

1 A bill to be entitled
2 An act relating to taxation; amending s. 195.096,
3 F.S.; authorizing the Department of Revenue to change
4 the methodology for statistical and analytical reviews
5 for certain assessment purposes if it first makes
6 specific determinations concerning natural disasters
7 in counties; amending s. 196.197, F.S.; providing
8 criteria to be used in determining the value of tax
9 exemptions for charitable use of certain hospitals;
10 defining the term "unadjusted exempt value"; providing
11 application requirements for tax exemptions on certain
12 properties; amending s. 212.031, F.S.; reducing the
13 tax levied on rental or license fees charged for the
14 use of real property; making technical changes;
15 amending s. 218.131, F.S.; revising the timing of
16 distribution of moneys to certain counties impacted by
17 a reduction in ad valorem tax revenue resulting from
18 certain tax abatements related to specified
19 hurricanes; creating s. 220.197, F.S.; providing a tax
20 credit for certain taxpayers who cover services
21 provided by telehealth; authorizing an unused tax
22 credit amount to be carried forward for a certain
23 period of time; authorizing the Department of Revenue
24 to perform audits and investigations under certain
25 circumstances; authorizing the department to pursue

26 recovery of tax credits if the taxpayer received a
27 credit for which the taxpayer was not entitled;
28 authorizing the transfer of a tax credit under certain
29 circumstances; authorizing the department and the
30 Office of Insurance Regulation to adopt rules;
31 amending s. 624.509, F.S.; providing that a health
32 insurer or health maintenance organization is allowed
33 a tax credit against a specified tax imposed if it
34 covers services provided by telehealth; authorizing an
35 unused tax credit amount to be carried forward for a
36 certain period of time; authorizing the Department of
37 Revenue to perform audits and investigations under
38 certain circumstances; authorizing the department to
39 pursue recovery of tax credits if the taxpayer
40 received such credit for which the taxpayer was not
41 entitled; authorizing the transfer of a tax credit
42 under certain circumstances; authorizing the
43 department and the Office of Insurance Regulation to
44 adopt rules; providing that an insurer claiming the
45 tax credit is not required to pay any additional
46 retaliatory tax; providing definitions; amending s.
47 624.51055, F.S.; specifying contribution deadlines for
48 an insurance premium tax credit; amending s. 1002.33,
49 F.S.; conforming provisions to changes made by the
50 act; amending s. 1002.395, F.S.; specifying dates by

51 | which certain taxpayers may apply for insurance
52 | premium tax credit; allowing insurance premium tax
53 | credit amounts to be applied retroactively to
54 | installment payments for purposes of determining
55 | penalty amounts; amending s. 1011.71, F.S.; providing
56 | that certain school district voted operating millage
57 | levies be shared with charter schools in the school
58 | district; providing a sales and use tax exemption for
59 | certain tangible personal property related to disaster
60 | preparedness during a specified period; providing
61 | exceptions to the exemption; providing an exemption
62 | from the sales and use tax for the retail sale of
63 | certain clothing, school supplies, and personal
64 | computers and personal computer-related accessories
65 | during a specified period; providing exceptions to the
66 | exemption; providing appropriations to the Department
67 | of Revenue for implementation purposes; providing
68 | applicability; authorizing the department to adopt
69 | emergency rules; providing effective dates.

70 |
71 | Be It Enacted by the Legislature of the State of Florida:

72 |
73 | Section 1. Paragraph (g) is added to subsection (2) of
74 | section 195.096, Florida Statutes, to read:

75 | 195.096 Review of assessment rolls.—

76 (2) The department shall conduct, no less frequently than
77 once every 2 years, an in-depth review of the assessment rolls
78 of each county. The department need not individually study every
79 use-class of property set forth in s. 195.073, but shall at a
80 minimum study the level of assessment in relation to just value
81 of each classification specified in subsection (3). Such in-
82 depth review may include proceedings of the value adjustment
83 board and the audit or review of procedures used by the counties
84 to appraise property.

