;
 1775 limitations; eligibility and application requirements;
 1776 administration; definitions; expiration.—

1777 (1) AUTHORIZATION TO GRANT TAX CREDITS; LIMITATIONS.—

1778 (c) The total amount of tax credit which may be granted
 1779 for all programs approved under this section and ss.

1780 212.08(5) (p) and 220.183 is \$10.5 million in the 2018-2019
 1781 fiscal year, \$17 million ~~\$21.4 million~~ in the 2019-2020 ~~2017-~~
 1782 ~~2018~~ fiscal year, and \$10.5 million in each fiscal year
 1783 thereafter for projects that provide housing opportunities for
 1784 persons with special needs as defined in s. 420.0004 or
 1785 homeownership opportunities for low-income or very-low-income
 1786 households as defined in s. 420.9071 and \$3.5 million each
 1787 fiscal year for all other projects.

1788 Section 39. Subsection (3) of section 718.111, Florida
 1789 Statutes, is amended to read:

1790 718.111 The association.—

1791 (3) POWER TO MANAGE CONDOMINIUM PROPERTY AND TO CONTRACT,
 1792 SUE, AND BE SUED; ~~CONFLICT OF INTEREST.~~—

1793 (a) The association may contract, sue, or be sued with
 1794 respect to the exercise or nonexercise of its powers. For these
 1795 purposes, the powers of the association include, but are not
 1796 limited to, the maintenance, management, and operation of the
 1797 condominium property.

1798 (b) After control of the association is obtained by unit

1799 owners other than the developer, the association may:

1800 1. Institute, maintain, settle, or appeal actions or

1801 hearings in its name on behalf of all unit owners concerning

1802 matters of common interest to most or all unit owners,

1803 including, but not limited to, the common elements; the roof and

1804 structural components of a building or other improvements;

1805 mechanical, electrical, and plumbing elements serving an

1806 improvement or a building; representations of the developer

1807 pertaining to any existing or proposed commonly used facilities;

1808 ~~and~~

1809 2. Protest ~~protesting~~ ad valorem taxes on commonly used

1810 facilities and on units; ~~and may~~

1811 3. Defend actions in eminent domain or pertaining to ad

1812 valorem taxation of commonly used facilities or units; or

1813 4. Bring inverse condemnation actions.

1814 (c) If the association has the authority to maintain a

1815 class action, the association may be joined in an action as

1816 representative of that class with reference to litigation and

1817 disputes involving the matters for which the association could

1818 bring a class action.

1819 (d) The association, in its own name, or on behalf of some

1820 or all unit owners, may institute, file, protest, maintain or

1821 defend any administrative challenge, lawsuit, appeal or other

1822 challenge to ad valorem taxes assessed on units, commonly used

1823 facilities, or common elements. The affected association members

1824 are not necessary or indispensable parties to any such action.
 1825 This paragraph is intended to clarify existing law and applies
 1826 to any pending action.

1827 (e) Nothing herein limits any statutory or common-law
 1828 right of any individual unit owner or class of unit owners to
 1829 bring any action without participation by the association which
 1830 may otherwise be available.

1831 (f) ~~(b)~~ An association may not hire an attorney who
 1832 represents the management company of the association.

1833 Section 40. Subsection (3) of section 741.01, Florida
 1834 Statutes, is amended to read:

1835 741.01 County court judge or clerk of the circuit court to
 1836 issue marriage license; fee.—

1837 (3) An additional fee of \$25 shall be paid to the clerk
 1838 upon receipt of the application for issuance of a marriage
 1839 license. The moneys collected shall be remitted by the clerk to
 1840 the Department of Revenue, monthly, for deposit in the State
 1841 Courts Revenue Trust Fund ~~General Revenue Fund~~.

1842 Section 41. Paragraph (j) of subsection (2) and paragraphs
 1843 (b), (c), (f), and (g) of subsection (5) of section 1002.395,
 1844 Florida Statutes, are amended to read:

1845 1002.395 Florida Tax Credit Scholarship Program.—

1846 (2) DEFINITIONS.—As used in this section, the term:

1847 (j) "Tax credit cap amount" means the maximum annual tax
 1848 credit amount that the department may approve for ~~in~~ a state

1849 | fiscal year.

1850 | (5) SCHOLARSHIP FUNDING TAX CREDITS; LIMITATIONS.—

1851 | (b) A taxpayer may submit an application to the department
1852 | for a tax credit or credits under one or more of s. 211.0251, s.
1853 | 212.1831, s. 220.1875, s. 561.1211, or s. 624.51055.

1854 | 1. The taxpayer shall specify in the application each tax for
1855 | which the taxpayer requests a credit and the applicable taxable
1856 | year for a credit under s. 220.1875 or s. 624.51055 or the
1857 | applicable state fiscal year for a credit under s. 211.0251, s.
1858 | 212.1831, or s. 561.1211. For purposes of s. 220.1875, a
1859 | taxpayer may apply for a credit to be used for a prior taxable
1860 | year before the date the taxpayer is required to file a return
1861 | for that year pursuant to s. 220.222. The department shall
1862 | approve tax credits on a first-come, first-served basis and must
1863 | obtain the division's approval before approving a tax credit
1864 | under s. 561.1211.

1865 | 2. Within 10 days after approving or denying an
1866 | application, the department shall provide a copy of its approval
1867 | or denial letter to the eligible nonprofit scholarship-funding
1868 | organization specified by the taxpayer in the application.

