

By the Committees on Appropriations; and Commerce and Tourism;
and Senator Gruters

576-04591-19

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1 A bill to be entitled
2 An act relating to taxation; amending s. 195.096,
3 F.S.; specifying a requirement for the Department of
4 Revenue in reviewing assessment rolls in certain
5 counties in assessment years following a natural
6 disaster; authorizing the department to use the best
7 information available to estimate levels of
8 assessment; providing retroactive applicability;
9 providing sales tax exemptions for specified disaster
10 preparedness supplies during a certain timeframe;
11 specifying locations where the exemptions do not
12 apply; providing sales tax exemptions for certain
13 clothing, wallets, bags, school supplies, personal
14 computers, and personal computer-related accessories
15 during a certain timeframe; defining terms; specifying
16 locations where the exemptions do not apply;
17 authorizing certain dealers to opt out of
18 participating in the exemptions, subject to certain
19 conditions; providing an appropriation; amending s.
20 218.131, F.S.; revising the date on which certain
21 appropriated moneys for certain counties are to be
22 distributed; authorizing the department to adopt
23 emergency rules for certain sales tax exemptions;
24 providing effective dates.

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26 Be It Enacted by the Legislature of the State of Florida:
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28 Section 1. Paragraph (g) is added to subsection (2) of
29 section 195.096, Florida Statutes, to read:

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30 195.096 Review of assessment rolls.—

31 (2) The department shall conduct, no less frequently than
32 once every 2 years, an in-depth review of the assessment rolls
33 of each county. The department need not individually study every
34 use-class of property set forth in s. 195.073, but shall at a
35 minimum study the level of assessment in relation to just value
36 of each classification specified in subsection (3). Such in-
37 depth review may include proceedings of the value adjustment
38 board and the audit or review of procedures used by the counties
39 to appraise property.

40 (g) Notwithstanding any other provision of this chapter, in
41 1 or more assessment years following a natural disaster in
42 counties for which a state of emergency was declared by
43 executive order or proclamation of the Governor pursuant to
44 chapter 252, if the department determines that the natural
45 disaster creates difficulties in the department's statistical
46 and analytical reviews of the assessment rolls in affected
47 counties, the department shall take all practicable steps to
48 maximize the representativeness and reliability of its
49 statistical and analytical reviews and may use the best
50 information available to estimate the levels of assessment. This
51 paragraph first applies to the 2019 assessment rolls and applies
52 retroactively to January 1, 2019.

53 Section 2. Disaster preparedness supplies; sales tax
54 holiday.—

55 (1) The tax levied under chapter 212, Florida Statutes, may
56 not be collected during the period from 12:01 a.m. on May 31,
57 2019, through 11:59 p.m. on June 6, 2019, on the retail sale of:

58 (a) A portable self-powered light source selling for \$20 or

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59 less.

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

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

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

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

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

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

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

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

76 (2) The tax exemptions provided in this section do not
77 apply to sales within a theme park or entertainment complex as
78 defined in s. 509.013(9), Florida Statutes, within a public
79 lodging establishment as defined in s. 509.013(4), Florida
80 Statutes, or within an airport as defined in s. 330.27(2),
81 Florida Statutes.

82 (3) This section shall take effect upon this act becoming a
83 law.

84 Section 3. Clothing, school supplies, and personal
85 computers and personal computer-related accessories sales tax
86 holiday.—

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

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88 not be collected during the period from 12:01 a.m. on August 2,
89 2019, through 11:59 p.m. on August 4, 2019, on the retail sale
90 of:

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

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

99 2. All footwear, excluding skis, swim fins, roller blades,
100 and skates.

101 (b) School supplies having a sales price of \$15 or less per
102 item. As used in this paragraph, the term "school supplies"
103 means pens, pencils, erasers, crayons, notebooks, notebook
104 filler paper, legal pads, binders, lunch boxes, construction
105 paper, markers, folders, poster board, composition books, poster
106 paper, scissors, cellophane tape, glue or paste, rulers,
107 computer disks, flash drives, staplers and staples used to
108 secure paper products, protractors, compasses, and calculators.

109 (2) The tax levied under chapter 212, Florida Statutes, may
110 not be collected during the period from 12:01 a.m. on August 2,
111 2019, through 11:59 p.m. on August 4, 2019, on the first \$1,000
112 of the sales price of personal computers or personal computer-
113 related accessories purchased for noncommercial home or personal
114 use. For purposes of this subsection, the term:

115 (a) "Personal computers" includes electronic book readers,
116 laptops, desktops, handhelds, tablets, or tower computers. The

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117 term does not include cellular telephones, video game consoles,
118 digital media receivers, or devices that are not primarily
119 designed to process data.

120 (b) "Personal computer-related accessories" includes
121 keyboards, mice, personal digital assistants, monitors, other
122 peripheral devices, modems, routers, and non-recreational
123 software, regardless of whether the accessories are used in
124 association with a personal computer base unit. The term does
125 not include furniture or systems, devices, software, or
126 peripherals that are designed or intended primarily for
127 recreational use. The term "monitor" does not include any device
128 that includes a television tuner.

129 (3) The tax exemptions provided in this section do not
130 apply to sales within a theme park or entertainment complex as
131 defined in s. 509.013(9), Florida Statutes, within a public
132 lodging establishment as defined in s. 509.013(4), Florida
133 Statutes, or within an airport as defined in s. 330.27(2),
134 Florida Statutes.

135 (4) The tax exemptions provided in this section may apply
136 at the option of a dealer if less than 5 percent of the dealer's
137 gross sales of tangible personal property in the prior calendar
138 year is comprised of items that would be exempt under this
139 section. If a qualifying dealer chooses not to participate in
140 the tax holiday, by August 1, 2019, the dealer must notify the
141 Department of Revenue in writing of its election to collect
142 sales tax during the holiday and must post a copy of that notice
143 in a conspicuous location at its place of business.

144 (5) For the 2018-2019 fiscal year, the sum of \$237,000 in
145 nonrecurring funds is appropriated from the General Revenue Fund

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146 to the Department of Revenue for the purpose of implementing
147 this section. Funds remaining unexpended or unencumbered from
148 this appropriation as of June 30, 2019, shall revert and be
149 reappropriated for the same purpose in the 2019-2020 fiscal
150 year.

151 (6) This section shall take effect upon this act becoming a
152 law.

153 Section 4. Subsection (1) of section 218.131, Florida
154 Statutes, is amended to read:

155 218.131 Offset for tax loss associated with reductions in
156 value of certain residences due to specified hurricanes.—

157 (1) In the 2019-2020 fiscal year, the Legislature shall
158 appropriate moneys to offset the reductions in ad valorem tax
159 revenue experienced by Monroe County and by fiscally constrained
160 counties, as defined in s. 218.67(1), and all taxing
161 jurisdictions within such counties, which occur as a direct
162 result of the implementation of s. 197.318. The moneys
163 appropriated for this purpose shall be distributed in June
164 ~~January~~ 2020 among the affected taxing jurisdictions based on
165 each jurisdiction's reduction in ad valorem tax revenue
166 resulting from the implementation of s. 197.318.

167 Section 5. The Department of Revenue may, and all
168 conditions are deemed met to, adopt emergency rules pursuant to
169 s. 120.54(4), Florida Statutes, to administer sections 2 and 3
170 of this act. This section shall take effect upon this act
171 becoming a law.

172 Section 6. Except as otherwise expressly provided in this
173 act and except for this section, which shall take effect upon
174 this act becoming a law, this act shall take effect July 1,

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