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LEGISLATIVE ACTION

Senate	.	House
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Floor: 1/AD/3R	.	Floor: CA
05/03/2019 04:35 PM	.	05/03/2019 09:31 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~~



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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



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



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



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



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.



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.—



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:





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



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

269 1002.395 Florida Tax Credit Scholarship Program.—

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

271 (b) A taxpayer may submit an application to the department  
272 for a tax credit or credits under one or more of s. 211.0251, s.



273 212.1831, s. 220.1875, s. 561.1211, or s. 624.51055.

274 1. The taxpayer shall specify in the application each tax  
275 for which the taxpayer requests a credit and the applicable  
276 taxable year for a credit under s. 220.1875 or s. 624.51055 or  
277 the applicable state fiscal year for a credit under s. 211.0251,  
278 s. 212.1831, or s. 561.1211. For purposes of s. 220.1875, a  
279 taxpayer may apply for a credit to be used for a prior taxable  
280 year before the date the taxpayer is required to file a return  
281 for that year pursuant to s. 220.222. For purposes of s.  
282 624.51055, a taxpayer may apply for a credit to be used for a  
283 prior taxable year before the date the taxpayer is required to  
284 file a return for that prior taxable year pursuant to ss.  
285 624.509 and 624.5092. The department shall approve tax credits  
286 on a first-come, first-served basis and must obtain the  
287 division's approval before approving a tax credit under s.  
288 561.1211.

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

293 (g) For purposes of calculating the underpayment of  
294 estimated corporate income taxes pursuant to s. 220.34 and tax  
295 installment payments for taxes on insurance premiums or  
296 assessments under s. 624.5092, the final amount due is the  
297 amount after credits earned under s. 220.1875 or s. 624.51055  
298 for contributions to eligible nonprofit scholarship-funding  
299 organizations are deducted.

300 1. For purposes of determining if a penalty or interest  
301 shall be imposed for underpayment of estimated corporate income



302 tax pursuant to s. 220.34(2)(d)1., a taxpayer may, after earning  
303 a credit under s. 220.1875, reduce any estimated payment in that  
304 taxable year by the amount of the credit. This subparagraph  
305 applies to contributions made on or after July 1, 2014.

306 2. For purposes of determining if a penalty under s.  
307 624.5092 shall be imposed, an insurer ~~may~~, after earning a  
308 credit under s. 624.51055 for a taxable year, may reduce any ~~the~~  
309 ~~following~~ installment payment for such taxable year of 27  
310 percent of the amount of the net tax due as reported on the  
311 return for the preceding year under s. 624.5092(2)(b) by the  
312 amount of the credit. This subparagraph applies to contributions  
313 made on or after July 1, 2014.

314 Section 14. The amendment made by this act to s. 1002.395,  
315 Florida Statutes, first applies to insurance premium taxable  
316 years beginning on or after January 1, 2019.

317 Section 15. Disaster preparedness supplies; sales tax  
318 holiday.-

319 (1) The tax levied under chapter 212, Florida Statutes, may  
320 not be collected during the period from 12:01 a.m. on May 31,  
321 2019, through 11:59 p.m. on June 6, 2019, on the sale of:

322 (a) A portable self-powered light source selling for \$20 or  
323 less.

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

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

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

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



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

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

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

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

340 (2) The tax exemptions provided in this section do not  
341 apply to sales within a theme park or entertainment complex as  
342 defined in s. 509.013(9), Florida Statutes, within a public  
343 lodging establishment as defined in s. 509.013(4), Florida  
344 Statutes, or within an airport as defined in s. 330.27(2),  
345 Florida Statutes.

346 (3) The Department of Revenue is authorized, and all  
347 conditions are deemed met, to adopt emergency rules pursuant to  
348 s. 120.54(4), Florida Statutes, for the purpose of implementing  
349 this section. Notwithstanding any other provision of law,  
350 emergency rules adopted pursuant to this subsection are  
351 effective for 6 months after adoption and may be renewed during  
352 the pendency of procedures to adopt permanent rules addressing  
353 the subject of the emergency rules.