1869 | (c) If a tax credit approved under paragraph (b) is not
1870 | fully used within the specified state fiscal year for credits
1871 | under s. 211.0251, s. 212.1831, or s. 561.1211 or against taxes
1872 | due for the specified taxable year for credits under s. 220.1875
1873 | or s. 624.51055 because of insufficient tax liability on the

1874 part of the taxpayer, the unused amount shall ~~may~~ be carried
1875 forward for a period not to exceed 10 ~~5~~ years. For purposes of
1876 s. 220.1875, a credit carried forward may be used in a
1877 subsequent year after applying the other credits and unused
1878 carryovers in the order provided in s. 220.02(8). However, ~~any~~
1879 ~~taxpayer that seeks to carry forward an unused amount of tax~~
1880 ~~credit must submit an application to the department for approval~~
1881 ~~of the carryforward tax credit in the year that the taxpayer~~
1882 ~~intends to use the carryforward. The department must obtain the~~
1883 ~~division's approval prior to approving the carryforward of a tax~~
1884 ~~credit under s. 561.1211.~~

1885 (f) Within 10 days after approving or denying ~~an~~
1886 ~~application for a carryforward tax credit under paragraph (c),~~
1887 the conveyance, transfer, or assignment of a tax credit under
1888 paragraph (d), or the rescindment of a tax credit under
1889 paragraph (e), the department shall provide a copy of its
1890 approval or denial letter to the eligible nonprofit scholarship-
1891 funding organization specified by the taxpayer. The department
1892 shall also include the eligible nonprofit scholarship-funding
1893 organization specified by the taxpayer on all letters or
1894 correspondence of acknowledgment for tax credits under s.
1895 212.1831.

1896 (g) For purposes of calculating the underpayment of
1897 estimated corporate income taxes pursuant to s. 220.34 and tax
1898 installment payments for taxes on insurance premiums or

1899 assessments under s. 624.5092, the final amount due is the
 1900 amount after credits earned under s. 220.1875 or s. 624.51055
 1901 for contributions to eligible nonprofit scholarship-funding
 1902 organizations are deducted.

1903 1. For purposes of determining if a penalty or interest
 1904 shall be imposed for underpayment of estimated corporate income
 1905 tax pursuant to s. 220.34(2)(d)1., a taxpayer may, after earning
 1906 a credit under s. 220.1875, reduce any ~~the following~~ estimated
 1907 payment in that taxable year by the amount of the credit. This
 1908 subparagraph applies to contributions made on or after July 1,
 1909 2014.

1910 2. For purposes of determining if a penalty under s.
 1911 624.5092 shall be imposed, an insurer may, after earning a
 1912 credit under s. 624.51055, reduce the following installment
 1913 payment of 27 percent of the amount of the net tax due as
 1914 reported on the return for the preceding year under s.
 1915 624.5092(2)(b) by the amount of the credit. This subparagraph
 1916 applies to contributions made on or after July 1, 2014.

1917 Section 42. Clothing, school supplies, personal computers,
 1918 and personal computer-related accessories; sales tax holiday.-

1919 (1) The tax levied under chapter 212, Florida Statutes,
 1920 may not be collected during the period from August 3, 2018,
 1921 through August 12, 2018, on the retail sale of:

1922 (a) Clothing, wallets, or bags, including handbags,
 1923 backpacks, fanny packs, and diaper bags, but excluding

1924 briefcases, suitcases, and other garment bags, having a sales
1925 price of \$60 or less per item. As used in this paragraph, the
1926 term "clothing" means:

1927 1. Any article of wearing apparel intended to be worn on
1928 or about the human body, excluding watches, watchbands, jewelry,
1929 umbrellas, and handkerchiefs; and

1930 2. All footwear, excluding skis, swim fins, roller blades,
1931 and skates.

1932 (b) School supplies having a sales price of \$15 or less
1933 per item. As used in this paragraph, the term "school supplies"
1934 means pens, pencils, erasers, crayons, notebooks, notebook
1935 filler paper, legal pads, binders, lunch boxes, construction
1936 paper, markers, folders, poster board, composition books, poster
1937 paper, scissors, cellophane tape, glue or paste, rulers,
1938 computer disks, protractors, compasses, and calculators.

1939 (2) The tax levied under chapter 212, Florida Statutes,
1940 may not be collected during the period from August 3, 2018,
1941 through August 12, 2018, on the first \$1,000 of the sales price
1942 of personal computers or personal computer-related accessories
1943 purchased for noncommercial home or personal use. For purposes
1944 of this subsection, the term:

1945 (a) "Personal computers" includes electronic book readers,
1946 laptops, desktops, handhelds, tablets, and tower computers. The
1947 term does not include cellular telephones, video game consoles,
1948 digital media receivers, or devices that are not primarily

1949 designed to process data.

1950 (b) "Personal computer-related accessories" includes
1951 keyboards, mice, personal digital assistants, monitors, other
1952 peripheral devices, modems, routers, and nonrecreational
1953 software, regardless of whether the accessories are used in
1954 association with a personal computer base unit. The term does
1955 not include furniture or systems, devices, software, or
1956 peripherals that are designed or intended primarily for
1957 recreational use.

1958 (c) "Monitors" does not include devices that include a
1959 television tuner.

1960 (3) The tax exemptions provided in this section do not
1961 apply to sales within a theme park or entertainment complex as
1962 defined in s. 509.013(9), Florida Statutes, within a public
1963 lodging establishment as defined in s. 509.013(4), Florida
1964 Statutes, or within an airport as defined in s. 330.27(2),
1965 Florida Statutes.

1966 (4) The tax exemptions provided in this section may apply
1967 at the option of a dealer if less than 5 percent of the dealer's
1968 gross sales of tangible personal property in the prior calendar
1969 year are comprised of items that would be exempt under this
1970 section. If a qualifying dealer chooses not to participate in
1971 the tax holiday, by August 1, 2018, the dealer must notify the
1972 Department of Revenue in writing of its election to collect
1973 sales tax during the holiday and must post a copy of that notice

1974 | in a conspicuous location at its place of business.

1975 | (5) The Department of Revenue may, and all conditions are
 1976 | deemed met to, adopt emergency rules pursuant to s. 120.54(4),
 1977 | Florida Statutes, to administer this section.

1978 | (6) For the 2017-2018 fiscal year, the sum of \$243,814 in
 1979 | nonrecurring funds is appropriated from the General Revenue Fund
 1980 | to the Department of Revenue for the purpose of implementing
 1981 | this section. Funds remaining unexpended or unencumbered from
 1982 | this appropriation as of June 30, 2018, shall revert and be
 1983 | reappropriated for the same purpose in the 2018-2019 fiscal
 1984 | year.

1985 | (7) This section shall take effect upon this act becoming
 1986 | a law.

