



271678

LEGISLATIVE ACTION

Senate

.

House

.

.

Floor: 2/AD/2R

.

03/12/2020 07:00 PM

.

.

Senator Stargel moved the following:

1 **Senate Substitute for Amendment (882296) (with title**
2 **amendment)**

3
4 Delete everything after the enacting clause
5 and insert:

6 Section 1. Paragraph (b) of subsection (5) of section
7 125.0104, Florida Statutes, is amended to read:

8 125.0104 Tourist development tax; procedure for levying;
9 authorized uses; referendum; enforcement.—

10 (5) AUTHORIZED USES OF REVENUE.—

11 (b) Tax revenues received pursuant to this section by a



271678

12 county of less than 950,000 ~~750,000~~ population imposing a
13 tourist development tax may only be used by that county for the
14 following purposes in addition to those purposes allowed
15 pursuant to paragraph (a): to acquire, construct, extend,
16 enlarge, remodel, repair, improve, maintain, operate, or promote
17 one or more zoological parks, fishing piers or nature centers
18 which are publicly owned and operated or owned and operated by
19 not-for-profit organizations and open to the public. All
20 population figures relating to this subsection shall be based on
21 the most recent population estimates prepared pursuant to the
22 provisions of s. 186.901. These population estimates shall be
23 those in effect on July 1 of each year.

24 Section 2. Section 189.033, Florida Statutes, is amended to
25 read:

26 189.033 Independent special district services in
27 disproportionally affected county; rate reduction for providers
28 providing economic benefits.—If the governing body of an
29 independent special district that provides water, wastewater,
30 and sanitation services in a disproportionally affected county,
31 ~~as defined in s. 288.106(8),~~ determines that a new user or the
32 expansion of an existing user of one or more of its utility
33 systems will provide a significant benefit to the community in
34 terms of increased job opportunities, economies of scale, or
35 economic development in the area, the governing body may
36 authorize a reduction of its rates, fees, or charges for that
37 user for a specified period of time. A governing body that
38 exercises this power must do so by resolution that states the
39 anticipated economic benefit justifying the reduction as well as
40 the period of time that the reduction will remain in place. As



271678

41 used in this section, the term "disproportionally affected
42 county" means Bay County, Escambia County, Franklin County, Gulf
43 County, Okaloosa County, Santa Rosa County, Walton County, or
44 Wakulla County.

45 Section 3. Effective January 1, 2022, section 193.019,
46 Florida Statutes, is created to read:

47 193.019 Hospitals; community benefit reporting.-

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

49 (a) "Department" means the Department of Revenue.

50 (b) "Hospital" has the same meaning as in s. 196.012(8).

51 (2) By January 15 of each year, a county property appraiser
52 shall calculate and submit to the department the tax reduction
53 resulting from the property exemption for the prior year granted
54 pursuant to s. 196.196 or s. 196.197 for each property owned by
55 a hospital.

56 (3) By January 15 of each year, a hospital shall submit to
57 the department its most recently filed Internal Revenue Service
58 Form 990, Schedule H. The hospital shall also submit a document
59 showing the attribution of the net community benefit expense
60 shown in Form 990 to services and activities performed within
61 the state.

62 (4) The department must determine whether the net community
63 benefit expense attributed to a hospital's property located in
64 the state equals or exceeds the tax reductions resulting from
65 the exemptions described in subsection (2).

66 (5) If the department determines that the net community
67 benefit expense does not equal or exceed the tax reductions
68 resulting from the exemptions described in subsection (2), the
69 department shall notify the respective property appraiser by



271678

70 March 15 to reduce the exemption for the current year
71 proportionately so that it equals the ratio of the tax
72 reductions to the net community benefit expense.

73 (6) The department shall publish the data collected
74 pursuant to this section for each hospital from a county
75 property appraiser, including the net community benefit expense
76 reported in the Internal Revenue Service Form 990, Schedule H.

77 (7) The department shall adopt a form by rule to administer
78 this section.

79 Section 4. Section 193.1557, Florida Statutes, is created
80 to read:

81 193.1557 Assessment of certain property damaged or
82 destroyed by Hurricane Michael.—For property damaged or
83 destroyed by Hurricane Michael in 2018, s. 193.155(4)(b), s.
84 193.1554(6)(b), or s. 193.1555(6)(b) applies to changes,
85 additions, or improvements commenced within 5 years after
86 January 1, 2019. This section applies to the 2019-2023 tax rolls
87 and shall stand repealed on December 31, 2023.

88 Section 5. Subsection (1) of section 194.035, Florida
89 Statutes, is amended to read:

90 194.035 Special magistrates; property evaluators.—

91 (1) In counties having a population of more than 75,000,
92 the board shall appoint special magistrates for the purpose of
93 taking testimony and making recommendations to the board, which
94 recommendations the board may act upon without further hearing.
95 These special magistrates may not be elected or appointed
96 officials or employees of the county but shall be selected from
97 a list of those qualified individuals who are willing to serve
98 as special magistrates. Employees and elected or appointed



271678

99 officials of a taxing jurisdiction or of the state may not serve
100 as special magistrates. The clerk of the board shall annually
101 notify such individuals or their professional associations to
102 make known to them that opportunities to serve as special
103 magistrates exist. The Department of Revenue shall provide a
104 list of qualified special magistrates to any county with a
105 population of 75,000 or less. Subject to appropriation, the
106 department shall reimburse counties with a population of 75,000
107 or less for payments made to special magistrates appointed for
108 the purpose of taking testimony and making recommendations to
109 the value adjustment board pursuant to this section. The
110 department shall establish a reasonable range for payments per
111 case to special magistrates based on such payments in other
112 counties. Requests for reimbursement of payments outside this
113 range shall be justified by the county. If the total of all
114 requests for reimbursement in any year exceeds the amount
115 available pursuant to this section, payments to all counties
116 shall be prorated accordingly. If a county having a population
117 less than 75,000 does not appoint a special magistrate to hear
118 each petition, the person or persons designated to hear
119 petitions before the value adjustment board or the attorney
120 appointed to advise the value adjustment board shall attend the
121 training provided pursuant to subsection (3), regardless of
122 whether the person would otherwise be required to attend, but
123 shall not be required to pay the tuition fee specified in
124 subsection (3). A special magistrate appointed to hear issues of
125 exemptions, classifications, and determinations that a change of
126 ownership, a change of ownership or control, or a qualifying
127 improvement has occurred shall be a member of The Florida Bar