85 (g) Notwithstanding any other provision of this chapter,
86 in one or more assessment years following a natural disaster in
87 counties for which a state of emergency was declared by
88 executive order or proclamation of the Governor pursuant to
89 chapter 252, if the department determines that the natural
90 disaster creates difficulties in its statistical and analytical
91 reviews of the assessment rolls in affected counties, the
92 department shall take all practicable steps to maximize the
93 representativeness and reliability of its statistical and
94 analytical reviews and may use the best information available to
95 estimate the levels of assessment. This paragraph first applies
96 to the 2019 assessment rolls and is retroactive to January 1,
97 2019.

98 Section 2. Subsection (3) is added to Section 196.197,
99 Florida Statutes, to read:

100 196.197 Additional provisions for exempting property used

101 by hospitals, nursing homes, and homes for special services.—In
102 addition to criteria for granting exemptions for charitable use
103 of property set forth in other sections of this chapter,
104 hospitals, nursing homes, and homes for special services shall
105 be exempt if ~~to the extent that~~ they meet the following
106 criteria:

107 (3) (a) In determining the extent of the exemption to be
108 granted to institutions licensed as hospitals, the unadjusted
109 exempt value shall be multiplied by a fraction, not to exceed 1,
110 the numerator of which is the value of the net community benefit
111 expense attributable to the hospital property as determined
112 under paragraph (b), and the denominator of which is the product
113 of the unadjusted exempt value for the immediately prior year
114 and the most recent final adopted millage rates applicable to
115 the property. For purposes of this section the term "unadjusted
116 exempt value" means the value exempted in a tax year for the
117 charitable use of property as provided in other sections of this
118 chapter and as limited by subsections (1) and (2).

119 (b) The net community benefit expense attributable to a
120 hospital property is that portion of the net community benefit
121 expense reported by the applicant on its most recently filed
122 Internal Revenue Service Form 990, schedule H, attributable only
123 to those services and activities provided or performed by the
124 hospital using the property for which an exemption is being
125 sought. If the owner of the hospital property owns more than one

126 hospital, the exemption for property used by a hospital shall be
127 calculated using only the community benefit expense attributable
128 to that hospital.

129 (c) The application for an exemption under this section
130 must include, but is not limited to:

131 1. A copy of the hospital owner's most recently filed
132 Internal Revenue Service Form 990, schedule H.

133 2. A statement of the net community benefit expense
134 attributable to the hospital property for which the exemption is
135 being sought.

136 3. A statement signed by the hospital's chief executive
137 officer that, upon his or her reasonable knowledge and belief,
138 the statement of the net community benefit expense attributable
139 to the hospital property is true and correct and that the
140 hospital's policies for calculating the net community benefit
141 expense are consistent with the guidelines set by the Internal
142 Revenue Service Form 990.

143 4. A statement signed by a certified public accountant
144 that, upon his or her reasonable knowledge and belief, the
145 statement of the hospital's net community benefit expense
146 attributable to the hospital property is mathematically
147 accurate and consistent with the hospital's policies for
148 calculating the net community benefit expense.

149 Section 3. Effective January 1, 2020, paragraphs (c) and
150 (d) of subsection (1) of section 212.031, Florida Statutes, are

151 amended to read:

152 212.031 Tax on rental or license fee for use of real
 153 property.—

154 (1)

155 (c) For the exercise of such privilege, a tax is levied at
 156 the rate of 5.35 ~~5.7~~ percent of and on the total rent or license
 157 fee charged for such real property by the person charging or
 158 collecting the rental or license fee. The total rent or license
 159 fee charged for such real property must ~~shall~~ include payments
 160 for the granting of a privilege to use or occupy real property
 161 for any purpose and must ~~shall~~ include base rent, percentage
 162 rents, or similar charges. Such charges must ~~shall~~ be included
 163 in the total rent or license fee subject to tax under this
 164 section whether or not they can be attributed to the ability of
 165 the lessor's or licensor's property as used or operated to
 166 attract customers. Payments for intrinsically valuable personal
 167 property such as franchises, trademarks, service marks, logos,
 168 or patents are not subject to tax under this section. If ~~In the~~
 169 ~~case of~~ a contractual arrangement ~~that~~ provides for ~~both~~
 170 payments that are taxable as total rent or license fee and
 171 payments that are not subject to tax, the tax shall be based on
 172 a reasonable allocation of such payments and does ~~shall~~ not
 173 apply to the ~~that~~ portion ~~which is~~ for the nontaxable payments.