1987 | Section 43. Disaster preparedness supplies; sales tax
 1988 | holiday.-

1989 | (1) The tax levied under chapter 212, Florida Statutes,
 1990 | may not be collected during the periods from May 4, 2018,
 1991 | through May 10, 2018; from June 1, 2018, through June 7, 2018;
 1992 | and from July 6, 2018, through July 12, 2018, on the retail sale
 1993 | of:

1994 | (a) A portable self-powered light source selling for \$20
 1995 | or less.

1996 | (b) A portable self-powered radio, two-way radio, or
 1997 | weather-band radio selling for \$50 or less.

1998 (c) A tarpaulin or other flexible waterproof sheeting
 1999 selling for \$50 or less.

2000 (d) An item normally sold as, or generally advertised as,
 2001 a ground anchor system or tie-down kit selling for \$50 or less.

2002 (e) A gas or diesel fuel tank selling for \$25 or less.

2003 (f) A package of AA-cell, C-cell, D-cell, 6-volt, or 9-
 2004 volt batteries, excluding automobile and boat batteries, selling
 2005 for \$30 or less.

2006 (g) A nonelectric food storage cooler selling for \$30 or
 2007 less.

2008 (h) A portable generator used to provide light or
 2009 communications or preserve food in the event of a power outage
 2010 selling for \$750 or less.

2011 (i) Reusable ice selling for \$10 or less.

2012 (2) The Department of Revenue may, and all conditions are
 2013 deemed met to, adopt emergency rules pursuant to s 120.54(4),
 2014 Florida Statutes, to administer this section.

2015 (3) The tax exemptions provided in this section do not
 2016 apply to sales within a theme park or entertainment complex as
 2017 defined in s. 509.013(9), Florida Statutes, within a public
 2018 lodging establishment as defined in s. 509.013(4), Florida
 2019 Statutes, or within an airport as defined in s. 330.27(2),
 2020 Florida Statutes.

2021 (4) This section shall take effect upon this act becoming
 2022 a law.

2023 Section 44. Equipment used to generate emergency electric
 2024 energy.—

2025 (1) The purchase of any equipment to generate emergency
 2026 electric energy at a nursing home facility as defined in s.
 2027 400.021(12) or an assisted living facility as defined in s.
 2028 429.02(5), is exempt from the tax imposed under chapter 212,
 2029 Florida Statutes, during the period from July 1, 2017, through
 2030 December 31, 2018. The electric energy that is generated must be
 2031 used at the home or facility and meet the energy needs for
 2032 emergency generation for that size and class of facility.

2033 (2) The purchaser of the equipment must provide the dealer
 2034 with an affidavit certifying that the equipment will only be
 2035 used as provided in subsection (1).

2036 (3) The exemption provided in subsection (1) is limited to
 2037 a maximum of \$15,000 in tax for the purchase of equipment for
 2038 any single facility.

2039 (4) (a) The exemption under this section may be applied at
 2040 the time of purchase or is available through a refund from the
 2041 Department of Revenue of previously paid taxes. For purchases
 2042 made before the effective date of this section, an application
 2043 for refund must be submitted to the department within 6 months
 2044 after the effective date of this section. For purchases made on
 2045 or after the effective date of this section, if the exemption
 2046 was not applied to the purchase, an application for refund must
 2047 be submitted to the department within 6 months after the date of

2048 purchase.

2049 (b) The purchaser of the emergency electric equipment
2050 applying for a refund under this subsection must provide the
2051 department with an affidavit certifying that the equipment will
2052 only be used as provided in subsection (1).

2053 (5) A person furnishing a false affidavit to the dealer
2054 pursuant to subsection (2) or the Department of Revenue pursuant
2055 to subsection (4) is subject to the penalty set forth in s.
2056 212.085 and as otherwise authorized by law.

2057 (6) The Department of Revenue may, and all conditions are
2058 deemed met to, adopt emergency rules pursuant to s 120.54(4),
2059 Florida Statutes, to administer this section.

2060 (7) Notwithstanding any other provision of law, emergency
2061 rules adopted pursuant to subsection (6) are effective for 6
2062 months after adoption and may be renewed during the pendency of
2063 procedures to adopt permanent rules addressing the subject of
2064 the emergency rules.

2065 (8) This section shall take effect upon becoming a law and
2066 operates retroactively to July 1, 2017.

2067 Section 45. Fencing materials used in agriculture.-

2068 (1) The purchase of fencing materials is exempt from the
2069 tax imposed under chapter 212, Florida Statutes, during the
2070 period from September 10, 2017, through May 31, 2018, if the
2071 fencing materials will be or were used to repair damage to
2072 fences that occurred as a direct result of the impact of

2073 Hurricane Irma. The exemption provided by this section is
 2074 available only through a refund from the Department of Revenue
 2075 of previously paid taxes.

2076 (2) For purposes of the exemption provided in this
 2077 section, the term:

2078 (a) "Agricultural land" means a farm, as defined in s.
 2079 823.14, land that is an integral part of a farm operation, or
 2080 land that is classified as agricultural land under s. 193.461.

2081 (b) "Fencing materials" means hog wire and nylon mesh
 2082 netting used on agricultural land for protection from predatory
 2083 or destructive animals and barbed wire fencing, and includes
 2084 gates and materials used to construct or repair such fencing,
 2085 used on a beef or dairy cattle farm.

2086 (3) To receive a refund pursuant to this section, the
 2087 owner of the fencing materials or the real property into which
 2088 the fencing materials were incorporated must apply to the
 2089 Department of Revenue by December 31, 2018. The refund
 2090 application must include the following information:

2091 (a) The name and address of the person claiming the
 2092 refund.

2093 (b) The address and assessment roll parcel number of the
 2094 agricultural land in which the fencing materials was or will be
 2095 used.

2096 (c) The sales invoice or other proof of purchase of the
 2097 fencing materials, showing the amount of sales tax paid, the

2098 date of purchase, and the name and address of the dealer from
 2099 whom the materials were purchased.

2100 (d) An affidavit executed by the owner of the fencing
 2101 materials or the real property into which the fencing materials
 2102 were or will be incorporated including a statement that the
 2103 fencing materials were or will be used to repair fencing damaged
 2104 as a direct result of the impact of Hurricane Irma.

2105 (4) A person furnishing a false affidavit to the
 2106 Department of Revenue pursuant to subsection (3) is subject to
 2107 the penalty set forth in s. 212.085 and as otherwise authorized
 2108 by law.

