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LEGISLATIVE ACTION

Senate

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House

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Floor: NC/2R

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05/02/2019 11:56 AM

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Senator Stargel moved the following:

Senate Amendment (with title amendment)

Delete everything after the enacting clause
and insert:

Section 1. Effective January 1, 2020, subsection (6) of
section 28.241, Florida Statutes, is amended to read:

28.241 Filing fees for trial and appellate proceedings.—

(6) From each attorney appearing pro hac vice, the clerk of
the circuit court shall collect a fee of \$100. ~~Of the fee,~~ The
clerk must remit the fee \$50 to the Department of Revenue ~~for~~
~~deposit into the General Revenue Fund and \$50 to the Department~~



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12 ~~of Revenue~~ for deposit into the State Courts Revenue Trust Fund.

13 Section 2. Section 193.4517, Florida Statutes, is created
14 to read:

15 193.4517 Assessment of agricultural equipment rendered
16 unable to be used due to Hurricane Michael.-

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

18 (a) "Farm" has the same meaning as provided in s.
19 823.14(3)(a).

20 (b) "Farm operation" has the same meaning as provided in s.
21 823.14(3)(b).

22 (c) "Unable to be used" means the tangible personal
23 property was damaged, or the farm, farm operation, or
24 agricultural processing facility was affected to such a degree
25 that the tangible personal property could not be used for its
26 intended purpose.

27 (2) For purposes of ad valorem taxation and applying to the
28 2019 tax roll only, tangible personal property owned and
29 operated by a farm, farm operation, or agriculture processing
30 facility located in Okaloosa, Walton, Holmes, Washington, Bay,
31 Jackson, Calhoun, Gulf, Gadsden, Liberty, Franklin, Leon, or
32 Wakulla County is deemed to have a market value no greater than
33 its value for salvage if the tangible personal property was
34 unable to be used for at least 60 days due to the effects of
35 Hurricane Michael.

36 (3) The deadline for an applicant to file an application
37 with the property appraiser for assessment pursuant to this
38 section is August 1, 2019.

39 (4) If the property appraiser denies an application, the
40 applicant may file, pursuant to s. 194.011(3), a petition with



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41 the value adjustment board which requests that the tangible
42 personal property be assessed pursuant to this section. Such
43 petition must be filed on or before the 25th day after the
44 mailing by the property appraiser during the 2019 calendar year
45 of the notice required under s. 194.011(1).

46 (5) This section applies retroactively to January 1, 2019.

47 Section 3. Paragraph (g) is added to subsection (2) of
48 section 195.096, Florida Statutes, to read:

49 195.096 Review of assessment rolls.—

50 (2) The department shall conduct, no less frequently than
51 once every 2 years, an in-depth review of the assessment rolls
52 of each county. The department need not individually study every
53 use-class of property set forth in s. 195.073, but shall at a
54 minimum study the level of assessment in relation to just value
55 of each classification specified in subsection (3). Such in-
56 depth review may include proceedings of the value adjustment
57 board and the audit or review of procedures used by the counties
58 to appraise property.

59 (g) Notwithstanding any other provision of this chapter, in
60 one or more assessment years following a natural disaster in
61 counties for which a state of emergency was declared by
62 executive order or proclamation of the Governor pursuant to
63 chapter 252, if the department determines that the natural
64 disaster creates difficulties in its statistical and analytical
65 reviews of the assessment rolls in affected counties, the
66 department shall take all practicable steps to maximize the
67 representativeness and reliability of its statistical and
68 analytical reviews and may use the best information available to
69 estimate the levels of assessment. This paragraph first applies



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70 to the 2019 assessment roll and operates retroactively to
71 January 1, 2019.

72 Section 4. Effective July 1, 2019, paragraph (b) of
73 subsection (7) of section 201.02, Florida Statutes, is amended
74 to read:

75 201.02 Tax on deeds and other instruments relating to real
76 property or interests in real property.—

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

78 (b) A deed or other instrument that transfers or conveys
79 homestead property or any interest in homestead property between
80 spouses, if the only consideration for the transfer or
81 conveyance is the amount of a mortgage or other lien encumbering
82 the homestead property at the time of the transfer or conveyance
83 ~~and if the deed or other instrument is recorded within 1 year~~
84 ~~after the date of the marriage.~~ This paragraph applies to
85 transfers or conveyances from one spouse to another, from one
86 spouse to both spouses, or from both spouses to one spouse. For
87 the purpose of this paragraph, the term "homestead property" has
88 the same meaning as the term "homestead" as defined in s.
89 192.001.

