

By Senator Brandes

24-01173-18

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1 A bill to be entitled
2 An act relating to the ad valorem taxation of
3 generators; creating s. 193.626, F.S.; defining the
4 term "permanent standby generator"; providing that, in
5 determining the assessed value of real property, the
6 just value of the property attributable to a permanent
7 standby generator may not be considered; creating s.
8 196.186, F.S.; exempting from ad valorem taxation the
9 assessed value of permanent standby generators that
10 are considered tangible personal property; providing a
11 contingent effective date.

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

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15 Section 1. Section 193.626, Florida Statutes, is created to
16 read:

17 193.626 Assessment of permanent standby generators.—

18 (1) As used in this section, the term "permanent standby
19 generator" means a generator permanently affixed to real
20 property in this state and intended for use in providing
21 electrical power in the event of electrical power disruption.

22 (2) In determining the assessed value of real property, the
23 just value of the property attributable to a permanent standby
24 generator may not be considered.

25 Section 2. Section 196.186, Florida Statutes, is created to
26 read:

27 196.186 Exemption of permanent standby generators.—The
28 assessed value of a permanent standby generator, as defined in
29 s. 193.626, which is considered tangible personal property is

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30 exempt from ad valorem taxation.

31 Section 3. This act shall take effect on the effective date
32 of the amendment to the State Constitution proposed by SJR _____
33 or a similar joint resolution having substantially the same
34 specific intent and purpose, if such amendment to the State
35 Constitution is approved at the general election held in
36 November 2018.