2109 (5) The Department of Revenue may, and all conditions are
 2110 deemed met to, adopt emergency rules pursuant to s. 120.54(4),
 2111 Florida Statutes, to administer this section.

2112 (6) Notwithstanding any other provision of law, emergency
 2113 rules adopted pursuant to subsection (5) are effective for 6
 2114 months after adoption and may be renewed during the pendency of
 2115 procedures to adopt permanent rules addressing the subject of
 2116 the emergency rules.

2117 (7) This section shall take effect upon becoming a law and
 2118 operates retroactively to September 10, 2017.

2119 Section 46. Building materials used in the repair of
 2120 nonresidential farm buildings damaged by Hurricane Irma.—

2121 (1) Building materials used to repair a nonresidential
 2122 farm building damaged as a direct result of the impact of

2123 Hurricane Irma and purchased during the period from September
2124 10, 2017, through May 31, 2018, are exempt from the tax imposed
2125 under chapter 212, Florida Statutes. The exemption provided by
2126 this section is available only through a refund of previously
2127 paid taxes.

2128 (2) For purposes of the exemption provided in this
2129 section, the term:

2130 (a) "Building materials" means tangible personal property
2131 that becomes a component part of a nonresidential farm building.

2132 (b) "Nonresidential farm building" has the same meaning as
2133 in s. 604.50, Florida Statutes.

2134 (3) To receive a refund pursuant to this section, the
2135 owner of the building materials or of the real property into
2136 which the building materials will be or were incorporated must
2137 apply to the Department of Revenue by December 31, 2018. The
2138 refund application must include the following information:

2139 (a) The name and address of the person claiming the
2140 refund.

2141 (b) The address and assessment roll parcel number of the
2142 real property where the building materials were or will be used.

2143 (c) The sales invoice or other proof of purchase of the
2144 building materials, showing the amount of sales tax paid, the
2145 date of purchase, and the name and address of the dealer from
2146 whom the materials were purchased.

2147 (d) An affidavit executed by the owner of the building

2148 materials or the real property into which the building materials
2149 will be or were incorporated including a statement that the
2150 building materials were or will be used to repair the
2151 nonresidential farm building damaged as a direct result of the
2152 impact of Hurricane Irma.

2153 (4) A person furnishing a false affidavit to the
2154 Department of Revenue pursuant to subsection (3) is subject to
2155 the penalty set forth in s. 212.085 and as otherwise provided by
2156 law.

2157 (5) The Department of Revenue may, and all conditions are
2158 deemed met to, adopt emergency rules pursuant to s. 120.54(4),
2159 Florida Statutes, to administer this section.

2160 (6) Notwithstanding any other provision of law, emergency
2161 rules adopted pursuant to subsection (5) are effective for 6
2162 months after adoption and may be renewed during the pendency of
2163 procedures to adopt permanent rules addressing the subject of
2164 the emergency rules.

2165 (7) This section shall take effect upon becoming a law and
2166 operates retroactively to September 10, 2017.

2167 Section 47. Refund of fuel taxes used for agricultural
2168 shipment after Hurricane Irma.—

2169 (1) Fuel purchased and used in this state during the
2170 period from September 10, 2017, through June 30, 2018, which is
2171 or was used in any motor vehicle driven or operated upon the
2172 public highways of this state for agricultural shipment is

2173 exempt from all state and county taxes authorized or imposed
2174 under parts I and II of chapter 206, Florida Statutes, excluding
2175 the taxes imposed under s. 206.41(1)(a) and (h), Florida
2176 Statutes. The exemption provided by this section is available to
2177 the fuel purchaser in an amount equal to the fuel tax imposed on
2178 fuel that was purchased for agricultural shipment during the
2179 period from September 10, 2017, through June 30, 2018. The
2180 exemption provided by this section is only available through a
2181 refund from the Department of Revenue.

2182 (2) For purposes of the exemption provided in this
2183 section, the term:

2184 (a) "Agricultural processing or storage facility" means
2185 property used or useful in separating, cleaning, processing,
2186 converting, packaging, handling, storing, and other activities
2187 necessary to prepare crops, livestock, related products, and
2188 other products of agriculture, and includes nonfarm facilities
2189 that produce agricultural products in whole or in part through
2190 natural processes, animal husbandry, and apiaries.

2191 (b) "Agricultural product" means the natural products of a
2192 farm, nursery, grove, orchard, vineyard, garden, or apiary,
2193 including livestock as defined in s. 585.01(13).

2194 (c) "Agricultural shipment" means the transport of any
2195 agricultural product from a farm, nursery, grove, orchard,
2196 vineyard, garden, or apiary to an agricultural processing or
2197 storage facility.

2198 (d) "Fuel" means motor fuel or diesel fuel, as those terms
2199 are defined in ss. 206.01 and 206.86, respectively.

2200 (e) "Fuel tax" means all state and county taxes authorized
2201 or imposed under chapter 206, Florida Statutes, on fuel.

2202 (f) "Motor vehicle" and "public highways" have the same
2203 meanings as in s. 206.01, Florida Statutes.

2204 (3) To receive a refund pursuant to this section, the fuel
2205 purchaser must apply to the Department of Revenue by December
2206 31, 2018. The refund application must include the following
2207 information:

2208 (a) The name and address of the person claiming the
2209 refund.

2210 (b) The names and addresses of up to three owners of
2211 farms, nurseries, groves, orchards, vineyards, gardens, or
2212 apiaries whose agricultural products were shipped by the person
2213 seeking the refund pursuant to this section.

2214 (c) The sales invoice or other proof of purchase of the
2215 fuel, showing the number of gallons of fuel purchased, the type
2216 of fuel purchased, the date of purchase, and the name and place
2217 of business of the dealer from whom the fuel was purchased.

2218 (d) The license number or other identification number of
2219 the motor vehicle that used the exempt fuel.

2220 (e) An affidavit executed by the person seeking the refund
2221 pursuant to this section, including a statement that he or she
2222 purchased and used the fuel for which the refund is being

2223 claimed during the period from September 10, 2017, through June
2224 30, 2018, for an agricultural shipment.