271678

128 with no less than 5 years' experience in the area of ad valorem
129 taxation. A special magistrate appointed to hear issues
130 regarding the valuation of real estate shall be a state
131 certified real estate appraiser with not less than 5 years'
132 experience in real property valuation. A special magistrate
133 appointed to hear issues regarding the valuation of tangible
134 personal property shall be a designated member of a nationally
135 recognized appraiser's organization with not less than 5 years'
136 experience in tangible personal property valuation. A special
137 magistrate need not be a resident of the county in which he or
138 she serves. A special magistrate may not represent a person
139 before the board in any tax year during which he or she has
140 served that board as a special magistrate. An appraisal may not
141 be submitted as evidence to a value adjustment board in any year
142 that the person who performed the appraisal serves as a special
143 magistrate to that value adjustment board. Before appointing a
144 special magistrate, a value adjustment board shall verify the
145 special magistrate's qualifications. The value adjustment board
146 shall ensure that the selection of special magistrates is based
147 solely upon the experience and qualifications of the special
148 magistrate and is not influenced by the property appraiser. The
149 special magistrate shall accurately and completely preserve all
150 testimony and, in making recommendations to the value adjustment
151 board, shall include proposed findings of fact, conclusions of
152 law, and reasons for upholding or overturning the determination
153 of the property appraiser. The expense of hearings before
154 magistrates and any compensation of special magistrates shall be
155 borne three-fifths by the board of county commissioners and two-
156 fifths by the school board. When appointing special magistrates



271678

157 or when scheduling special magistrates for specific hearings,
158 the board, the board attorney, and the board clerk may not
159 consider the dollar amount or percentage of any assessment
160 reductions recommended by any special magistrate in the current
161 year or in any previous year.

162 Section 6. Paragraphs (a) and (b) of subsection (1) of
163 section 195.073, Florida Statutes, are amended to read:

164 195.073 Classification of property.—All items required by
165 law to be on the assessment rolls must receive a classification
166 based upon the use of the property. The department shall
167 promulgate uniform definitions for all classifications. The
168 department may designate other subclassifications of property.
169 No assessment roll may be approved by the department which does
170 not show proper classifications.

171 (1) Real property must be classified according to the
172 assessment basis of the land into the following classes:

173 (a) Residential, subclassified into categories, one
174 category for homestead property and one for nonhomestead
175 property:

- 176 1. Single family.
- 177 2. Mobile homes.
- 178 3. Multifamily, up to nine units.
- 179 4. Condominiums.
- 180 5. Cooperatives.
- 181 6. Retirement homes.

182 (b) Commercial and industrial, including apartments with
183 more than nine units.

184 Section 7. Subsection (2) and paragraph (a) of subsection
185 (3) of section 195.096, Florida Statutes, are amended to read:



271678

186 195.096 Review of assessment rolls.—

187 (2) The department shall conduct, no less frequently than
188 once every 2 years, an in-depth review of the real property
189 assessment roll ~~rolls~~ of each county. The department need not
190 individually study every use-class of property set forth in s.
191 195.073, but shall at a minimum study the level of assessment in
192 relation to just value of each classification specified in
193 subsection (3). Such in-depth review may include proceedings of
194 the value adjustment board and the audit or review of procedures
195 used by the counties to appraise property.

196 (a) The department shall, at least 30 days prior to the
197 beginning of an in-depth review in any county, notify the
198 property appraiser in the county of the pending review. At the
199 request of the property appraiser, the department shall consult
200 with the property appraiser regarding the classifications and
201 strata to be studied, in order that the review will be useful to
202 the property appraiser in evaluating his or her procedures.

203 (b) Every property appraiser whose upcoming roll is subject
204 to an in-depth review shall, if requested by the department on
205 or before January 1, deliver upon completion of the assessment
206 roll a list of the parcel numbers of all parcels that did not
207 appear on the assessment roll of the previous year, indicating
208 the parcel number of the parent parcel from which each new
209 parcel was created or "cut out."

210 (c) In conducting assessment ratio studies, the department
211 must use all practicable steps, including stratified statistical
212 and analytical reviews and sale-qualification studies, to
213 maximize the representativeness or statistical reliability of
214 samples of properties in tests of each classification, stratum,



271678

215 or roll made the subject of a ratio study published by it. The
216 department shall document and retain records of the measures of
217 representativeness of the properties studied in compliance with
218 this section. Such documentation must include a record of
219 findings used as the basis for the approval or disapproval of
220 the tax roll in each county pursuant to s. 193.1142. In
221 addition, to the greatest extent practicable, the department
222 shall study assessment roll strata by subclassifications such as
223 value groups and market areas for each classification or stratum
224 to be studied, to maximize the representativeness of ratio study
225 samples. For purposes of this section, the department shall rely
226 primarily on an assessment-to-sales-ratio study in conducting
227 assessment ratio studies in those classifications of property
228 specified in subsection (3) for which there are adequate market
229 sales. The department shall compute the median and the value-
230 weighted mean for each classification or subclassification
231 studied and for the roll as a whole.

232 (d) In the conduct of these reviews, the department shall
233 adhere to all standards to which the property appraisers are
234 required to adhere.