90 Section 5. Effective January 1, 2020, paragraphs (c) and
91 (d) of subsection (1) of section 212.031, Florida Statutes, are
92 amended to read:

93 212.031 Tax on rental or license fee for use of real
94 property.—

95 (1)

96 (c) For the exercise of such privilege, a tax is levied at
97 the rate of 5.5 ~~5.7~~ percent of and on the total rent or license
98 fee charged for such real property by the person charging or



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99 collecting the rental or license fee. The total rent or license
100 fee charged for such real property shall include payments for
101 the granting of a privilege to use or occupy real property for
102 any purpose and shall include base rent, percentage rents, or
103 similar charges. Such charges shall be included in the total
104 rent or license fee subject to tax under this section whether or
105 not they can be attributed to the ability of the lessor's or
106 licensor's property as used or operated to attract customers.
107 Payments for intrinsically valuable personal property such as
108 franchises, trademarks, service marks, logos, or patents are not
109 subject to tax under this section. In the case of a contractual
110 arrangement that provides for both payments taxable as total
111 rent or license fee and payments not subject to tax, the tax
112 shall be based on a reasonable allocation of such payments and
113 shall not apply to that portion which is for the nontaxable
114 payments.

115 (d) ~~If~~ When the rental or license fee of any such real
116 property is paid by way of property, goods, wares, merchandise,
117 services, or other thing of value, the tax shall be at the rate
118 of 5.5 ~~5.7~~ percent of the value of the property, goods, wares,
119 merchandise, services, or other thing of value.

120 Section 6. Effective July 1, 2019, paragraph (p) of
121 subsection (7) of section 212.08, Florida Statutes, is amended
122 to read:

123 212.08 Sales, rental, use, consumption, distribution, and
124 storage tax; specified exemptions.—The sale at retail, the
125 rental, the use, the consumption, the distribution, and the
126 storage to be used or consumed in this state of the following
127 are hereby specifically exempt from the tax imposed by this



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128 chapter.

129 (7) MISCELLANEOUS EXEMPTIONS.—Exemptions provided to any
130 entity by this chapter do not inure to any transaction that is
131 otherwise taxable under this chapter when payment is made by a
132 representative or employee of the entity by any means,
133 including, but not limited to, cash, check, or credit card, even
134 when that representative or employee is subsequently reimbursed
135 by the entity. In addition, exemptions provided to any entity by
136 this subsection do not inure to any transaction that is
137 otherwise taxable under this chapter unless the entity has
138 obtained a sales tax exemption certificate from the department
139 or the entity obtains or provides other documentation as
140 required by the department. Eligible purchases or leases made
141 with such a certificate must be in strict compliance with this
142 subsection and departmental rules, and any person who makes an
143 exempt purchase with a certificate that is not in strict
144 compliance with this subsection and the rules is liable for and
145 shall pay the tax. The department may adopt rules to administer
146 this subsection.

147 (p) *Section 501(c)(3) organizations.*—

148 1. ~~Also~~ Exempt from the tax imposed by this chapter are
149 sales or leases to organizations determined by the Internal
150 Revenue Service to be currently exempt from federal income tax
151 pursuant to s. 501(c)(3) of the Internal Revenue Code of 1986,
152 as amended, if such leases or purchases are used in carrying on
153 their customary nonprofit activities, unless such organizations
154 are subject to a final disqualification order issued by the
155 Department of Agriculture and Consumer Services pursuant to s.
156 496.430.



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157 2. Exempt from the tax imposed by this chapter is tangible
158 personal property purchased for resale by a dealer and
159 subsequently donated to an organization determined by the
160 Internal Revenue Service to be currently exempt from federal
161 income tax pursuant to s. 501(c) (3) of the Internal Revenue Code
162 of 1986, as amended, unless such organization is subject to a
163 final disqualification order issued by the Department of
164 Agriculture and Consumer Services pursuant to s. 496.430. For
165 the purpose of this paragraph, the term "donate" means any
166 transfer of title or possession of tangible personal property to
167 a Section 501(c) (3) organization for no consideration.

168 Section 7. Subsection (1) of section 218.131, Florida
169 Statutes, is amended to read:

170 218.131 Offset for tax loss associated with reductions in
171 value of certain residences due to specified hurricanes.—

172 (1) In the 2019-2020 fiscal year, the Legislature shall
173 appropriate moneys to offset the reductions in ad valorem tax
174 revenue experienced by Monroe County and by fiscally constrained
175 counties, as defined in s. 218.67(1), and all taxing
176 jurisdictions within such counties, which occur as a direct
177 result of the implementation of s. 197.318. The moneys
178 appropriated for this purpose shall be distributed in June
179 ~~January~~ 2020 among the affected taxing jurisdictions based on
180 each jurisdiction's reduction in ad valorem tax revenue
181 resulting from the implementation of s. 197.318.