2225 (4) A person furnishing a false affidavit to the
2226 Department of Revenue pursuant to subsection (3) is subject to
2227 the penalty set forth in s. 206.11 and as otherwise provided by
2228 law.

2229 (5) The tax imposed under s. 212.0501 does not apply to
2230 fuel that is exempt under this section and for which a fuel
2231 purchaser received a refund under this section.

2232 (6) The Department of Revenue may, and all conditions are
2233 deemed met to, adopt emergency rules pursuant to s. 120.54(4),
2234 Florida Statutes, to administer this section.

2235 (7) Notwithstanding any other provision of law, emergency
2236 rules adopted pursuant to subsection (6) are effective for 6
2237 months after adoption and may be renewed during the pendency of
2238 procedures to adopt permanent rules addressing the subject of
2239 the emergency rules.

2240 (8) This section shall take effect upon becoming a law and
2241 operate retroactively to September 10, 2017.

2242 Section 48. Paragraph (m) is added to subsection (8) of
2243 section 193.155, Florida Statutes, to read:

2244 193.155 Homestead assessments.—Homestead property shall be
2245 assessed at just value as of January 1, 1994. Property receiving
2246 the homestead exemption after January 1, 1994, shall be assessed
2247 at just value as of January 1 of the year in which the property

2248 receives the exemption unless the provisions of subsection (8)
 2249 apply.

2250 (8) Property assessed under this section shall be assessed
 2251 at less than just value when the person who establishes a new
 2252 homestead has received a homestead exemption as of January 1 of
 2253 either of the 2 immediately preceding years. A person who
 2254 establishes a new homestead as of January 1, 2008, is entitled
 2255 to have the new homestead assessed at less than just value only
 2256 if that person received a homestead exemption on January 1,
 2257 2007, and only if this subsection applies retroactive to January
 2258 1, 2008. For purposes of this subsection, a husband and wife who
 2259 owned and both permanently resided on a previous homestead shall
 2260 each be considered to have received the homestead exemption even
 2261 though only the husband or the wife applied for the homestead
 2262 exemption on the previous homestead. The assessed value of the
 2263 newly established homestead shall be determined as provided in
 2264 this subsection.

2265 (m) For purposes of receiving an assessment reduction
 2266 pursuant to this subsection, an owner of a homestead property
 2267 that was significantly damaged or destroyed as a result of a
 2268 named tropical storm or hurricane may elect, in the calendar
 2269 year following the named tropical storm or hurricane, to have
 2270 the significantly damaged or destroyed homestead deemed to have
 2271 been abandoned as of the date of the named tropical storm or
 2272 hurricane even though the owner received a homestead exemption

2273 on the property as of January 1 of the year immediately
 2274 following the named tropical storm or hurricane. The election
 2275 provided for in this paragraph is available only if the owner
 2276 establishes a new homestead as of January 1 of the second year
 2277 immediately following the storm or hurricane. This paragraph
 2278 shall apply to homestead property damaged or destroyed on or
 2279 after January 1, 2017.

2280 Section 49. Paragraph (g) of subsection (7) of section
 2281 163.01, Florida Statutes, is amended to read:

2282 163.01 Florida Interlocal Cooperation Act of 1969.—
 2283 (7)

2284 (g)1. Notwithstanding any other provisions of this
 2285 section, any separate legal entity created under this section,
 2286 the membership of which is limited to municipalities and
 2287 counties of the state, and which may include a special district
 2288 in addition to a municipality or county or both, may acquire,
 2289 own, construct, improve, operate, and manage public facilities,
 2290 or finance facilities on behalf of any person, relating to a
 2291 governmental function or purpose, including, but not limited to,
 2292 wastewater facilities, water or alternative water supply
 2293 facilities, and water reuse facilities, which may serve
 2294 populations within or outside of the members of the entity.

2295 Notwithstanding s. 367.171(7), any separate legal entity created
 2296 under this paragraph is not subject to Public Service Commission
 2297 jurisdiction. The separate legal entity may not provide utility

2298 services within the service area of an existing utility system
2299 unless it has received the consent of the utility.

2300 2. For purposes of this paragraph, the term:

2301 a. "Host government" means the governing body of the
2302 county, if the largest number of equivalent residential
2303 connections currently served by a system of the utility is
2304 located in the unincorporated area, or the governing body of a
2305 municipality, if the largest number of equivalent residential
2306 connections currently served by a system of the utility is
2307 located within that municipality's boundaries.

2308 b. "Separate legal entity" means any entity created by
2309 interlocal agreement the membership of which is limited to two
2310 or more special districts, municipalities, or counties of the
2311 state, but which entity is legally separate and apart from any
2312 of its member governments.

2313 c. "System" means a water or wastewater facility or group
2314 of such facilities owned by one entity or affiliate entities.

2315 d. "Utility" means a water or wastewater utility and
2316 includes every person, separate legal entity, lessee, trustee,
2317 or receiver owning, operating, managing, or controlling a
2318 system, or proposing construction of a system, who is providing,
2319 or proposes to provide, water or wastewater service to the
2320 public for compensation.

2321 3. A separate legal entity that seeks to acquire any
2322 utility shall notify the host government in writing by certified

2323 mail about the contemplated acquisition not less than 30 days
2324 before any proposed transfer of ownership, use, or possession of
2325 any utility assets by such separate legal entity. The potential
2326 acquisition notice shall be provided to the legislative head of
2327 the governing body of the host government and to its chief
2328 administrative officer and shall provide the name and address of
2329 a contact person for the separate legal entity and information
2330 identified in s. 367.071(4)(a) concerning the contemplated
2331 acquisition.

2332 4.a. Within 30 days following receipt of the notice, the
2333 host government may adopt a resolution to become a member of the
2334 separate legal entity, adopt a resolution to approve the utility
2335 acquisition, or adopt a resolution to prohibit the utility
2336 acquisition by the separate legal entity if the host government
2337 determines that the proposed acquisition is not in the public
2338 interest. A resolution adopted by the host government which
2339 prohibits the acquisition may include conditions that would make
2340 the proposal acceptable to the host government.