354 Section 16. Clothing, school supplies, personal computers,  
355 and personal computer-related accessories; sales tax holiday.-

356 (1) The tax levied under chapter 212, Florida Statutes, may  
357 not be collected during the period from 12:01 a.m. on August 2,  
358 2019, through 11:59 p.m. on August 6, 2019, on the retail sale  
359 of:



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

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

368 2. All footwear, excluding skis, swim fins, roller blades,  
369 and skates.

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

378 (2) The tax levied under chapter 212, Florida Statutes, may  
379 not be collected during the period from 12:01 a.m. on August 2,  
380 2019, through 11:59 p.m. on August 6, 2019, on the retail sale  
381 of personal computers or personal computer-related accessories  
382 having a sales price of \$1,000 or less per item and purchased  
383 for noncommercial home or personal use. As used in this  
384 subsection, the term:

385 (a) "Personal computers" includes electronic book readers,  
386 laptops, desktops, handhelds, tablets, or tower computers. The  
387 term does not include cellular telephones, video game consoles,  
388 digital media receivers, or devices that are not primarily



389 designed to process data.

390 (b) "Personal computer-related accessories" includes  
391 keyboards, mice, personal digital assistants, monitors, other  
392 peripheral devices, modems, routers, and nonrecreational  
393 software, regardless of whether the accessories are used in  
394 association with a personal computer base unit. The term does  
395 not include furniture or systems, devices, software, or  
396 peripherals that are designed or intended primarily for  
397 recreational use. The term "monitor" does not include any device  
398 that includes a television tuner.

399 (3) The tax exemptions provided in this section do not  
400 apply to sales within a theme park or entertainment complex as  
401 defined in s. 509.013(9), Florida Statutes, within a public  
402 lodging establishment as defined in s. 509.013(4), Florida  
403 Statutes, or within an airport as defined in s. 330.27(2),  
404 Florida Statutes.

405 (4) The tax exemptions provided in this section may apply  
406 at the option of a dealer if less than 5 percent of the dealer's  
407 gross sales of tangible personal property in the prior calendar  
408 year are comprised of items that would be exempt under this  
409 section. If a qualifying dealer chooses not to participate in  
410 the tax holiday, by August 1, 2019, the dealer must notify the  
411 Department of Revenue in writing of its election to collect  
412 sales tax during the holiday and must post a copy of that notice  
413 in a conspicuous location at its place of business.

414 (5) 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 (6) For the 2018-2019 fiscal year, the sum of \$237,000 in  
423 nonrecurring funds is appropriated from the General Revenue Fund  
424 to the Department of Revenue for the purpose of implementing  
425 this section. Funds remaining unexpended or unencumbered from  
426 this appropriation as of June 30, 2019, shall revert and be  
427 reappropriated for the same purpose in the 2019-2020 fiscal  
428 year.

429 Section 17. Fencing materials used in agriculture.-

430 (1) The purchase of fencing materials used to replace or  
431 repair farm fences on land classified as agricultural under s.  
432 193.461, Florida Statutes, is exempt from the tax imposed under  
433 chapter 212, Florida Statutes, during the period from October  
434 10, 2018, through June 30, 2019, if the fencing materials will  
435 be or were used to replace or repair fences that were damaged as  
436 a direct result of the impact of Hurricane Michael. The  
437 exemption provided by this section is available only through a  
438 refund from the Department of Revenue of previously paid taxes.

439 (2) To receive a refund pursuant to this section, the owner  
440 of the fencing materials or the real property into which the  
441 fencing materials were incorporated must apply to the Department  
442 of Revenue by December 31, 2019. The refund application must  
443 include the following information:

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

445 (b) The address and assessment roll parcel number of the  
446 agricultural land in which the fencing materials were or will be





447 used.