182 Section 8. Effective January 1, 2020, subsection (9) of
183 section 318.14, Florida Statutes, is amended to read:

184 318.14 Noncriminal traffic infractions; exception;
185 procedures.—



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186 (9) Any person who does not hold a commercial driver
187 license or commercial learner's permit and who is cited while
188 driving a noncommercial motor vehicle for an infraction under
189 this section other than a violation of s. 316.183(2), s.
190 316.187, or s. 316.189 when the driver exceeds the posted limit
191 by 30 miles per hour or more, s. 320.0605, s. 320.07(3)(a) or
192 (b), s. 322.065, s. 322.15(1), s. 322.61, or s. 322.62 may, in
193 lieu of a court appearance, elect to attend in the location of
194 his or her choice within this state a basic driver improvement
195 course approved by the Department of Highway Safety and Motor
196 Vehicles. In such a case, adjudication must be withheld, any
197 civil penalty that is imposed by s. 318.18(3) must be reduced by
198 18 ~~9~~ percent, and points, as provided by s. 322.27, may not be
199 assessed. However, a person may not make an election under this
200 subsection if the person has made an election under this
201 subsection in the preceding 12 months. A person may not make
202 more than five elections within his or her lifetime under this
203 subsection. The requirement for community service under s.
204 318.18(8) is not waived by a plea of nolo contendere or by the
205 withholding of adjudication of guilt by a court. ~~If a person~~
206 ~~makes an election to attend a basic driver improvement course~~
207 ~~under this subsection, 9 percent of the civil penalty imposed~~
208 ~~under s. 318.18(3) shall be deposited in the State Courts~~
209 ~~Revenue Trust Fund; however, that portion is not revenue for~~
210 ~~purposes of s. 28.36 and may not be used in establishing the~~
211 ~~budget of the clerk of the court under that section or s. 28.35.~~

212 Section 9. Effective January 1, 2020, paragraph (b) of
213 subsection (1) of section 318.15, Florida Statutes, is amended
214 to read:



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215 318.15 Failure to comply with civil penalty or to appear;
216 penalty.—

217 (1)

218 (b) However, a person who elects to attend driver
219 improvement school and has paid the civil penalty as provided in
220 s. 318.14(9) but who subsequently fails to attend the driver
221 improvement school within the time specified by the court is
222 deemed to have admitted the infraction and shall be adjudicated
223 guilty. If the person received an 18-percent ~~a 9-percent~~
224 reduction pursuant to s. 318.14(9), the person must pay the
225 clerk of the court that amount and a processing fee of up to
226 \$18, after which additional penalties, court costs, or
227 surcharges may not be imposed for the violation. In all other
228 such cases, the person must pay the clerk a processing fee of up
229 to \$18, after which additional penalties, court costs, or
230 surcharges may not be imposed for the violation. The clerk of
231 the court shall notify the department of the person's failure to
232 attend driver improvement school and points shall be assessed
233 pursuant to s. 322.27.

234 Section 10. Subsection (1) of section 624.51055, Florida
235 Statutes, is amended to read:

236 624.51055 Credit for contributions to eligible nonprofit
237 scholarship-funding organizations.—

238 (1) There is allowed a credit of 100 percent of an eligible
239 contribution made to an eligible nonprofit scholarship-funding
240 organization under s. 1002.395 against any tax due for a taxable
241 year under s. 624.509(1) after deducting from such tax
242 deductions for assessments made pursuant to s. 440.51; credits
243 for taxes paid under ss. 175.101 and 185.08; credits for income



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244 taxes paid under chapter 220; and the credit allowed under s.
245 624.509(5), as such credit is limited by s. 624.509(6). An
246 eligible contribution must be made to an eligible nonprofit
247 scholarship-funding organization on or before the date the
248 taxpayer is required to file a return pursuant to ss. 624.509
249 and 624.5092. An insurer claiming a credit against premium tax
250 liability under this section shall not be required to pay any
251 additional retaliatory tax levied pursuant to s. 624.5091 as a
252 result of claiming such credit. Section 624.5091 does not limit
253 such credit in any manner.

254 Section 11. The amendment made by this act to s. 624.51055,
255 Florida Statutes, first applies to insurance premium taxable
256 years beginning on or after January 1, 2019.

257 Section 12. Effective January 1, 2020, subsection (3) of
258 section 741.01, Florida Statutes, is amended to read:

259 741.01 County court judge or clerk of the circuit court to
260 issue marriage license; fee.—

261 (3) An additional fee of \$25 shall be paid to the clerk
262 upon receipt of the application for issuance of a marriage
263 license. Each month, the clerk shall remit ~~\$12.50 of~~ the fee to
264 the Department of Revenue for deposit ~~in the General Revenue~~
265 ~~Fund and \$12.50 of the fee to the Department of Revenue for~~
266 ~~deposit~~ into the State Courts Revenue Trust Fund.

267 Section 13. Paragraph (b) of subsection (17) of section
268 1002.33, Florida Statutes, is amended to read:

269 1002.33 Charter schools.—

270 (17) FUNDING.—Students enrolled in a charter school,
271 regardless of the sponsorship, shall be funded as if they are in
272 a basic program or a special program, the same as students



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273 enrolled in other public schools in the school district. Funding
274 for a charter lab school shall be as provided in s. 1002.32.