2341 b. If a host government adopts a membership resolution,
2342 the separate legal entity shall accept the host government as a
2343 member on the same basis as its existing members before any
2344 transfer of ownership, use, or possession of the utility or the
2345 utility facilities. If a host government adopts a resolution to
2346 approve the utility acquisition, the separate legal entity may
2347 complete the acquisition. If a host government adopts a

2348 prohibition resolution, the separate legal entity may not
2349 acquire the utility within that host government's territory
2350 without the specific consent of the host government by future
2351 resolution. If a host government does not adopt a prohibition
2352 resolution or an approval resolution, the separate legal entity
2353 may proceed to acquire the utility after the 30-day notice
2354 period without further notice.

2355 5. After the acquisition or construction of any utility
2356 systems by a separate legal entity created under this paragraph,
2357 revenues or any other income may not be transferred or paid to a
2358 member of a separate legal entity, or to any other special
2359 district, county, or municipality, from user fees or other
2360 charges or revenues generated from customers that are not
2361 physically located within the jurisdictional or service delivery
2362 boundaries of the member, special district, county, or
2363 municipality receiving the transfer or payment. Any transfer or
2364 payment to a member, special district, or other local government
2365 must be solely from user fees or other charges or revenues
2366 generated from customers that are physically located within the
2367 jurisdictional or service delivery boundaries of the member,
2368 special district, or local government receiving the transfer of
2369 payment.

2370 6. This section is an alternative provision otherwise
2371 provided by law as authorized in s. 4, Art. VIII of the State
2372 Constitution for any transfer of power as a result of an

2373 acquisition of a utility by a separate legal entity from a
2374 municipality, county, or special district.

2375 7. The entity may finance or refinance the acquisition,
2376 construction, expansion, and improvement of such facilities
2377 relating to a governmental function or purpose through the
2378 issuance of its bonds, notes, or other obligations under this
2379 section or as otherwise authorized by law. The entity has all
2380 the powers provided by the interlocal agreement under which it
2381 is created or which are necessary to finance, own, operate, or
2382 manage the public facility, including, without limitation, the
2383 power to establish rates, charges, and fees for products or
2384 services provided by it, the power to levy special assessments,
2385 the power to sell or finance all or a portion of such facility,
2386 and the power to contract with a public or private entity to
2387 manage and operate such facilities or to provide or receive
2388 facilities, services, or products. Except as may be limited by
2389 the interlocal agreement under which the entity is created, all
2390 of the privileges, benefits, powers, and terms of s. 125.01,
2391 relating to counties, and s. 166.021, relating to
2392 municipalities, are fully applicable to the entity. However,
2393 neither the entity nor any of its members on behalf of the
2394 entity may exercise the power of eminent domain over the
2395 facilities or property of any existing water or wastewater plant
2396 utility system, nor may the entity acquire title to any water or
2397 wastewater plant utility facilities, other facilities, or

2398 | property which was acquired by the use of eminent domain after
2399 | the effective date of this act. Bonds, notes, and other
2400 | obligations issued by the entity are issued on behalf of the
2401 | public agencies that are members of the entity.

2402 | 8. Any entity created under this section may also issue
2403 | bond anticipation notes in connection with the authorization,
2404 | issuance, and sale of bonds. The bonds may be issued as serial
2405 | bonds or as term bonds or both. Any entity may issue capital
2406 | appreciation bonds or variable rate bonds. Any bonds, notes, or
2407 | other obligations must be authorized by resolution of the
2408 | governing body of the entity and bear the date or dates; mature
2409 | at the time or times, not exceeding 40 years from their
2410 | respective dates; bear interest at the rate or rates; be payable
2411 | at the time or times; be in the denomination; be in the form;
2412 | carry the registration privileges; be executed in the manner; be
2413 | payable from the sources and in the medium or payment and at the
2414 | place; and be subject to the terms of redemption, including
2415 | redemption prior to maturity, as the resolution may provide. If
2416 | any officer whose signature, or a facsimile of whose signature,
2417 | appears on any bonds, notes, or other obligations ceases to be
2418 | an officer before the delivery of the bonds, notes, or other
2419 | obligations, the signature or facsimile is valid and sufficient
2420 | for all purposes as if he or she had remained in office until
2421 | the delivery. The bonds, notes, or other obligations may be sold
2422 | at public or private sale for such price as the governing body

2423 of the entity shall determine. Pending preparation of the
2424 definitive bonds, the entity may issue interim certificates,
2425 which shall be exchanged for the definitive bonds. The bonds may
2426 be secured by a form of credit enhancement, if any, as the
2427 entity deems appropriate. The bonds may be secured by an
2428 indenture of trust or trust agreement. In addition, the
2429 governing body of the legal entity may delegate, to an officer,
2430 official, or agent of the legal entity as the governing body of
2431 the legal entity may select, the power to determine the time;
2432 manner of sale, public or private; maturities; rate of interest,
2433 which may be fixed or may vary at the time and in accordance
2434 with a specified formula or method of determination; and other
2435 terms and conditions as may be deemed appropriate by the
2436 officer, official, or agent so designated by the governing body
2437 of the legal entity. However, the amount and maturity of the
2438 bonds, notes, or other obligations and the interest rate of the
2439 bonds, notes, or other obligations must be within the limits
2440 prescribed by the governing body of the legal entity and its
2441 resolution delegating to an officer, official, or agent the
2442 power to authorize the issuance and sale of the bonds, notes, or
2443 other obligations.

2444 9. Bonds, notes, or other obligations issued under this
2445 paragraph may be validated as provided in chapter 75. The
2446 complaint in any action to validate the bonds, notes, or other
2447 obligations must be filed only in the Circuit Court for Leon

2448 County. The notice required to be published by s. 75.06 must be
2449 published in Leon County and in each county that is a member of
2450 the entity issuing the bonds, notes, or other obligations, or in
2451 which a member of the entity is located, and the complaint and
2452 order of the circuit court must be served only on the State
2453 Attorney of the Second Judicial Circuit and on the state
2454 attorney of each circuit in each county that is a member of the
2455 entity issuing the bonds, notes, or other obligations or in
2456 which a member of the entity is located. Section 75.04(2) does
2457 not apply to a complaint for validation brought by the legal
2458 entity.

