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LEGISLATIVE ACTION

Senate

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House

Floor: 1/RE/2R

05/02/2019 02:48 PM

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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~~



176464

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



176464

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



176464

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



176464

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



176464

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.



176464

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.—



176464

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:





176464

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



176464

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



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



176464

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



176464

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,



176464

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,



176464

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,



176464

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





176464

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



176464

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



176464

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,



176464

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.



176464

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.



176464

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



176464

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



176464

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





176464

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



176464

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



176464

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;



176464

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



176464

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.