235 (e) The department and each property appraiser shall
236 cooperate in the conduct of these reviews, and each shall make
237 available to the other all matters and records bearing on the
238 preparation and computation of the reviews. The property
239 appraisers shall provide any and all data requested by the
240 department in the conduct of the studies, including electronic
241 data processing tapes. Any and all data and samples developed or
242 obtained by the department in the conduct of the studies shall
243 be confidential and exempt from the provisions of s. 119.07(1)



271678

244 until a presentation of the findings of the study is made to the
245 property appraiser. After the presentation of the findings, the
246 department shall provide any and all data requested by a
247 property appraiser developed or obtained in the conduct of the
248 studies, including tapes. Direct reimbursable costs of providing
249 the data shall be borne by the party who requested it. Copies of
250 existing data or records, whether maintained or required
251 pursuant to law or rule, or data or records otherwise
252 maintained, shall be submitted within 30 days from the date
253 requested, in the case of written or printed information, and
254 within 14 days from the date requested, in the case of
255 computerized information.

256 (f) Within 120 days after receipt of a county assessment
257 roll by the executive director of the department pursuant to s.
258 193.1142(1), or within 10 days after approval of the assessment
259 roll, whichever is later, the department shall complete the
260 review for that county and publish the department's findings.
261 The findings must include ~~a statement of the confidence interval~~
262 ~~for the median and such other~~ measures as may be appropriate for
263 each classification or subclassification studied ~~and for the~~
264 ~~roll as a whole~~, and related statistical and analytical details.
265 The measures in the findings must be based on:

- 266 1. A 95-percent level of confidence; or
267 2. Ratio study standards that are generally accepted by
268 professional appraisal organizations in developing a
269 statistically valid sampling plan if a 95-percent level of
270 confidence is not attainable.

271 (g) Notwithstanding any other provision of this chapter, in
272 one or more assessment years following a natural disaster in



271678

273 counties for which a state of emergency was declared by
274 executive order or proclamation of the Governor pursuant to
275 chapter 252, if the department determines that the natural
276 disaster creates difficulties in its statistical and analytical
277 reviews of the assessment rolls in affected counties, the
278 department shall take all practicable steps to maximize the
279 representativeness and reliability of its statistical and
280 analytical reviews and may use the best information available to
281 estimate the levels of assessment. This paragraph first applies
282 to the 2019 assessment roll and operates retroactively to
283 January 1, 2019.

284 (3) (a) Upon completion of review pursuant to paragraph
285 (2) (f), the department shall publish the results of reviews
286 conducted under this section. The results must include all
287 statistical and analytical measures computed under this section
288 for the real property assessment roll ~~as a whole, the personal~~
289 ~~property assessment roll as a whole,~~ and independently for the
290 following real property classes if the classes constituted 5
291 percent or more of the total assessed value of real property in
292 a county on the previous tax roll:

293 1. Residential property that consists of one primary living
294 unit, including, but not limited to, single-family residences,
295 condominiums, cooperatives, and mobile homes.

296 2. Residential property that consists of two to nine ~~or~~
297 ~~more~~ primary living units.

298 3. Agricultural, high-water recharge, historic property
299 used for commercial or certain nonprofit purposes, and other
300 use-valued property.

301 4. Vacant lots.



271678

302 5. Nonagricultural acreage and other undeveloped parcels.

303 6. Improved commercial and industrial property, including
304 apartments with more than nine units.

305 7. Taxable institutional or governmental, utility, locally
306 assessed railroad, oil, gas and mineral land, subsurface rights,
307 and other real property.

308

309 If one of the above classes constituted less than 5 percent of
310 the total assessed value of all real property in a county on the
311 previous assessment roll, the department may combine it with one
312 or more other classes of real property for purposes of
313 assessment ratio studies or use the weighted average of the
314 other classes for purposes of calculating the level of
315 assessment for all real property in a county. The department
316 shall also publish such results for any subclassifications of
317 the classes or assessment rolls it may have chosen to study.

318 Section 8. Effective upon this act becoming a law,
319 subsection (2) of section 196.173, Florida Statutes, is amended
320 to read:

321 196.173 Exemption for deployed servicemembers.—

322 (2) The exemption is available to servicemembers who were
323 deployed during the preceding calendar year on active duty
324 outside the continental United States, Alaska, or Hawaii in
325 support of any of the following military operations:

326 (a) Operation Joint Task Force Bravo, which began in 1995.

327 (b) Operation Joint Guardian, which began on June 12, 1999.

328 (c) Operation Noble Eagle, which began on September 15,
329 2001.

330 ~~(d) Operation Enduring Freedom, which began on October 7,~~



331 ~~2001, and ended on December 31, 2014.~~
332 ~~(d)~~ ~~(e)~~ Operations in the Balkans, which began in 2004.
333 ~~(e)~~ ~~(f)~~ Operation Nomad Shadow, which began in 2007.
334 ~~(f)~~ ~~(g)~~ Operation U.S. Airstrikes Al Qaeda in Somalia, which
335 began in January 2007.
336 ~~(g)~~ ~~(h)~~ Operation Copper Dune, which began in 2009.
337 ~~(h)~~ ~~(i)~~ Operation Georgia Deployment Program, which began in
338 August 2009.
339 ~~(i)~~ ~~(j)~~ Operation Spartan Shield, which began in June 2011.
340 ~~(j)~~ ~~(k)~~ Operation Observant Compass, which began in October
341 2011.
342 ~~(k)~~ ~~(l)~~ Operation Inherent Resolve, which began on August 8,
343 2014.
344 ~~(l)~~ ~~(m)~~ Operation Atlantic Resolve, which began in April
345 2014.
346 ~~(m)~~ ~~(n)~~ Operation Freedom's Sentinel, which began on January
347 1, 2015.
348 ~~(n)~~ ~~(o)~~ Operation Resolute Support, which began in January
349 2015.
350 (o) Operation Juniper Shield, which began in February 2007.
351 (p) Operation Pacific Eagle, which began in September 2017.
352 (q) Operation Martillo, which began in January 2012.
353
354 The Department of Revenue shall notify all property appraisers
355 and tax collectors in this state of the designated military
356 operations.
357 Section 9. The amendment made by this act to s. 196.173(2),
358 Florida Statutes, first applies to the 2020 ad valorem tax roll.
359 Section 10. Application deadline for additional ad valorem



271678

360 tax exemption for specified deployments.-

361 (1) Notwithstanding the filing deadlines contained in s.
362 196.173(6), Florida Statutes, the deadline for an applicant to
363 file an application with the property appraiser for an
364 additional ad valorem tax exemption under s. 196.173, Florida
365 Statutes, for the 2020 tax roll is June 1, 2020.