275 (b) The basis for the agreement for funding students
276 enrolled in a charter school shall be the sum of the school
277 district's operating funds from the Florida Education Finance
278 Program as provided in s. 1011.62 and the General Appropriations
279 Act, including gross state and local funds, discretionary
280 lottery funds, and funds from the school district's current
281 operating discretionary millage levies authorized pursuant to s.
282 1011.71 ~~levy~~; divided by total funded weighted full-time
283 equivalent students in the school district; multiplied by the
284 weighted full-time equivalent students for the charter school.
285 Charter schools whose students or programs meet the eligibility
286 criteria in law are entitled to their proportionate share of
287 categorical program funds included in the total funds available
288 in the Florida Education Finance Program by the Legislature,
289 including transportation, the research-based reading allocation,
290 and the Florida digital classrooms allocation. Total funding for
291 each charter school shall be recalculated during the year to
292 reflect the revised calculations under the Florida Education
293 Finance Program by the state and the actual weighted full-time
294 equivalent students reported by the charter school during the
295 full-time equivalent student survey periods designated by the
296 Commissioner of Education. For charter schools operated by a
297 not-for-profit or municipal entity, any unrestricted current and
298 capital assets identified in the charter school's annual
299 financial audit may be used for other charter schools operated
300 by the not-for-profit or municipal entity within the school
301 district. Unrestricted current assets shall be used in



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302 accordance with s. 1011.62, and any unrestricted capital assets
303 shall be used in accordance with s. 1013.62(2).

304 Section 14. Paragraphs (b) and (g) of subsection (5) of
305 section 1002.395, Florida Statutes, are amended to read:

306 1002.395 Florida Tax Credit Scholarship Program.—

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

308 (b) A taxpayer may submit an application to the department
309 for a tax credit or credits under one or more of s. 211.0251, s.
310 212.1831, s. 220.1875, s. 561.1211, or s. 624.51055.

311 1. The taxpayer shall specify in the application each tax
312 for which the taxpayer requests a credit and the applicable
313 taxable year for a credit under s. 220.1875 or s. 624.51055 or
314 the applicable state fiscal year for a credit under s. 211.0251,
315 s. 212.1831, or s. 561.1211. For purposes of s. 220.1875, a
316 taxpayer may apply for a credit to be used for a prior taxable
317 year before the date the taxpayer is required to file a return
318 for that year pursuant to s. 220.222. For purposes of s.

319 624.51055, a taxpayer may apply for a credit to be used for a
320 prior taxable year before the date the taxpayer is required to
321 file a return for that prior taxable year pursuant to ss.

322 624.509 and 624.5092. The department shall approve tax credits
323 on a first-come, first-served basis and must obtain the
324 division's approval before approving a tax credit under s.
325 561.1211.

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

330 (g) For purposes of calculating the underpayment of



331 estimated corporate income taxes pursuant to s. 220.34 and tax
332 installment payments for taxes on insurance premiums or
333 assessments under s. 624.5092, the final amount due is the
334 amount after credits earned under s. 220.1875 or s. 624.51055
335 for contributions to eligible nonprofit scholarship-funding
336 organizations are deducted.

337 1. For purposes of determining if a penalty or interest
338 shall be imposed for underpayment of estimated corporate income
339 tax pursuant to s. 220.34(2)(d)1., a taxpayer may, after earning
340 a credit under s. 220.1875, reduce any estimated payment in that
341 taxable year by the amount of the credit. This subparagraph
342 applies to contributions made on or after July 1, 2014.

343 2. For purposes of determining if a penalty under s.
344 624.5092 shall be imposed, an insurer ~~may~~, after earning a
345 credit under s. 624.51055 for a taxable year, may reduce any the
346 ~~following~~ installment payment for such taxable year of 27
347 percent of the amount of the net tax due as reported on the
348 return for the preceding year under s. 624.5092(2)(b) by the
349 amount of the credit. This subparagraph applies to contributions
350 made on or after July 1, 2014.

351 Section 15. The amendment made by this act to s. 1002.395,
352 Florida Statutes, first applies to insurance premium taxable
353 years beginning on or after January 1, 2019.

354 Section 16. Subsection (9) of section 1011.71, Florida
355 Statutes, is amended to read:

356 1011.71 District school tax.—

357 (9) In addition to the maximum millage levied under this
358 section and the General Appropriations Act, a school district
359 may levy, by local referendum or in a general election,



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360 additional millage for school operational purposes up to an
361 amount that, when combined with nonvoted millage levied under
362 this section, does not exceed the 10-mill limit established in
363 s. 9(b), Art. VII of the State Constitution. Any such levy shall
364 be for a maximum of 4 years and shall be counted as part of the
365 10-mill limit established in s. 9(b), Art. VII of the State
366 Constitution. For the purpose of distributing taxes collected
367 pursuant to this subsection, the term "school operational
368 purposes" includes charter schools sponsored by a school
369 district. Millage elections conducted under the authority
370 granted pursuant to this section are subject to s. 1011.73.
371 Funds generated by such additional millage do not become a part
372 of the calculation of the Florida Education Finance Program
373 total potential funds in 2001-2002 or any subsequent year and
374 must not be incorporated in the calculation of any hold-harmless
375 or other component of the Florida Education Finance Program
376 formula in any year. If an increase in required local effort,
377 when added to existing millage levied under the 10-mill limit,
378 would result in a combined millage in excess of the 10-mill
379 limit, any millage levied pursuant to this subsection shall be
380 considered to be required local effort to the extent that the
381 district millage would otherwise exceed the 10-mill limit. Funds
382 levied under this subsection shall be shared with charter
383 schools as provided in s. 1002.33(17) and used in a manner
384 consistent with the purposes of the levy.