448 (c) The sales invoice or other proof of purchase of the  
449 fencing materials, showing the amount of sales tax paid, the  
450 date of purchase, and the name and address of the dealer from  
451 whom the materials were purchased.

452 (d) An affidavit executed by the owner of the fencing  
453 materials or the real property into which the fencing materials  
454 were or will be incorporated, including a statement that the  
455 fencing materials were or will be used to replace or repair  
456 fencing damaged as a direct result of the impact of Hurricane  
457 Michael.

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

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

465 (5) This section operates retroactively to October 10,  
466 2018.

467 (6) The Department of Revenue is authorized, and all  
468 conditions are deemed met, to adopt emergency rules pursuant to  
469 s. 120.54(4), Florida Statutes, for the purpose of implementing  
470 this section. Notwithstanding any other provision of law,  
471 emergency rules adopted pursuant to this subsection are  
472 effective for 6 months after adoption and may be renewed during  
473 the pendency of procedures to adopt permanent rules addressing  
474 the subject of the emergency rules.

475 Section 18. Building materials used to replace or repair



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476 nonresidential farm buildings damaged by Hurricane Michael.-  
477 (1) Building materials used to replace or repair a  
478 nonresidential farm building damaged as a direct result of the  
479 impact of Hurricane Michael and purchased during the period from  
480 October 10, 2018, through June 30, 2019, are exempt from the tax  
481 imposed under chapter 212, Florida Statutes. The exemption  
482 provided by this section is available only through a refund of  
483 previously paid taxes.  
484 (2) As used in this section, the term:  
485 (a) "Building materials" means tangible personal property  
486 that becomes a component part of a nonresidential farm building.  
487 (b) "Nonresidential farm building" has the same meaning as  
488 provided in s. 604.50, Florida Statutes.  
489 (3) To receive a refund pursuant to this section, the owner  
490 of the building materials or of the real property into which the  
491 building materials will be or were incorporated must apply to  
492 the Department of Revenue by December 31, 2019. The refund  
493 application must include the following information:  
494 (a) The name and address of the person claiming the refund.  
495 (b) The address and assessment roll parcel number of the  
496 real property where the building materials were or will be used.  
497 (c) The sales invoice or other proof of purchase of the  
498 building materials, showing the amount of sales tax paid, the  
499 date of purchase, and the name and address of the dealer from  
500 whom the materials were purchased.  
501 (d) An affidavit executed by the owner of the building  
502 materials or the real property into which the building materials  
503 will be or were incorporated, including a statement that the  
504 building materials were or will be used to replace or repair the



505 nonresidential farm building damaged as a direct result of the  
506 impact of Hurricane Michael.

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

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

514 (6) This section operates retroactively to October 10,  
515 2018.

516 (7) The Department of Revenue is authorized, and all  
517 conditions are deemed met, to adopt emergency rules pursuant to  
518 s. 120.54(4), Florida Statutes, for the purpose of implementing  
519 this section. Notwithstanding any other provision of law,  
520 emergency rules adopted pursuant to this subsection are  
521 effective for 6 months after adoption and may be renewed during  
522 the pendency of procedures to adopt permanent rules addressing  
523 the subject of the emergency rules.

524 Section 19. Refund of fuel taxes used for agricultural  
525 shipment or hurricane debris removal after Hurricane Michael.-

526 (1) Fuel purchased and used in this state during the period  
527 from October 10, 2018, through June 30, 2019, which is or was  
528 used in any motor vehicle driven or operated upon the public  
529 highways of this state for agricultural shipment or hurricane  
530 debris removal, is exempt from all state and county taxes  
531 authorized or imposed under parts I and II of chapter 206,  
532 Florida Statutes, excluding the taxes imposed under s.  
533 206.41(1)(a) and (h), Florida Statutes. The exemption provided



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534 by this section is available to the fuel purchaser in an amount  
535 equal to the fuel tax imposed on fuel that was purchased for  
536 agricultural shipment or hurricane debris removal during the  
537 period from October 10, 2018, through June 30, 2019. The  
538 exemption provided by this section is only available through a  
539 refund from the Department of Revenue.