366 (2) If an application is not timely filed under subsection
367 (1), a property appraiser may grant the exemption if:

368 (a) The applicant files an application for the exemption on
369 or before the 25th day after the property appraiser mails the
370 notice required under s. 194.011(1), Florida Statutes;

371 (b) The applicant is qualified for the exemption; and

372 (c) The applicant produces sufficient evidence, as
373 determined by the property appraiser, which demonstrates that
374 the applicant was unable to apply for the exemption in a timely
375 manner or otherwise demonstrates extenuating circumstances that
376 warrant granting the exemption.

377 (3) If the property appraiser denies an application under
378 subsection (2), the applicant may file, pursuant to s.
379 194.011(3), Florida Statutes, a petition with the value
380 adjustment board which requests that the exemption be granted.
381 Such petition must be filed on or before the 25th day after the
382 property appraiser mails the notice required under s.
383 194.011(1), Florida Statutes. Notwithstanding s. 194.013,
384 Florida Statutes, the eligible servicemember is not required to
385 pay a filing fee for such petition. Upon reviewing the petition,
386 the value adjustment board may grant the exemption if the
387 applicant is qualified for the exemption and demonstrates
388 extenuating circumstances, as determined by the board, which



271678

389 warrant granting the exemption.

390 (4) This section shall take effect upon this act becoming a
391 law and applies to the 2020 ad valorem tax roll.

392 Section 11. Effective upon becoming a law and operating
393 retroactively to January 1, 2020, subsection (1) of section
394 196.1978, Florida Statutes, is amended to read:

395 196.1978 Affordable housing property exemption.-

396 (1) Property used to provide affordable housing to eligible
397 persons as defined by s. 159.603 and natural persons or families
398 meeting the extremely-low-income, very-low-income, low-income,
399 or moderate-income limits specified in s. 420.0004, which is
400 owned entirely by a nonprofit entity that is a corporation not
401 for profit, qualified as charitable under s. 501(c)(3) of the
402 Internal Revenue Code and in compliance with Rev. Proc. 96-32,
403 1996-1 C.B. 717, is considered property owned by an exempt
404 entity and used for a charitable purpose, and those portions of
405 the affordable housing property that provide housing to natural
406 persons or families classified as extremely low income, very low
407 income, low income, or moderate income under s. 420.0004 are
408 exempt from ad valorem taxation to the extent authorized under
409 s. 196.196. All property identified in this subsection ~~section~~
410 must comply with the criteria provided under s. 196.195 for
411 determining exempt status and applied by property appraisers on
412 an annual basis. The Legislature intends that any property owned
413 by a limited liability company which is disregarded as an entity
414 for federal income tax purposes pursuant to Treasury Regulation
415 301.7701-3(b)(1)(ii) be treated as owned by its sole member.
416 Units that are vacant shall be treated as portions of the
417 affordable housing property exempt under this subsection if a



271678

418 recorded land use restriction agreement in favor of the Florida
419 Housing Finance Corporation or any other governmental or quasi-
420 governmental jurisdiction requires that all residential units
421 within the property be used in a manner that qualifies for the
422 exemption under this subsection and if the units are being
423 offered for rent.

424 Section 12. Effective January 1, 2021, subsection (1) of
425 section 196.1978, Florida Statutes, as amended by this act, is
426 amended to read:

427 196.1978 Affordable housing property exemption.—

428 (1) Property used to provide affordable housing to eligible
429 persons as defined by s. 159.603 and natural persons or families
430 meeting the extremely-low-income, very-low-income, low-income,
431 or moderate-income limits specified in s. 420.0004, which is
432 owned entirely by a nonprofit entity that is a corporation not
433 for profit, qualified as charitable under s. 501(c)(3) of the
434 Internal Revenue Code and in compliance with Rev. Proc. 96-32,
435 1996-1 C.B. 717, is considered property owned by an exempt
436 entity and used for a charitable purpose, and those portions of
437 the affordable housing property that provide housing to natural
438 persons or families classified as extremely low income, very low
439 income, low income, or moderate income under s. 420.0004 are
440 exempt from ad valorem taxation to the extent authorized under
441 s. 196.196. All property identified in this subsection must
442 comply with the criteria provided under s. 196.195 for
443 determining exempt status and applied by property appraisers on
444 an annual basis. The Legislature intends that any property owned
445 by a limited liability company which is disregarded as an entity
446 for federal income tax purposes pursuant to Treasury Regulation



271678

447 301.7701-3(b)(1)(ii) be treated as owned by its sole member. If
448 the sole member of the limited liability company that owns the
449 property is also a limited liability company that is disregarded
450 as an entity for federal income tax purposes pursuant to
451 Treasury Regulation 301.7701-3(b)(1)(ii), the Legislature
452 intends that the property be treated as owned by the sole member
453 of the limited liability company that owns the limited liability
454 company that owns the property. Units that are vacant and units
455 that are occupied by natural persons or families whose income no
456 longer meets the income limits of this subsection, but whose
457 income met those income limits at the time they became tenants,
458 shall be treated as portions of the affordable housing property
459 exempt under this subsection if a recorded land use restriction
460 agreement in favor of the Florida Housing Finance Corporation or
461 any other governmental or quasi-governmental jurisdiction
462 requires that all residential units within the property be used
463 in a manner that qualifies for the exemption under this
464 subsection and if the units are being offered for rent.