385 Section 17. Disaster preparedness supplies; sales tax
386 holiday.—

387 (1) The tax levied under chapter 212, Florida Statutes, may
388 not be collected during the period from 12:01 a.m. on May 31,



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389 2019, through 11:59 p.m. on June 6, 2019, on the sale of:
390 (a) A portable self-powered light source selling for \$20 or
391 less.
392 (b) A portable self-powered radio, two-way radio, or
393 weather-band radio selling for \$50 or less.
394 (c) A tarpaulin or other flexible waterproof sheeting
395 selling for \$50 or less.
396 (d) An item normally sold as, or generally advertised as, a
397 ground anchor system or tie-down kit selling for \$50 or less.
398 (e) A gas or diesel fuel tank selling for \$25 or less.
399 (f) A package of AA-cell, AAA-cell, C-cell, D-cell, 6-volt,
400 or 9-volt batteries, excluding automobile and boat batteries,
401 selling for \$30 or less.
402 (g) A nonelectric food storage cooler selling for \$30 or
403 less.
404 (h) A portable generator used to provide light or
405 communications or preserve food in the event of a power outage
406 selling for \$750 or less.
407 (i) Reusable ice selling for \$10 or less.
408 (2) The tax exemptions provided in this section do not
409 apply to sales within a theme park or entertainment complex as
410 defined in s. 509.013(9), Florida Statutes, within a public
411 lodging establishment as defined in s. 509.013(4), Florida
412 Statutes, or within an airport as defined in s. 330.27(2),
413 Florida Statutes.
414 (3) The Department of Revenue is authorized, and all
415 conditions are deemed met, to adopt emergency rules pursuant to
416 s. 120.54(4), Florida Statutes, for the purpose of implementing
417 this section. Notwithstanding any other provision of law,



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418 emergency rules adopted pursuant to this subsection are
419 effective for 6 months after adoption and may be renewed during
420 the pendency of procedures to adopt permanent rules addressing
421 the subject of the emergency rules.

422 Section 18. Clothing, school supplies, personal computers,
423 and personal computer-related accessories; sales tax holiday.-

424 (1) The tax levied under chapter 212, Florida Statutes, may
425 not be collected during the period from 12:01 a.m. on August 2,
426 2019, through 11:59 p.m. on August 6, 2019, on the retail sale
427 of:

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

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

436 2. All footwear, excluding skis, swim fins, roller blades,
437 and skates.

438 (b) School supplies having a sales price of \$15 or less per
439 item. As used in this paragraph, the term "school supplies"
440 means pens, pencils, erasers, crayons, notebooks, notebook
441 filler paper, legal pads, binders, lunch boxes, construction
442 paper, markers, folders, poster board, composition books, poster
443 paper, scissors, cellophane tape, glue or paste, rulers,
444 computer disks, staplers and staples used to secure paper
445 products, protractors, compasses, and calculators.

446 (2) The tax levied under chapter 212, Florida Statutes, may



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447 not be collected during the period from 12:01 a.m. on August 2,
448 2019, through 11:59 p.m. on August 6, 2019, on the retail sale
449 of personal computers or personal computer-related accessories
450 having a sales price of \$1,000 or less per item and purchased
451 for noncommercial home or personal use. As used in this
452 subsection, the term:

453 (a) "Personal computers" includes electronic book readers,
454 laptops, desktops, handhelds, tablets, or tower computers. The
455 term does not include cellular telephones, video game consoles,
456 digital media receivers, or devices that are not primarily
457 designed to process data.

458 (b) "Personal computer-related accessories" includes
459 keyboards, mice, personal digital assistants, monitors, other
460 peripheral devices, modems, routers, and nonrecreational
461 software, regardless of whether the accessories are used in
462 association with a personal computer base unit. The term does
463 not include furniture or systems, devices, software, or
464 peripherals that are designed or intended primarily for
465 recreational use. The term "monitor" does not include any device
466 that includes a television tuner.

467 (3) The tax exemptions provided in this section do not
468 apply to sales within a theme park or entertainment complex as
469 defined in s. 509.013(9), Florida Statutes, within a public
470 lodging establishment as defined in s. 509.013(4), Florida
471 Statutes, or within an airport as defined in s. 330.27(2),
472 Florida Statutes.

473 (4) The tax exemptions provided in this section may apply
474 at the option of a dealer if less than 5 percent of the dealer's
475 gross sales of tangible personal property in the prior calendar



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476 year are comprised of items that would be exempt under this
477 section. If a qualifying dealer chooses not to participate in
478 the tax holiday, by August 1, 2019, the dealer must notify the
479 Department of Revenue in writing of its election to collect
480 sales tax during the holiday and must post a copy of that notice
481 in a conspicuous location at its place of business.