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

541 (a) "Agricultural processing or storage facility" means  
542 property used or useful in separating, cleaning, processing,  
543 converting, packaging, handling, storing, and other activities  
544 necessary to prepare crops, livestock, related products, and  
545 other products of agriculture, and includes nonfarm facilities  
546 that produce agricultural products, in whole or in part, through  
547 natural processes, animal husbandry, and apiaries.

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

552 (c) "Agricultural shipment" means the transport of any  
553 agricultural product from a farm, nursery, forest, grove,  
554 orchard, vineyard, garden, or apiary located in Okaloosa,  
555 Walton, Holmes, Washington, Bay, Jackson, Calhoun, Gulf,  
556 Gadsden, Liberty, Franklin, Leon, or Wakulla County to an  
557 agricultural processing or storage facility.

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

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



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

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

570           (3) To receive a refund pursuant to this section, the fuel  
571 purchaser must apply to the Department of Revenue by December  
572 31, 2019. The refund application must include the following  
573 information:

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

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

580           (c) The sales invoice or other proof of purchase of the  
581 fuel, showing the number of gallons of fuel purchased, the type  
582 of fuel purchased, the date of purchase, and the name and place  
583 of business of the dealer from whom the fuel was purchased.

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

586           (e) An affidavit executed by the person seeking the refund  
587 pursuant to this section, including a statement that he or she  
588 purchased and used the fuel for which the refund is being  
589 claimed during the period from October 10, 2018, through June  
590 30, 2019, for an agricultural shipment or hurricane debris  
591 removal.



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

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

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

602       (7) This section operates retroactively to October 10,  
603 2018.

604       (8) The Department of Revenue is authorized, and all  
605 conditions are deemed met, to adopt emergency rules pursuant to  
606 s. 120.54(4), Florida Statutes, for the purpose of implementing  
607 this section. Notwithstanding any other provision of law,  
608 emergency rules adopted pursuant to this subsection are  
609 effective for 6 months after adoption and may be renewed during  
610 the pendency of procedures to adopt permanent rules addressing  
611 the subject of the emergency rules.

612       Section 20. For the 2019-2020 fiscal year, the sum of  
613 \$91,319 in nonrecurring funds is appropriated from the General  
614 Revenue Fund to the Department of Revenue to administer this  
615 act.

616       Section 21. Except as otherwise expressly provided in this  
617 act, this act shall take effect upon becoming a law.

618  
619 ===== T I T L E   A M E N D M E N T =====

620 And the title is amended as follows:



621 Delete everything before the enacting clause  
622 and insert:

623 A bill to be entitled  
624 An act relating to taxation; amending s. 28.241, F.S.;  
625 requiring that all of the proceeds from filing fees  
626 for trial and appellate proceedings be deposited into  
627 the State Courts Revenue Trust Fund; creating s.  
628 193.4517, F.S.; defining terms; providing a tangible  
629 personal property assessment limitation, during a  
630 certain timeframe and in certain counties, for certain  
631 agricultural equipment rendered unable to be used due  
632 to Hurricane Michael; specifying conditions for  
633 applying for and receiving the assessment limitation;  
634 providing procedures for petitioning the value  
635 adjustment board if an application is denied;  
636 providing retroactive application; amending s.  
637 195.096, F.S.; specifying a requirement for the  
638 Department of Revenue in reviewing assessment rolls in  
639 certain counties in assessment years following a  
640 natural disaster; authorizing the department to use  
641 the best information available to estimate levels of  
642 assessment; providing applicability and retroactive  
643 operation; amending s. 201.02, F.S.; removing a  
644 limitation on the transfer of homestead property deeds  
645 between spouses that are exempt from documentary stamp  
646 tax; amending s. 212.031, F.S.; reducing tax rates on  
647 rental or licensee fees for the use of real property;  
648 amending s. 212.08, F.S.; exempting from sales and use  
649 tax property purchased for sale by a dealer and