465 Section 13. Effective upon this act becoming a law,
466 paragraphs (b), (d), (e), and (f) of subsection (2) of section
467 200.065, Florida Statutes, are amended to read:

468 200.065 Method of fixing millage.—

469 (2) No millage shall be levied until a resolution or
470 ordinance has been approved by the governing board of the taxing
471 authority which resolution or ordinance must be approved by the
472 taxing authority according to the following procedure:

473 (b) Within 35 days of certification of value pursuant to
474 subsection (1), each taxing authority shall advise the property
475 appraiser of its proposed millage rate, of its rolled-back rate



271678

476 computed pursuant to subsection (1), and of the date, time, and
477 place at which a public hearing will be held to consider the
478 proposed millage rate and the tentative budget. The property
479 appraiser shall utilize this information in preparing the notice
480 of proposed property taxes pursuant to s. 200.069. The deadline
481 for mailing the notice shall be the later of 55 days after
482 certification of value pursuant to subsection (1) or 10 days
483 after either the date the tax roll is approved or the interim
484 roll procedures under s. 193.1145 are instituted. However, for
485 counties for which a state of emergency was declared by
486 executive order or proclamation of the Governor pursuant to
487 chapter 252, if mailing is not possible during the state of
488 emergency, the property appraiser may post the notice on the
489 county's website. If the deadline for mailing the notice of
490 proposed property taxes is 10 days after the date the tax roll
491 is approved or the interim roll procedures are instituted, all
492 subsequent deadlines provided in this section shall be extended.
493 In addition, the deadline for mailing the notice may be extended
494 for 30 days in counties for which a state of emergency was
495 declared by executive order or proclamation of the Governor
496 pursuant to chapter 252, and property appraisers may use
497 alternate methods of distribution only when mailing the notice
498 is not possible. In such event, however, property appraisers
499 must work with county tax collectors to ensure the timely
500 assessment and collection of taxes. The number of days by which
501 the deadlines shall be extended shall equal the number of days
502 by which the deadline for mailing the notice of proposed taxes
503 is extended beyond 55 days after certification. If any taxing
504 authority fails to provide the information required in this



271678

505 paragraph to the property appraiser in a timely fashion, the
506 taxing authority shall be prohibited from levying a millage rate
507 greater than the rolled-back rate computed pursuant to
508 subsection (1) for the upcoming fiscal year, which rate shall be
509 computed by the property appraiser and used in preparing the
510 notice of proposed property taxes. Each multicounty taxing
511 authority that levies taxes in any county that has extended the
512 deadline for mailing the notice due to a declared state of
513 emergency and that has noticed hearings in other counties must
514 advertise the hearing at which it intends to adopt a tentative
515 budget and millage rate in a newspaper of general paid
516 circulation within each county not less than 2 days or more than
517 5 days before the hearing.

518 (d) Within 15 days after the meeting adopting the tentative
519 budget, the taxing authority shall advertise in a newspaper of
520 general circulation in the county as provided in subsection (3),
521 its intent to finally adopt a millage rate and budget. A public
522 hearing to finalize the budget and adopt a millage rate shall be
523 held not less than 2 days nor more than 5 days after the day
524 that the advertisement is first published. In the event of a
525 need to postpone or recess the final meeting due to a declared
526 state of emergency, the taxing authority may postpone or recess
527 the hearing for up to 7 days and shall post a prominent notice
528 at the place of the original hearing showing the date, time, and
529 place where the hearing will be reconvened. The posted notice
530 shall measure not less than 8.5 by 11 inches. The taxing
531 authority shall make every reasonable effort to provide
532 reasonable notification of the continued hearing to the
533 taxpayers. The information must also be posted on the taxing



271678

534 authority's website. During the hearing, the governing body of
535 the taxing authority shall amend the adopted tentative budget as
536 it sees fit, adopt a final budget, and adopt a resolution or
537 ordinance stating the millage rate to be levied. The resolution
538 or ordinance shall state the percent, if any, by which the
539 millage rate to be levied exceeds the rolled-back rate computed
540 pursuant to subsection (1), which shall be characterized as the
541 percentage increase in property taxes adopted by the governing
542 body. The adoption of the budget and the millage-levy resolution
543 or ordinance shall be by separate votes. For each taxing
544 authority levying millage, the name of the taxing authority, the
545 rolled-back rate, the percentage increase, and the millage rate
546 to be levied shall be publicly announced before ~~prior to~~ the
547 adoption of the millage-levy resolution or ordinance. In no
548 event may the millage rate adopted pursuant to this paragraph
549 exceed the millage rate tentatively adopted pursuant to
550 paragraph (c). If the rate tentatively adopted pursuant to
551 paragraph (c) exceeds the proposed rate provided to the property
552 appraiser pursuant to paragraph (b), or as subsequently adjusted
553 pursuant to subsection (11), each taxpayer within the
554 jurisdiction of the taxing authority shall be sent notice by
555 first-class mail of his or her taxes under the tentatively
556 adopted millage rate and his or her taxes under the previously
557 proposed rate. The notice must be prepared by the property
558 appraiser, at the expense of the taxing authority, and must
559 generally conform to the requirements of s. 200.069. If such
560 additional notice is necessary, its mailing must precede the
561 hearing held pursuant to this paragraph by not less than 10 days
562 and not more than 15 days.