174 (d) If ~~When~~ the rental or license fee of any such real
 175 property is paid by way of property, goods, wares, merchandise,

176 services, or other thing of value, the tax shall be at the rate
 177 of 5.35 ~~5.7~~ percent of the value of the property, goods, wares,
 178 merchandise, services, or other thing of value.

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

181 218.131 Offset for tax loss associated with reductions in
 182 value of certain residences due to specified hurricanes.—

183 (1) In the 2019-2020 fiscal year, the Legislature shall
 184 appropriate moneys to offset the reductions in ad valorem tax
 185 revenue experienced by Monroe County and by fiscally constrained
 186 counties, as defined in s. 218.67(1), and all taxing
 187 jurisdictions within such counties, which occur as a direct
 188 result of the implementation of s. 197.318. The moneys
 189 appropriated for this purpose shall be distributed in June
 190 ~~January~~ 2020 among the affected taxing jurisdictions based on
 191 each jurisdiction's reduction in ad valorem tax revenue
 192 resulting from the implementation of s. 197.318.

193 Section 5. Section 220.197, Florida Statutes, is created
 194 to read:

195 220.197 Telehealth tax credit.—

196 (1) For tax years beginning on or after January 1, 2020,
 197 and before January 1, 2025, a credit against the tax imposed by
 198 this chapter equal to the credit amount provided in s.
 199 624.509(9)(a) is allowed for taxpayers eligible to receive the
 200 tax credit provided in s. 624.509(9)(a), but with insufficient

201 tax liability under s. 624.509 to use such tax credit.

202 (2) If the credit allowed under this section is not fully
203 used in any single year because of insufficient tax liability on
204 the part of the taxpayer, the unused amount may be carried
205 forward for a period not to exceed 5 years.

206 (3) (a) In addition to its existing audit and investigation
207 authority, the department may perform any additional financial
208 and technical audits and investigations, including examining the
209 accounts, books, and records of the taxpayer, to verify
210 eligibility for the allowable credit and to ensure compliance
211 with this section. The Office of Insurance Regulation shall
212 provide technical assistance when requested by the department on
213 any audits or examinations performed pursuant to this paragraph.

214 (b) If the department determines, as a result of an audit
215 or examination or from information received from the Office of
216 Insurance Regulation, that a taxpayer received a tax credit
217 under this section to which the taxpayer was not entitled, the
218 department shall pursue recovery of such funds pursuant to the
219 laws and rules governing the assessment of taxes.

220 (4) A taxpayer may transfer a credit for which the
221 taxpayer qualifies under subsection (1), in whole or in part, to
222 any taxpayer by written agreement. To perfect the transfer, the
223 transferor shall provide the department with a written transfer
224 statement notifying the department of the transferor's intent to
225 transfer the tax credit to the transferee; the date that the

226 transfer is effective; the transferee's name, address, and
227 federal taxpayer identification number; the tax period; and the
228 amount of tax credit to be transferred. The department shall,
229 upon receipt of the transfer statement, provide the transferee
230 and the office with a certificate reflecting the tax credit
231 amount transferred. A copy of the certificate must be attached
232 to each tax return for which the transferee seeks to apply such
233 tax credit.

234 (5) The department and the Office of Insurance Regulation
235 may adopt rules to provide the administrative guidelines and
236 procedures required to administer this section and prescribe:

237 (a) Any forms necessary to claim a tax credit under this
238 section, the requirements and basis for establishing an
239 entitlement to a credit, and the examination and audit
240 procedures required to administer this section.

241 (b) The implementation and administration of the
242 provisions to allow a transfer of a tax credit, including
243 reporting requirements, and procedures, guidelines, and
244 requirements necessary to transfer such credit.