482 (5) The Department of Revenue is authorized, and all
483 conditions are deemed met, to adopt emergency rules pursuant to
484 s. 120.54(4), Florida Statutes, for the purpose of implementing
485 this section. Notwithstanding any other provision of law,
486 emergency rules adopted pursuant to this subsection are
487 effective for 6 months after adoption and may be renewed during
488 the pendency of procedures to adopt permanent rules addressing
489 the subject of the emergency rules.

490 (6) For the 2018-2019 fiscal year, the sum of \$237,000 in
491 nonrecurring funds is appropriated from the General Revenue Fund
492 to the Department of Revenue for the purpose of implementing
493 this section. Funds remaining unexpended or unencumbered from
494 this appropriation as of June 30, 2019, shall revert and be
495 reappropriated for the same purpose in the 2019-2020 fiscal
496 year.

497 Section 19. Fencing materials used in agriculture.—

498 (1) The purchase of fencing materials used to replace or
499 repair farm fences on land classified as agricultural under s.
500 193.461, Florida Statutes, is exempt from the tax imposed under
501 chapter 212, Florida Statutes, during the period from October
502 10, 2018, through June 30, 2019, if the fencing materials will
503 be or were used to replace or repair fences that were damaged as
504 a direct result of the impact of Hurricane Michael. The



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505 exemption provided by this section is available only through a
506 refund from the Department of Revenue of previously paid taxes.

507 (2) To receive a refund pursuant to this section, the owner
508 of the fencing materials or the real property into which the
509 fencing materials were incorporated must apply to the Department
510 of Revenue by December 31, 2019. The refund application must
511 include the following information:

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

513 (b) The address and assessment roll parcel number of the
514 agricultural land in which the fencing materials were or will be
515 used.

516 (c) The sales invoice or other proof of purchase of the
517 fencing materials, showing the amount of sales tax paid, the
518 date of purchase, and the name and address of the dealer from
519 whom the materials were purchased.

520 (d) An affidavit executed by the owner of the fencing
521 materials or the real property into which the fencing materials
522 were or will be incorporated, including a statement that the
523 fencing materials were or will be used to replace or repair
524 fencing damaged as a direct result of the impact of Hurricane
525 Michael.

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

530 (4) This section is deemed a revenue law for the purposes
531 of ss. 213.05 and 213.06, Florida Statutes, and s. 72.011,
532 Florida Statutes, applies to this section.

533 (5) This section operates retroactively to October 10,



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534 2018.

535 (6) The Department of Revenue is authorized, and all
536 conditions are deemed met, to adopt emergency rules pursuant to
537 s. 120.54(4), Florida Statutes, for the purpose of implementing
538 this section. Notwithstanding any other provision of law,
539 emergency rules adopted pursuant to this subsection are
540 effective for 6 months after adoption and may be renewed during
541 the pendency of procedures to adopt permanent rules addressing
542 the subject of the emergency rules.

543 Section 20. Building materials used to replace or repair
544 nonresidential farm buildings damaged by Hurricane Michael.-

545 (1) Building materials used to replace or repair a
546 nonresidential farm building damaged as a direct result of the
547 impact of Hurricane Michael and purchased during the period from
548 October 10, 2018, through June 30, 2019, are exempt from the tax
549 imposed under chapter 212, Florida Statutes. The exemption
550 provided by this section is available only through a refund of
551 previously paid taxes.

552 (2) As used in this section, the term:

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

555 (b) "Nonresidential farm building" has the same meaning as
556 provided in s. 604.50, Florida Statutes.

557 (3) To receive a refund pursuant to this section, the owner
558 of the building materials or of the real property into which the
559 building materials will be or were incorporated must apply to
560 the Department of Revenue by December 31, 2019. The refund
561 application must include the following information:

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



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

565 (c) The sales invoice or other proof of purchase of the
566 building materials, showing the amount of sales tax paid, the
567 date of purchase, and the name and address of the dealer from
568 whom the materials were purchased.

569 (d) An affidavit executed by the owner of the building
570 materials or the real property into which the building materials
571 will be or were incorporated, including a statement that the
572 building materials were or will be used to replace or repair the
573 nonresidential farm building damaged as a direct result of the
574 impact of Hurricane Michael.

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

579 (5) This section is deemed a revenue law for the purposes
580 of ss. 213.05 and 213.06, Florida Statutes, and s. 72.011,
581 Florida Statutes, applies to this section.

582 (6) This section operates retroactively to October 10,
583 2018.

584 (7) The Department of Revenue is authorized, and all
585 conditions are deemed met, to adopt emergency rules pursuant to
586 s. 120.54(4), Florida Statutes, for the purpose of implementing
587 this section. Notwithstanding any other provision of law,
588 emergency rules adopted pursuant to this subsection are
589 effective for 6 months after adoption and may be renewed during
590 the pendency of procedures to adopt permanent rules addressing
591 the subject of the emergency rules.