650 donated to a 501(c)(3) organization; amending s.  
651 218.131, F.S.; revising the date of distribution of  
652 appropriated moneys to certain counties; amending s.  
653 318.14, F.S.; providing a specified reduction in civil  
654 penalty for persons who are cited for certain  
655 noncriminal traffic infractions and who elect to  
656 attend a certain driver improvement course; removing a  
657 provision that required that a portion of a certain  
658 civil penalty be deposited in the State Courts Revenue  
659 Trust Fund; amending s. 318.15, F.S.; conforming a  
660 provision to changes made by the act; amending s.  
661 624.51055, F.S.; specifying when an eligible  
662 contribution to certain nonprofit scholarship-funding  
663 organizations must be made for purposes of claiming a  
664 credit against the insurance premium tax; providing  
665 applicability; amending s. 741.01, F.S.; requiring  
666 that all of the proceeds from a fee paid to the clerk  
667 of the circuit court for the issuance of a marriage  
668 license be deposited monthly into the State Courts  
669 Revenue Trust Fund; amending s. 1002.395, F.S.;  
670 specifying that under the Florida Tax Credit  
671 Scholarship Program, a taxpayer may apply for a credit  
672 against the insurance premium tax to be used for a  
673 certain timeframe; revising an insurer's authority to  
674 reduce certain tax installment payments for purposes  
675 of determining if a certain tax penalty is imposed;  
676 providing applicability; providing sales tax  
677 exemptions for certain disaster preparedness supplies  
678 during a certain timeframe; specifying locations where





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679 the exemptions do not apply; authorizing the  
680 department to adopt emergency rules; providing sales  
681 tax exemptions for certain clothing, wallets, bags,  
682 school supplies, personal computers, and personal  
683 computer-related accessories during a certain  
684 timeframe; defining terms; specifying locations where  
685 the exemptions do not apply; authorizing certain  
686 dealers to opt out of participating in the exemptions,  
687 subject to certain conditions; authorizing the  
688 department to adopt emergency rules; providing an  
689 appropriation; providing a sales tax exemption for the  
690 purchase, within a certain timeframe, of certain  
691 fencing materials used to replace or repair fences  
692 damaged by Hurricane Michael on agricultural lands;  
693 specifying that the exemption is available only  
694 through a refund by the department of previously paid  
695 taxes; specifying requirements for applying for the  
696 refund; providing penalties for furnishing a false  
697 affidavit; providing construction and retroactive  
698 applicability; authorizing the department to adopt  
699 emergency rules; providing a sales tax exemption for  
700 the purchase, within a certain timeframe, of building  
701 materials used to replace or repair nonresidential  
702 farm buildings damaged by Hurricane Michael;  
703 specifying that the exemption is available only  
704 through a refund by the department of previously paid  
705 taxes; defining the terms "building materials" and  
706 "nonresidential farm building"; specifying  
707 requirements for applying for the refund; providing



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708 penalties for furnishing a false affidavit; providing  
709 construction and retroactive applicability;  
710 authorizing the department to adopt emergency rules;  
711 providing an exemption from certain fuel taxes for  
712 fuel purchased, within a certain timeframe, for use  
713 for agricultural shipment or hurricane debris removal  
714 after Hurricane Michael; specifying that the exemption  
715 is available only through a refund by the department;  
716 defining terms; specifying requirements for applying  
717 for the refund; providing penalties for furnishing a  
718 false affidavit; providing applicability and  
719 construction; providing for retroactive operation;  
720 authorizing the department to adopt emergency rules;  
721 providing an appropriation; providing effective dates.