245 Section 6. Subsection (9) of section 624.509, Florida
246 Statutes, is renumbered as subsection (10), present subsection
247 (9) is amended, and a new subsection (9) is added to that
248 section, to read:

249 624.509 Premium tax; rate and computation.—

250 (9) (a) For tax years beginning on or after January 1,

251 2020, and before January 1, 2025, any health insurer or health
252 maintenance organization that covers services provided by
253 telehealth shall be allowed a credit against the tax imposed by
254 this section equal to 0.1 percent of total insurance premiums
255 received on accident and health insurance policies or plans
256 delivered or issued in this state in the previous calendar year
257 that provide medical, major medical, or similar comprehensive
258 coverage. The office shall confirm such coverage to the
259 Department of Revenue following its annual rate and form review
260 for each health insurance policy or plan.

261 (b) If the credit allowed under this subsection is not
262 fully used in any single year because of insufficient tax
263 liability on the part of a health insurer or health maintenance
264 organization and the same health insurer or health maintenance
265 organization does not use the credit available pursuant to s.
266 220.197, the unused amount may be carried forward for a period
267 not to exceed 5 years.

268 (c)1. In addition to its existing audit and investigation
269 authority, the Department of Revenue may perform any additional
270 financial and technical audits and investigations, including
271 examining the accounts, books, and records of the health insurer
272 or health maintenance organization, which are necessary to
273 verify eligibility for the credit allowed under this subsection
274 and to ensure compliance with this subsection. The office shall
275 provide technical assistance when requested by the Department of

276 Revenue on any audits or examinations performed pursuant to this
277 subparagraph.

278 2. If the Department of Revenue determines, as a result of
279 an audit or examination or from information received from the
280 office, that a taxpayer received a tax credit under this
281 subsection to which the taxpayer was not entitled, the
282 Department of Revenue shall pursue recovery of such funds
283 pursuant to the laws and rules governing the assessment of
284 taxes.

285 (d) A health insurer or health maintenance organization
286 may transfer a credit for which it qualifies under paragraph
287 (a), in whole or in part, to any insurer by written agreement.
288 To perfect the transfer, the transferor shall provide the
289 Department of Revenue with a written transfer statement
290 notifying the department of the transferor's intent to transfer
291 the tax credit to the transferee; the date that the transfer is
292 effective; the transferee's name, address, and federal taxpayer
293 identification number; the tax period; and the amount of tax
294 credit to be transferred. The Department of Revenue shall, upon
295 receipt of the transfer statement, provide the transferee and
296 the office with a certificate reflecting the tax credit amount
297 transferred. A copy of the certificate must be attached to each
298 tax return for which the transferee seeks to apply such tax
299 credit.

300 (e) The Department of Revenue and the office may adopt

301 rules to provide the administrative guidelines and procedures
302 required to administer this section and prescribe:

303 1. Any forms necessary to claim a tax credit under this
304 section, the requirements and basis for establishing an
305 entitlement to a credit, and the examination and audit
306 procedures required to administer this section.

307 2. The implementation and administration of the provisions
308 to allow a transfer of a tax credit, including reporting
309 requirements, and specific procedures, guidelines, and
310 requirements necessary to transfer such credit.

311 (f) An insurer that claims a credit against tax liability
312 under this subsection is not required to pay any additional
313 retaliatory tax levied under s. 624.5091 as a result of claiming
314 such a credit. Section 624.5091 does not limit such a credit in
315 any manner.

316 (10) ~~(9)~~ As used in this section, the term:

317 (a) "Health insurer" means an authorized insurer offering
318 health insurance as defined in s. 624.603.

319 (b) "Health maintenance organization" has the same meaning
320 as provided in s. 641.19.

321 (c) "Insurer" includes any entity subject to the tax
322 imposed by this section.

323 (d) "Telehealth" means the use of synchronous or
324 asynchronous telecommunications technology by a health care
325 provider to provide health care services, including, but not

326 limited to, patient assessment, diagnosis, consultation,
327 treatment, and monitoring; transfer of medical data; patient and
328 professional health-related education; public health services;
329 and health administration. The term does not include audio-only
330 telephone calls, e-mail messages, or facsimile transmissions.