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592 Section 21. Refund of fuel taxes used for agricultural
593 shipment or hurricane debris removal after Hurricane Michael.—

594 (1) Fuel purchased and used in this state during the period
595 from October 10, 2018, through June 30, 2019, which is or was
596 used in any motor vehicle driven or operated upon the public
597 highways of this state for agricultural shipment or hurricane
598 debris removal, is exempt from all state and county taxes
599 authorized or imposed under parts I and II of chapter 206,
600 Florida Statutes, excluding the taxes imposed under s.
601 206.41(1)(a) and (h), Florida Statutes. The exemption provided
602 by this section is available to the fuel purchaser in an amount
603 equal to the fuel tax imposed on fuel that was purchased for
604 agricultural shipment or hurricane debris removal during the
605 period from October 10, 2018, through June 30, 2019. The
606 exemption provided by this section is only available through a
607 refund from the Department of Revenue.

608 (2) As used in this section, the term:

609 (a) "Agricultural processing or storage facility" means
610 property used or useful in separating, cleaning, processing,
611 converting, packaging, handling, storing, and other activities
612 necessary to prepare crops, livestock, related products, and
613 other products of agriculture, and includes nonfarm facilities
614 that produce agricultural products, in whole or in part, through
615 natural processes, animal husbandry, and apiaries.

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

620 (c) "Agricultural shipment" means the transport of any



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621 agricultural product from a farm, nursery, forest, grove,
622 orchard, vineyard, garden, or apiary located in Okaloosa,
623 Walton, Holmes, Washington, Bay, Jackson, Calhoun, Gulf,
624 Gadsden, Liberty, Franklin, Leon, or Wakulla County to an
625 agricultural processing or storage facility.

626 (d) "Fuel" means motor fuel or diesel fuel, as those terms
627 are defined in ss. 206.01 and 206.86, Florida Statutes,
628 respectively.

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

631 (f) "Hurricane debris removal" means the transport of
632 Hurricane Michael debris from a farm, nursery, forest, grove,
633 orchard, vineyard, or apiary located in Okaloosa, Walton,
634 Holmes, Washington, Bay, Jackson, Calhoun, Gulf, Gadsden,
635 Liberty, Franklin, Leon or Wakulla County.

636 (g) "Motor vehicle" and "public highways" have the same
637 meanings as provided in s. 206.01, Florida Statutes.

638 (3) To receive a refund pursuant to this section, the fuel
639 purchaser must apply to the Department of Revenue by December
640 31, 2019. The refund application must include the following
641 information:

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

643 (b) The names and addresses of up to three owners of farms,
644 nurseries, forests, groves, orchards, vineyards, gardens, or
645 apiaries whose agricultural products were shipped or hurricane
646 debris was removed by the person seeking the refund pursuant to
647 this section.

648 (c) The sales invoice or other proof of purchase of the
649 fuel, showing the number of gallons of fuel purchased, the type



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650 of fuel purchased, the date of purchase, and the name and place
651 of business of the dealer from whom the fuel was purchased.

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

654 (e) An affidavit executed by the person seeking the refund
655 pursuant to this section, including a statement that he or she
656 purchased and used the fuel for which the refund is being
657 claimed during the period from October 10, 2018, through June
658 30, 2019, for an agricultural shipment or hurricane debris
659 removal.

660 (4) A person furnishing a false affidavit to the Department
661 of Revenue pursuant to subsection (3) is subject to the penalty
662 set forth in s. 206.11, Florida Statutes, and as otherwise
663 provided by law.

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

667 (6) This section is deemed a revenue law for the purposes
668 of ss. 213.05 and 213.06, Florida Statutes, and s. 72.011,
669 Florida Statutes, applies to this section.

670 (7) This section operates retroactively to October 10,
671 2018.

672 (8) The Department of Revenue is authorized, and all
673 conditions are deemed met, to adopt emergency rules pursuant to
674 s. 120.54(4), Florida Statutes, for the purpose of implementing
675 this section. Notwithstanding any other provision of law,
676 emergency rules adopted pursuant to this subsection are
677 effective for 6 months after adoption and may be renewed during
678 the pendency of procedures to adopt permanent rules addressing



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679 the subject of the emergency rules.

680 Section 22. (1) The provisions of this act relating to ss.
681 1011.71 and 1002.33, Florida Statutes, amending the use of
682 certain voted discretionary operating millages levied by school
683 districts, apply to such levies authorized by a vote of the
684 electors on or after July 1, 2019.

685 (2) Subsection (1) does not apply to voted discretionary
686 operating millages levied by a school district in any county as
687 defined in s. 125.011(1), Florida Statutes, and the provisions
688 of this act apply to revenues collected on or after July 1,
689 2019, in any such county.

690 Section 23. For the 2019-2020 fiscal year, the sum of
691 \$91,319 in nonrecurring funds is appropriated from the General
692 Revenue Fund to the Department of Revenue to administer this
693 act.