271678

563 (e)1. In the hearings required pursuant to paragraphs (c)
564 and (d), the first substantive issue discussed shall be the
565 percentage increase in millage over the rolled-back rate
566 necessary to fund the budget, if any, and the specific purposes
567 for which ad valorem tax revenues are being increased. During
568 such discussion, the governing body shall hear comments
569 regarding the proposed increase and explain the reasons for the
570 proposed increase over the rolled-back rate. The general public
571 shall be allowed to speak and to ask questions before ~~prior to~~
572 adoption of any measures by the governing body. The governing
573 body shall adopt its tentative or final millage rate before
574 ~~prior to~~ adopting its tentative or final budget.

575 2. These hearings shall be held after 5 p.m. if scheduled
576 on a day other than Saturday. No hearing shall be held on a
577 Sunday. The county commission shall not schedule its hearings on
578 days scheduled for hearings by the school board. The hearing
579 dates scheduled by the county commission and school board shall
580 not be utilized by any other taxing authority within the county
581 for its public hearings. However, in counties for which a state
582 of emergency was declared by executive order or proclamation of
583 the Governor pursuant to chapter 252 and the rescheduling of
584 hearings on the same day is unavoidable, the county commission
585 and school board must conduct their hearings at different times,
586 and other taxing authorities must schedule their hearings so as
587 not to conflict with the times of the county commission and
588 school board hearings. A multicounty taxing authority shall make
589 every reasonable effort to avoid scheduling hearings on days
590 utilized by the counties or school districts within its
591 jurisdiction. Tax levies and budgets for dependent special



592 taxing districts shall be adopted at the hearings for the taxing
593 authority to which such districts are dependent, following such
594 discussion and adoption of levies and budgets for the superior
595 taxing authority. A taxing authority may adopt the tax levies
596 for all of its dependent special taxing districts, and may adopt
597 the budgets for all of its dependent special taxing districts,
598 by a single unanimous vote. However, if a member of the general
599 public requests that the tax levy or budget of a dependent
600 special taxing district be separately discussed and separately
601 adopted, the taxing authority shall discuss and adopt that tax
602 levy or budget separately. If, due to circumstances beyond the
603 control of the taxing authority, including a state of emergency
604 declared by executive order or proclamation of the Governor
605 pursuant to chapter 252, the hearing provided for in paragraph
606 (c) or paragraph (d) is recessed or postponed, the taxing
607 authority shall publish a notice in a newspaper of general paid
608 circulation in the county. The notice shall state the time and
609 place for the continuation of the hearing and shall be published
610 at least 2 days but not more than 5 days before ~~prior to~~ the
611 date the hearing will be continued. In the event of postponement
612 or recess due to a declared state of emergency, all subsequent
613 dates in this section shall be extended by the number of days of
614 the postponement or recess. Notice of the postponement or recess
615 must be in writing by the affected taxing authority to the tax
616 collector, the property appraiser, and the Department of Revenue
617 within 3 calendar days after the postponement or recess. In the
618 event of such extension, the affected taxing authority must work
619 with the county tax collector and property appraiser to ensure
620 timely assessment and collection of taxes.



621 (f)1. Notwithstanding any provisions of paragraph (c) to
622 the contrary, each school district shall advertise its intent to
623 adopt a tentative budget in a newspaper of general circulation
624 pursuant to subsection (3) within 29 days of certification of
625 value pursuant to subsection (1). Not less than 2 days or more
626 than 5 days thereafter, the district shall hold a public hearing
627 on the tentative budget pursuant to the applicable provisions of
628 paragraph (c). In the event of postponement or recess due to a
629 declared state of emergency, the school district may postpone or
630 recess the hearing for up to 7 days and shall post a prominent
631 notice at the place of the original hearing showing the date,
632 time, and place where the hearing will be reconvened. The posted
633 notice shall measure not less than 8.5 by 11 inches. The school
634 district shall make every reasonable effort to provide
635 reasonable notification of the continued hearing to the
636 taxpayers. The information must also be posted on the school
637 district's website.

638 2. Notwithstanding any provisions of paragraph (b) to the
639 contrary, each school district shall advise the property
640 appraiser of its recomputed proposed millage rate within 35 days
641 of certification of value pursuant to subsection (1). The
642 recomputed proposed millage rate of the school district shall be
643 considered its proposed millage rate for the purposes of
644 paragraph (b).

645 3. Notwithstanding any provisions of paragraph (d) to the
646 contrary, each school district shall hold a public hearing to
647 finalize the budget and adopt a millage rate within 80 days of
648 certification of value pursuant to subsection (1), but not
649 earlier than 65 days after certification. The hearing shall be



271678

650 held in accordance with the applicable provisions of paragraph
651 (d), except that a newspaper advertisement need not precede the
652 hearing.

653 Section 14. Section 200.069, Florida Statutes, is amended
654 to read:

655 200.069 Notice of proposed property taxes and non-ad
656 valorem assessments.—Pursuant to s. 200.065(2)(b), the property
657 appraiser, in the name of the taxing authorities and local
658 governing boards levying non-ad valorem assessments within his
659 or her jurisdiction and at the expense of the county, shall
660 prepare and deliver by first-class mail to each taxpayer to be
661 listed on the current year's assessment roll a notice of
662 proposed property taxes, which notice shall contain the elements
663 and use the format provided in the following form.

664 Notwithstanding the provisions of s. 195.022, no county officer
665 shall use a form other than that provided herein. The Department
666 of Revenue may adjust the spacing and placement on the form of
667 the elements listed in this section as it considers necessary
668 based on changes in conditions necessitated by various taxing
669 authorities. If the elements are in the order listed, the
670 placement of the listed columns may be varied at the discretion
671 and expense of the property appraiser, and the property
672 appraiser may use printing technology and devices to complete
673 the form, the spacing, and the placement of the information in
674 the columns. In addition, the property appraiser may not include
675 in the mailing of the notice of ad valorem taxes and non-ad
676 valorem assessments additional information or items unless such
677 information or items explain a component of the notice or
678 provide information directly related to the assessment and



271678

679 taxation of the property. A county officer may use a form other
680 than that provided by the department for purposes of this part,
681 but only if his or her office pays the related expenses and he
682 or she obtains prior written permission from the executive
683 director of the department; however, a county officer may not
684 use a form the substantive content of which is at variance with
685 the form prescribed by the department. The county officer may
686 continue to use such an approved form until the law that
687 specifies the form is amended or repealed or until the officer
688 receives written disapproval from the executive director.