331 Section 7. Subsection (1) of section 624.51055, Florida
332 Statutes, is amended to read:

333 624.51055 Credit for contributions to eligible nonprofit
334 scholarship-funding organizations.—

335 (1) There is allowed a credit of 100 percent of an
336 eligible contribution made to an eligible nonprofit scholarship-
337 funding organization under s. 1002.395 against any tax due for a
338 taxable year under s. 624.509(1) after deducting from such tax
339 deductions for assessments made pursuant to s. 440.51; credits
340 for taxes paid under ss. 175.101 and 185.08; credits for income
341 taxes paid under chapter 220; and the credit allowed under s.
342 624.509(5), as such credit is limited by s. 624.509(6). An
343 eligible contribution must be made to an eligible nonprofit
344 scholarship-funding organization on or before the date the
345 taxpayer is required to file a return pursuant to ss. 624.509
346 and 624.5092. An insurer claiming a credit against premium tax
347 liability under this section shall not be required to pay any
348 additional retaliatory tax levied pursuant to s. 624.5091 as a
349 result of claiming such credit. Section 624.5091 does not limit
350 such credit in any manner.

351 Section 8. Paragraph (b) of subsection (17) of section
352 1002.33, Florida Statutes, is amended to read:

353 1002.33 Charter schools.—

354 (17) FUNDING.—Students enrolled in a charter school,
355 regardless of the sponsorship, shall be funded as if they are in
356 a basic program or a special program, the same as students
357 enrolled in other public schools in the school district. Funding
358 for a charter lab school shall be as provided in s. 1002.32.

359 (b) The basis for the agreement for funding students
360 enrolled in a charter school shall be the sum of the school
361 district's operating funds from the Florida Education Finance
362 Program as provided in s. 1011.62 and the General Appropriations
363 Act, including gross state and local funds, discretionary
364 lottery funds, and funds from the school district's current
365 operating discretionary millage levies authorized pursuant to s.
366 1011.71 ~~levy~~; divided by total funded weighted full-time
367 equivalent students in the school district; multiplied by the
368 weighted full-time equivalent students for the charter school.
369 Charter schools whose students or programs meet the eligibility
370 criteria in law are entitled to their proportionate share of
371 categorical program funds included in the total funds available
372 in the Florida Education Finance Program by the Legislature,
373 including transportation, the research-based reading allocation,
374 and the Florida digital classrooms allocation. Total funding for
375 each charter school shall be recalculated during the year to

376 reflect the revised calculations under the Florida Education
 377 Finance Program by the state and the actual weighted full-time
 378 equivalent students reported by the charter school during the
 379 full-time equivalent student survey periods designated by the
 380 Commissioner of Education. For charter schools operated by a
 381 not-for-profit or municipal entity, any unrestricted current and
 382 capital assets identified in the charter school's annual
 383 financial audit may be used for other charter schools operated
 384 by the not-for-profit or municipal entity within the school
 385 district. Unrestricted current assets shall be used in
 386 accordance with s. 1011.62, and any unrestricted capital assets
 387 shall be used in accordance with s. 1013.62(2).

388 Section 9. Paragraphs (b) and (g) of subsection (5) of
 389 section 1002.395, Florida Statutes, are amended to read:

390 1002.395 Florida Tax Credit Scholarship Program.—

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

392 (b) A taxpayer may submit an application to the department
 393 for a tax credit or credits under one or more of s. 211.0251, s.
 394 212.1831, s. 220.1875, s. 561.1211, or s. 624.51055.