694 Section 24. Except as otherwise expressly provided in this
695 act, this act shall take effect upon becoming a law.

696
697 ===== T I T L E A M E N D M E N T =====

698 And the title is amended as follows:

699 Delete everything before the enacting clause
700 and insert:

701 A bill to be entitled
702 An act relating to taxation; amending s. 28.241, F.S.;
703 requiring that all of the proceeds from filing fees
704 for trial and appellate proceedings be deposited into
705 the State Courts Revenue Trust Fund; creating s.
706 193.4517, F.S.; defining terms; providing a tangible
707 personal property assessment limitation, during a



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708 certain timeframe and in certain counties, for certain
709 agricultural equipment rendered unable to be used due
710 to Hurricane Michael; specifying conditions for
711 applying for and receiving the assessment limitation;
712 providing procedures for petitioning the value
713 adjustment board if an application is denied;
714 providing retroactive application; amending s.
715 195.096, F.S.; specifying a requirement for the
716 Department of Revenue in reviewing assessment rolls in
717 certain counties in assessment years following a
718 natural disaster; authorizing the department to use
719 the best information available to estimate levels of
720 assessment; providing applicability and retroactive
721 operation; amending s. 201.02, Florida Statutes;
722 removing a limitation on the transfer of homestead
723 property deeds between spouses that are exempt from
724 documentary stamp tax; amending s. 212.031, F.S.;
725 reducing tax rates on rental or licensee fees for the
726 use of real property; amending section 212.08, Florida
727 Statutes; exempting from sales and use tax property
728 purchased for sale by a dealer and donated to a
729 501(c)(3) organization; amending s. 218.131, F.S.;
730 revising the date of distribution of appropriated
731 moneys to certain counties; amending s. 318.14, F.S.;
732 providing a specified reduction in civil penalty for
733 persons who are cited for certain noncriminal traffic
734 infractions and who elect to attend a certain driver
735 improvement course; removing a provision that required
736 that a portion of a certain civil penalty be deposited



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737 in the State Courts Revenue Trust Fund; amending s.
738 318.15, F.S.; conforming a provision to changes made
739 by the act; amending s. 624.51055, F.S.; specifying
740 when an eligible contribution to certain nonprofit
741 scholarship-funding organizations must be made for
742 purposes of claiming a credit against the insurance
743 premium tax; providing applicability; amending s.
744 741.01, F.S.; requiring that all of the proceeds from
745 a fee paid to the clerk of the circuit court for the
746 issuance of a marriage license be deposited monthly
747 into the State Courts Revenue Trust Fund; amending s.
748 1002.33, F.S.; conforming a provision to changes made
749 by the act; amending s. 1002.395, F.S.; specifying
750 that under the Florida Tax Credit Scholarship Program,
751 a taxpayer may apply for a credit against the
752 insurance premium tax to be used for a certain
753 timeframe; revising an insurer's authority to reduce
754 certain tax installment payments for purposes of
755 determining if a certain tax penalty is imposed;
756 providing applicability; amending s. 1011.71, F.S.;
757 defining the term "school operational purposes" to
758 include charter schools sponsored by a school
759 district; requiring that voted levies for school
760 operational purposes be shared with charter schools in
761 accordance with certain provisions; providing sales
762 tax exemptions for certain disaster preparedness
763 supplies during a certain timeframe; specifying
764 locations where the exemptions do not apply;
765 authorizing the department to adopt emergency rules;



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766 providing sales tax exemptions for certain clothing,
767 wallets, bags, school supplies, personal computers,
768 and personal computer-related accessories during a
769 certain timeframe; defining terms; specifying
770 locations where the exemptions do not apply;
771 authorizing certain dealers to opt out of
772 participating in the exemptions, subject to certain
773 conditions; authorizing the department to adopt
774 emergency rules; providing an appropriation; providing
775 a sales tax exemption for the purchase, within a
776 certain timeframe, of certain fencing materials used
777 to replace or repair fences damaged by Hurricane
778 Michael on agricultural lands; specifying that the
779 exemption is available only through a refund by the
780 department of previously paid taxes; specifying
781 requirements for applying for the refund; providing
782 penalties for furnishing a false affidavit; providing
783 construction and retroactive applicability;
784 authorizing the department to adopt emergency rules;
785 providing a sales tax exemption for the purchase,
786 within a certain timeframe, of building materials used
787 to replace or repair nonresidential farm buildings
788 damaged by Hurricane Michael; specifying that the
789 exemption is available only through a refund by the
790 department of previously paid taxes; defining the
791 terms "building materials" and "nonresidential farm
792 building"; specifying requirements for applying for
793 the refund; providing penalties for furnishing a false
794 affidavit; providing construction and retroactive



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795 applicability; authorizing the department to adopt
796 emergency rules; providing an exemption from certain
797 fuel taxes for fuel purchased, within a certain
798 timeframe, for use for agricultural shipment or
799 hurricane debris removal after Hurricane Michael;
800 specifying that the exemption is available only
801 through a refund by the department; defining terms;
802 specifying requirements for applying for the refund;
803 providing penalties for furnishing a false affidavit;
804 providing applicability and construction; providing
805 for retroactive operation; authorizing the department
806 to adopt emergency rules; providing applicability
807 relating to the use of certain voted discretionary
808 operating millages levied by school districts;
809 providing applicability; providing an appropriation;
810 providing effective dates.