689 (1) The first page of the notice shall read:

690

691 NOTICE OF PROPOSED PROPERTY TAXES

692 DO NOT PAY—THIS IS NOT A BILL

693

694 The taxing authorities which levy property taxes against
695 your property will soon hold PUBLIC HEARINGS to adopt budgets
696 and tax rates for the next year.

697 The purpose of these PUBLIC HEARINGS is to receive opinions
698 from the general public and to answer questions on the proposed
699 tax change and budget PRIOR TO TAKING FINAL ACTION.

700 Each taxing authority may AMEND OR ALTER its proposals at
701 the hearing.

702

703 (2) (a) The notice shall include a brief legal description
704 of the property, the name and mailing address of the owner of
705 record, and the tax information applicable to the specific
706 parcel in question. The information shall be in columnar form.
707 There shall be seven column headings which shall read: "Taxing



271678

708 Authority," "Your Property Taxes Last Year," "Last Year's
709 Adjusted Tax Rate (Millage)," "Your Taxes This Year IF NO Budget
710 Change Is Adopted," "Tax Rate This Year IF PROPOSED Budget Is
711 Adopted (Millage)," "Your Taxes This Year IF PROPOSED Budget
712 Change Is Adopted," and "A Public Hearing on the Proposed Taxes
713 and Budget Will Be Held:."

714 (b) As used in this section, the term "last year's adjusted
715 tax rate" means the rolled-back rate calculated pursuant to s.
716 200.065(1).

717 (3) There shall be under each column heading an entry for
718 the county; the school district levy required pursuant to s.
719 1011.60(6); other operating school levies; the municipality or
720 municipal service taxing unit or units in which the parcel lies,
721 if any; the water management district levying pursuant to s.
722 373.503; the independent special districts in which the parcel
723 lies, if any; and for all voted levies for debt service
724 applicable to the parcel, if any.

725 (4) For each entry listed in subsection (3), there shall
726 appear on the notice the following:

727 (a) In the first column, a brief, commonly used name for
728 the taxing authority or its governing body. The entry in the
729 first column for the levy required pursuant to s. 1011.60(6)
730 shall be "By State Law." The entry for other operating school
731 district levies shall be "By Local Board." Both school levy
732 entries shall be indented and preceded by the notation "Public
733 Schools:". For each voted levy for debt service, the entry shall
734 be "Voter Approved Debt Payments."

735 (b) In the second column, the gross amount of ad valorem
736 taxes levied against the parcel in the previous year. If the



271678

737 parcel did not exist in the previous year, the second column
738 shall be blank.

739 (c) In the third column, last year's adjusted tax rate or,
740 in the case of voted levies for debt service, the tax rate
741 previously authorized by referendum.

742 (d) In the fourth column, the gross amount of ad valorem
743 taxes which will apply to the parcel in the current year if each
744 taxing authority levies last year's adjusted tax rate or, in the
745 case of voted levies for debt service, the amount previously
746 authorized by referendum.

747 (e) In the fifth column, the tax rate that each taxing
748 authority must levy against the parcel to fund the proposed
749 budget or, in the case of voted levies for debt service, the tax
750 rate previously authorized by referendum.

751 (f) In the sixth column, the gross amount of ad valorem
752 taxes that must be levied in the current year if the proposed
753 budget is adopted.

754 (g) In the seventh column, the date, the time, and a brief
755 description of the location of the public hearing required
756 pursuant to s. 200.065(2)(c).

757 (5) Following the entries for each taxing authority, a
758 final entry shall show: in the first column, the words "Total
759 Property Taxes:" and in the second, fourth, and sixth columns,
760 the sum of the entries for each of the individual taxing
761 authorities. The second, fourth, and sixth columns shall,
762 immediately below said entries, be labeled Column 1, Column 2,
763 and Column 3, respectively. Below these labels shall appear, in
764 boldfaced type, the statement: SEE REVERSE SIDE FOR EXPLANATION.

765 (6) (a) The second page of the notice shall state the



271678

766 parcel's market value and for each taxing authority that levies
767 an ad valorem tax against the parcel:

768 1. The assessed value, value of exemptions, and taxable
769 value for the previous year and the current year.

770 2. Each assessment reduction and exemption applicable to
771 the property, including the value of the assessment reduction or
772 exemption and tax levies to which they apply.

773 (b) The reverse side of the second page shall contain
774 definitions and explanations for the values included on the
775 front side.

776 (7) The following statement shall appear after the values
777 listed on the front of the second page:

778
779 If you feel that the market value of your property is
780 inaccurate or does not reflect fair market value, or if you are
781 entitled to an exemption or classification that is not reflected
782 above, contact your county property appraiser at ...(phone
783 number)... or ...(location)....

784 If the property appraiser's office is unable to resolve the
785 matter as to market value, classification, or an exemption, you
786 may file a petition for adjustment with the Value Adjustment
787 Board. Petition forms are available from the county property
788 appraiser and must be filed ON OR BEFORE ...(date)....

789 (8) The reverse side of the first page of the form shall
790 read:

791

792 EXPLANATION

793

794 *COLUMN 1—"YOUR PROPERTY TAXES LAST YEAR"



271678

795 This column shows the taxes that applied last year to your
796 property. These amounts were based on budgets adopted last year
797 and your property's previous taxable value.