395 1. The taxpayer shall specify in the application each tax
 396 for which the taxpayer requests a credit and the applicable
 397 taxable year for a credit under s. 220.1875 or s. 624.51055 or
 398 the applicable state fiscal year for a credit under s. 211.0251,
 399 s. 212.1831, or s. 561.1211. For purposes of s. 220.1875, a
 400 taxpayer may apply for a credit to be used for a prior taxable

401 year before the date the taxpayer is required to file a return
402 for that year pursuant to s. 220.222. For purposes of s.
403 624.51055, a taxpayer may apply for a credit to be used for a
404 prior taxable year before the date the taxpayer is required to
405 file a return for that prior taxable year pursuant to ss.
406 624.509 and 624.5092. The department shall approve tax credits
407 on a first-come, first-served basis and must obtain the
408 division's approval before approving a tax credit under s.
409 561.1211.

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

414 (g) For purposes of calculating the underpayment of
415 estimated corporate income taxes pursuant to s. 220.34 and tax
416 installment payments for taxes on insurance premiums or
417 assessments under s. 624.5092, the final amount due is the
418 amount after credits earned under s. 220.1875 or s. 624.51055
419 for contributions to eligible nonprofit scholarship-funding
420 organizations are deducted.

421 1. For purposes of determining if a penalty or interest
422 shall be imposed for underpayment of estimated corporate income
423 tax pursuant to s. 220.34(2)(d)1., a taxpayer may, after earning
424 a credit under s. 220.1875, reduce any estimated payment in that
425 taxable year by the amount of the credit. This subparagraph

426 applies to contributions made on or after July 1, 2014.

427 2. For purposes of determining if a penalty under s.
 428 624.5092 shall be imposed, an insurer ~~may~~, after earning a
 429 credit under s. 624.51055, for a taxable year, may reduce any
 430 ~~the following~~ installment payment for such taxable year of 27
 431 percent of the amount of the net tax due as reported on the
 432 return for the preceding year under s. 624.5092(2)(b) by the
 433 amount of the credit. This subparagraph applies to contributions
 434 made on or after July 1, 2014.

435 Section 10. Subsection (9) of section 1011.71, Florida
 436 Statutes, is amended to read:

437 1011.71 District school tax.—

438 (9) In addition to the maximum millage levied under this
 439 section and the General Appropriations Act, a school district
 440 may levy, by local referendum or in a general election,
 441 additional millage for school operational purposes up to an
 442 amount that, when combined with nonvoted millage levied under
 443 this section, does not exceed the 10-mill limit established in
 444 s. 9(b), Art. VII of the State Constitution. Any such levy shall
 445 be for a maximum of 4 years and shall be counted as part of the
 446 10-mill limit established in s. 9(b), Art. VII of the State
 447 Constitution. For the purpose of distributing taxes collected
 448 pursuant to this subsection, the term "school operational
 449 purposes" includes charter schools sponsored by a school
 450 district. Millage elections conducted under the authority

451 granted pursuant to this section are subject to s. 1011.73.
452 Funds generated by such additional millage do not become a part
453 of the calculation of the Florida Education Finance Program
454 total potential funds in 2001-2002 or any subsequent year and
455 must not be incorporated in the calculation of any hold-harmless
456 or other component of the Florida Education Finance Program
457 formula in any year. If an increase in required local effort,
458 when added to existing millage levied under the 10-mill limit,
459 would result in a combined millage in excess of the 10-mill
460 limit, any millage levied pursuant to this subsection shall be
461 considered to be required local effort to the extent that the
462 district millage would otherwise exceed the 10-mill limit. Funds
463 levied under this subsection shall be shared with charter
464 schools as provided in s. 1002.33(17), and used in a manner
465 consistent with the purposes of the levy.

466 Section 11. Disaster preparedness supplies; sales tax
467 holiday.—

468 (1) The tax levied under chapter 212, Florida Statutes,
469 may not be collected during the period from 12:01 a.m. on May
470 31, 2019, through 11:59 p.m. on June 6, 2019, on the sale of:

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

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

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

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

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

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

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

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

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

489 (2) The tax exemptions provided in this section do not
490 apply to sales within a theme park or entertainment complex as
491 defined in s. 509.013(9), Florida Statutes, within a public
492 lodging establishment as defined in s. 509.013(4), Florida
493 Statutes, or within an airport as defined in s. 330.27(2),
494 Florida Statutes.