2459 10. The accomplishment of the authorized purposes of a
2460 legal entity created under this paragraph is in all respects for
2461 the benefit of the people of the state, for the increase of
2462 their commerce and prosperity, and for the improvement of their
2463 health and living conditions. Since the legal entity will
2464 perform essential governmental functions for the public health,
2465 safety, and welfare in accomplishing its purposes, the legal
2466 entity is not required to pay any taxes or assessments of any
2467 kind whatsoever upon any property acquired or used by it for
2468 such purposes or upon any revenues at any time received by it,
2469 whether the property is within or outside the jurisdiction of
2470 members of the entity. The exemption provided in this paragraph
2471 applies regardless of whether the separate legal entity enters
2472 into agreements with private firms or entities to manage,

2473 operate, or improve the utilities owned by the separate legal
2474 entity. The bonds, notes, and other obligations of an entity,
2475 their transfer, and the income therefrom, including any profits
2476 made on the sale thereof, are at all times free from taxation of
2477 any kind by the state or by any political subdivision or other
2478 agency or instrumentality thereof. The exemption granted in this
2479 subparagraph is not applicable to any tax imposed by chapter 220
2480 on interest, income, or profits on debt obligations owned by
2481 corporations.

2482 Section 50. Subsection (2) of section 206.052, Florida
2483 Statutes, is renumbered as subsection (3), and a new subsection
2484 (2) is added to that section, to read:

2485 206.052 Export of tax-free fuels.—

2486 (2) A terminal supplier may purchase taxable motor fuels
2487 from another terminal supplier at a terminal without paying the
2488 tax imposed pursuant to this part only under the following
2489 circumstances:

2490 (a) The terminal supplier who purchased the motor fuel
2491 will sell the motor fuel to a licensed exporter for immediate
2492 export from the state.

2493 (b) The terminal supplier who purchased the motor fuel has
2494 designated to the terminal supplier who sold the motor fuel the
2495 destination for delivery of the fuel to a location outside the
2496 state.

2497 (c) The terminal supplier who purchased the motor fuel is

2498 licensed in the state of destination and has supplied the
 2499 terminal supplier who sold the motor fuel with that license
 2500 number.

2501 (d) The licensed exporter has not been barred from making
 2502 tax-free exports by the department for violation of s.
 2503 206.051(5).

2504 (e) The terminal supplier who sold the motor fuel collects
 2505 and remits to the state of destination all taxes imposed by the
 2506 destination state on the fuel.

2507 Section 51. Effective July 1, 2019, section 206.9825,
 2508 Florida Statutes, as amended by chapter 2016-220, Laws of
 2509 Florida, is amended to read:

2510 206.9825 Aviation fuel tax.—

2511 (1)(a) Except as otherwise provided in this part, an
 2512 excise tax of 4.27 cents per gallon of aviation fuel is imposed
 2513 upon every gallon of aviation fuel sold in this state, or
 2514 brought into this state for use, upon which such tax has not
 2515 been paid or the payment thereof has not been lawfully assumed
 2516 by some person handling the same in this state. Fuel taxed
 2517 pursuant to this part is not subject to the taxes imposed by ss.
 2518 206.41(1)(d), (e), and (f) and 206.87(1)(b), (c), and (d).

2519 (b)1. Sales of aviation fuel to, and exclusively used for
 2520 flight training through a school of aeronautics or college of
 2521 aviation by, a college based in this state which is a tax-exempt
 2522 organization under s. 501(c)(3) of the Internal Revenue Code or

2523 a university based in this state are exempt from the tax imposed
 2524 by this part if the college or university:

2525 a. Is accredited by or has applied for accreditation by
 2526 the Aviation Accreditation Board International; and

2527 b. Offers a graduate program in aeronautical or aerospace
 2528 engineering or offers flight training through a school of
 2529 aeronautics or college of aviation.

2530 2. A licensed wholesaler or terminal supplier that sells
 2531 aviation fuel to a college or university qualified under this
 2532 paragraph and that does not collect the aviation fuel tax from
 2533 the college or university on such sale may receive an ultimate
 2534 vendor credit for the 4.27-cent excise tax previously paid on
 2535 the aviation fuel delivered to such college or university.

2536 3. A college or university qualified under this paragraph
 2537 which purchases aviation fuel from a retail supplier, including
 2538 a fixed-base operator, and pays the 4.27-cent excise tax on the
 2539 purchase may apply for and receive a refund of the aviation fuel
 2540 tax paid.

2541 (2) The excise tax provided by this section and paid by an
 2542 air carrier who conducts scheduled operations or all-cargo
 2543 operations that are authorized under 14 C.F.R. part 121, 14
 2544 C.F.R. part 129, or 14 C.F.R. part 135, is 2.85 cents per
 2545 gallon.

2546 (3)~~(2)~~(a) An excise tax of 4.27 cents per gallon is
 2547 imposed on each gallon of kerosene in the same manner as

2548 prescribed for diesel fuel under ss. 206.87(2) and 206.872.

2549 (b) The exemptions provided by s. 206.874 shall apply to
2550 kerosene if the dyeing and marking requirements of s. 206.8741
2551 are met.

2552 (c) Kerosene prepackaged in containers of 5 gallons or
2553 less and labeled "Not for Use in a Motor Vehicle" is exempt from
2554 the taxes imposed by this part when sold for home heating and
2555 cooking. Packagers may qualify for a refund of taxes previously
2556 paid, as prescribed by the department.

2557 (d) Sales of kerosene in quantities of 5 gallons or less
2558 by a person not licensed under this chapter who has no
2559 facilities for placing kerosene in the fuel supply system of a
2560 motor vehicle may qualify for a refund of taxes paid. Refunds of
2561 taxes paid shall be limited to sales for use in home heating or
2562 cooking and shall be documented as prescribed by the department.

2563 (4)~~(3)~~ An excise tax of 4.27 cents per gallon is imposed
2564 on each gallon of aviation gasoline in the manner prescribed by
2565 paragraph (3) (a) (2) (a). However, the exemptions allowed by
2566 paragraph (3) (b) (2) (b) do not apply to aviation gasoline.