495 (3) This section shall take effect upon becoming law.

496 Section 12. Clothing, school supplies, and personal
497 computers and personal computer-related accessories sales tax
498 holiday.-

499 (1) The tax levied under chapter 212, Florida Statutes,
500 may not be collected during the period from 12:01 a.m. on August
501 2, 2019, through 11:59 p.m. on August 4, 2019, on the retail
502 sale of:

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

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

511 2. All footwear, excluding skis, swim fins, roller blades,
512 and skates.

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

521 (2) The tax levied under chapter 212, Florida Statutes,
522 may not be collected during the period from 12:01 a.m. on August
523 2, 2019, through 11:59 p.m. on August 4, 2019, on the first

524 \$1000 of the sales price of personal computers or personal
525 computer-related accessories purchased for noncommercial home or
526 personal use. For purposes of this subsection, the term:

527 (a) "Personal computers" includes electronic book readers,
528 laptops, desktops, handhelds, tablets, or tower computers. The
529 term does not include cellular telephones, video game consoles,
530 digital media receivers, or devices that are not primarily
531 designed to process data.

532 (b) "Personal computer-related accessories" includes
533 keyboards, mice, personal digital assistants, monitors, other
534 peripheral devices, modems, routers, and non-recreational
535 software, regardless of whether the accessories are used in
536 association with a personal computer base unit. The term does
537 not include furniture or systems, devices, software, or
538 peripherals that are designed or intended primarily for
539 recreational use. The term "monitor" does not include any device
540 that includes a television tuner.

541 (3) The tax exemptions provided in this section do not
542 apply to sales within a theme park or entertainment complex as
543 defined in s. 509.013(9), Florida Statutes, within a public
544 lodging establishment as defined in s. 509.013(4), Florida
545 Statutes, or within an airport as defined in s. 330.27(2),
546 Florida Statutes.

547 (4) The tax exemptions provided in this section may apply
548 at the option of a dealer if less than 5 percent of the dealer's

549 gross sales of tangible personal property in the prior calendar
550 year are comprised of items that would be exempt under this
551 section. If a qualifying dealer chooses not to participate in
552 the tax holiday, by August 1, 2019, the dealer must notify the
553 Department of Revenue in writing of its election to collect
554 sales tax during the holiday and must post a copy of that notice
555 in a conspicuous location at its place of business.

556 (5) Effective upon this act becoming a law, for the 2018-
557 2019 fiscal year, the sum of \$237,000 in nonrecurring funds is
558 appropriated from the General Revenue Fund to the Department of
559 Revenue for the purpose of implementing this section. Funds
560 remaining unexpended or unencumbered from this appropriation as
561 of June 30, 2019, shall revert and be reappropriated for the
562 same purpose in the 2019-2020 fiscal year.

563 Section 13. For the 2019-2020 fiscal year, the sum of
564 \$91,319 in nonrecurring funds is appropriated from the General
565 Revenue Fund to the Department of Revenue to implement the
566 provisions of this act.

567 Section 14. The amendments made by this act to ss.
568 624.51055 and 1002.395, Florida Statutes, first apply to
569 insurance premium taxable years beginning on or after January 1,
570 2019.

571 Section 15. The provisions of this act relating to ss.
572 1011.71 and 1002.33, Florida Statutes, amending and clarifying
573 the use of certain voted discretionary operating millages levied

574 by school districts, apply to revenues collected on or after
575 July 1, 2019.

576 Section 16. The Department of Revenue may, and all
577 conditions are deemed met to, adopt emergency rules pursuant to
578 s. 120.54(4), Florida Statutes, to administer sections 9 and 10
579 of this act. This section shall take effect upon becoming law.

580 Section 17. Sections 5 and 6 of this act shall take effect
581 on the same date that HB 23 or similar legislation takes effect,
582 if such legislation is adopted in the same legislative session
583 or an extension thereof, and becomes a law.

584 Section 18. Except as otherwise expressly provided in this
585 act and except for this section, which shall take effect upon
586 this act becoming law, this act shall take effect July 1, 2019.