2567 (5)~~(4)~~ Any licensed wholesaler or terminal supplier that
2568 delivers undyed kerosene to a residence for home heating or
2569 cooking may receive a credit or refund as the ultimate vendor of
2570 the kerosene for the 4.27-cent excise tax previously paid.

2571 (6)~~(5)~~ Any licensed wholesaler or terminal supplier that
2572 delivers undyed kerosene to a retail dealer not licensed as a

2573 wholesaler or terminal supplier for sale as a home heating or
 2574 cooking fuel may receive a credit or refund as the ultimate
 2575 vendor of the kerosene for the 4.27-cent excise tax previously
 2576 paid, provided the retail dealer has no facility for fueling
 2577 highway vehicles from the tank in which the kerosene is stored.

2578 (7)~~(6)~~ Any person who fails to meet the requirements of
 2579 this section is subject to a backup tax as provided by s.
 2580 206.873.

2581 Section 52. Chapter 451, Florida Statutes, consisting of
 2582 sections 451.01 and 451.02, Florida Statutes, is created to
 2583 read:

2584 CHAPTER 451

2585 MARKETPLACE CONTRACTORS

2586 451.01. Definitions.—For purposes of this chapter, the
 2587 term:

2588 (1) "Marketplace contractor" or "contractor" means any
 2589 individual or entity that:

2590 (a) Enters into an agreement with a marketplace platform
 2591 to use the platform's technology application to connect with
 2592 third-party individuals or entities seeking services.

2593 (b) In return for compensation, offers or provides
 2594 services to third-party individuals or entities through the
 2595 marketplace platform's technology application.

2596 (2) "Marketplace platform" or "platform" means an entity
 2597 operating in this state that:

2598 (a) Offers an online-enabled technology application
2599 service, website, or system that enables marketplace contractors
2600 to provide services to third-party individuals or entities
2601 seeking such services.

2602 (b) Accepts service requests from the public only through
2603 its online-enabled technology application service, website, or
2604 system.

2605 451.02 Marketplace contractors.-

2606 (1) A marketplace contractor shall be treated as an
2607 independent contractor, and not an employee, of the marketplace
2608 platform for all purposes under state and local laws,
2609 regulations, and ordinances, including, but not limited to,
2610 chapters 440 and 443, if all of the following conditions are
2611 met:

2612 (a) The marketplace platform does not unilaterally
2613 prescribe specific hours during which the marketplace contractor
2614 must be available to accept service requests submitted through
2615 the platform from third-party individuals or entities.

2616 (b) The marketplace platform does not prohibit the
2617 marketplace contractor from using the technology application
2618 offered by other marketplace platforms.

2619 (c) The marketplace platform does not restrict the
2620 contractor from engaging in any other occupation or business.

2621 (d) The marketplace platform and marketplace contractor
2622 agree in writing that the marketplace contractor is an

2623 independent contractor with respect to the marketplace platform.

2624 (e) The marketplace contractor bears all or substantially
2625 all of the marketplace contractor's expenses incurred by the
2626 marketplace contractor in performing the services.

2627 (f) The marketplace contractor is responsible for paying
2628 taxes on the marketplace contractor's income.

2629 (2) The provisions of subsection (1) apply to services
2630 performed by a marketplace contractor before July 1, 2018, if
2631 the conditions set forth in subsection (1) were satisfied when
2632 the services were performed.

2633 (3) Compliance with this section is not mandatory to
2634 establish the existence of an independent contractor
2635 relationship. The exclusion of any marketplace contractor or
2636 digital platform from this section does not create any
2637 presumption and is not admissible to deny the existence of an
2638 independent contractor relationship.

2639 (4) This section does not apply to:

2640 (a) Services performed in the employ of the state, a
2641 political subdivision of the state, an Indian tribe, an
2642 instrumentality of a state, or any political subdivision of a
2643 state or an Indian tribe that is wholly owned by one or more
2644 states, political subdivisions, or Indian tribes, respectively,
2645 provided that such service is excluded from employment as
2646 defined in s. 3306 of the Federal Unemployment Tax Act.

2647 (b) Services performed in the employ of a religious,

2648 charitable, educational, or other organization that is excluded
2649 from employment as defined in ss. 3301 through 3311 of the
2650 Federal Unemployment Tax Act, solely by reason of s. 3306(c)(8)
2651 of the act.

2652 (c) Services consisting of transporting freight; sealed
2653 and closed envelopes, boxes, or parcels; or other sealed and
2654 closed containers, for compensation.

2655 Section 53. Sections 44-47 of this act are considered
2656 revenue laws for the purposes of ss. 213.05 and 213.06, Florida
2657 Statutes, and the provisions of s. 72.011, Florida Statutes,
2658 apply to those sections of this act.

2659 Section 54. The amendments made by this act to ss. 220.13,
2660 220.1875, and 1002.395, Florida Statutes, apply to taxable years
2661 beginning on or after January 1, 2018.

2662 Section 55. The amendments made by this act to ss.
2663 197.3631, 197.572, and 197.573, Florida Statutes, and the
2664 creation by this act of s. 193.0237, Florida Statutes, first
2665 apply to taxes and special assessments levied in 2018.

2666 Section 56. (1) The Department of Revenue is authorized,
2667 and all conditions are deemed to be met, to adopt emergency
2668 rules pursuant to s. 120.54(4), Florida Statutes, for the
2669 purpose of implementing the amendments made by this act to ss.
2670 212.1831, 220.13, 220.1875, and 1002.395, Florida Statutes, and
2671 the creation by this act of s. 212.099, Florida Statutes.

2672 (2) Notwithstanding any other provision of law, emergency

2673 rules adopted pursuant to subsection (1) are effective for 6
2674 months after adoption and may be renewed during the pendency of
2675 procedures to adopt permanent rules addressing the subject of
2676 the emergency rules.

2677 (3) This section shall take effect upon this act becoming
2678 a law and shall expire January 1, 2020.

2679 Section 57. For the 2018-2019 fiscal year, the sum of
2680 \$91,319 in nonrecurring funds is appropriated from the General
2681 Revenue Fund to the Department of Revenue to implement the
2682 provisions of this act.

2683 Section 58. Except as otherwise expressly provided in this
2684 act and except for this section, which shall take effect upon
2685 this act becoming a law, this act shall take effect July 1,
2686 2018.