798 *COLUMN 2—"YOUR TAXES IF NO BUDGET CHANGE IS ADOPTED"

799 This column shows what your taxes will be this year IF EACH
800 TAXING AUTHORITY DOES NOT CHANGE ITS PROPERTY TAX LEVY. These
801 amounts are based on last year's budgets and your current
802 assessment.

803 *COLUMN 3—"YOUR TAXES IF PROPOSED BUDGET CHANGE IS ADOPTED"

804 This column shows what your taxes will be this year under the
805 BUDGET ACTUALLY PROPOSED by each local taxing authority. The
806 proposal is NOT final and may be amended at the public hearings
807 shown on the front side of this notice. The difference between
808 columns 2 and 3 is the tax change proposed by each local taxing
809 authority and is NOT the result of higher assessments.

810
811 *Note: Amounts shown on this form do NOT reflect early payment
812 discounts you may have received or may be eligible to receive.
813 (Discounts are a maximum of 4 percent of the amounts shown on
814 this form.)

815 (9) The bottom portion of the notice shall further read in
816 bold, conspicuous print:

817
818 "Your final tax bill may contain non-ad valorem
819 assessments which may not be reflected on this notice
820 such as assessments for roads, fire, garbage,
821 lighting, drainage, water, sewer, or other
822 governmental services and facilities which may be
823 levied by your county, city, or any special district."



271678

824
825
826
827
828
829
830
831
832
833
834
835
836
837
838
839
840
841
842
843
844
845
846
847
848
849
850
851
852

(10) (a) If requested by the local governing board levying non-ad valorem assessments and agreed to by the property appraiser, the notice specified in this section may contain a notice of proposed or adopted non-ad valorem assessments. If so agreed, the notice shall be titled:

NOTICE OF PROPOSED PROPERTY TAXES
AND PROPOSED OR ADOPTED
NON-AD VALOREM ASSESSMENTS
DO NOT PAY—THIS IS NOT A BILL

There must be a clear partition between the notice of proposed property taxes and the notice of proposed or adopted non-ad valorem assessments. The partition must be a bold, horizontal line approximately 1/8-inch thick. By rule, the department shall provide a format for the form of the notice of proposed or adopted non-ad valorem assessments which meets the following minimum requirements:

1. There must be subheading for columns listing the levying local governing board, with corresponding assessment rates expressed in dollars and cents per unit of assessment, and the associated assessment amount.
2. The purpose of each assessment must also be listed in the column listing the levying local governing board if the purpose is not clearly indicated by the name of the board.
3. Each non-ad valorem assessment for each levying local governing board must be listed separately.
4. If a county has too many municipal service benefit units



271678

853 or assessments to be listed separately, it shall combine them by
854 function.

855 5. A brief statement outlining the responsibility of the
856 tax collector and each levying local governing board as to any
857 non-ad valorem assessment must be provided on the form,
858 accompanied by directions as to which office to contact for
859 particular questions or problems.

860 (b) If the notice includes all adopted non-ad valorem
861 assessments, the provisions contained in subsection (9) shall
862 not be placed on the notice.

863 Section 15. Effective January 1, 2021, paragraphs (a) and
864 (b) of subsection (1) of section 202.12, Florida Statutes, are
865 amended to read:

866 202.12 Sales of communications services.—The Legislature
867 finds that every person who engages in the business of selling
868 communications services at retail in this state is exercising a
869 taxable privilege. It is the intent of the Legislature that the
870 tax imposed by chapter 203 be administered as provided in this
871 chapter.

872 (1) For the exercise of such privilege, a tax is levied on
873 each taxable transaction and is due and payable as follows:

874 (a) Except as otherwise provided in this subsection, at the
875 rate of 4.42 ~~4.92~~ percent applied to the sales price of the
876 communications service that:

- 877 1. Originates and terminates in this state, or
878 2. Originates or terminates in this state and is charged to
879 a service address in this state,

880
881 when sold at retail, computed on each taxable sale for the



882 purpose of remitting the tax due. The gross receipts tax imposed
883 by chapter 203 shall be collected on the same taxable
884 transactions and remitted with the tax imposed by this
885 paragraph. If no tax is imposed by this paragraph due to the
886 exemption provided under s. 202.125(1), the tax imposed by
887 chapter 203 shall nevertheless be collected and remitted in the
888 manner and at the time prescribed for tax collections and
889 remittances under this chapter.

890 (b) At the rate of 8.57 ~~9.07~~ percent applied to the retail
891 sales price of any direct-to-home satellite service received in
892 this state. The proceeds of the tax imposed under this paragraph
893 shall be accounted for and distributed in accordance with s.
894 202.18(2). The gross receipts tax imposed by chapter 203 shall
895 be collected on the same taxable transactions and remitted with
896 the tax imposed by this paragraph.

897 Section 16. Effective January 1, 2021, section 202.12001,
898 Florida Statutes, is amended to read:

899 202.12001 Combined rate for tax collected pursuant to ss.
900 202.12(1) (a) and 203.01(1) (b).—In complying with ss. 1-3, ch.
901 2010-149, Laws of Florida, the dealer of communication services
902 may collect a combined rate of 4.57 ~~5.07~~ percent, composed of
903 the 4.42 ~~4.92~~ percent and 0.15 percent rates required by ss.
904 202.12(1) (a) and 203.01(1) (b)3., respectively, if the provider
905 properly reflects the tax collected with respect to the two
906 provisions as required in the return to the department.

907 Section 17. Effective January 1, 2021, section 203.001,
908 Florida Statutes, is amended to read:

909 203.001 Combined rate for tax collected pursuant to ss.
910 202.12(1) (a) and 203.01(1) (b).—In complying with ss. 1-3, ch.



271678

911 2010-149, Laws of Florida, the dealer of communication services
912 may collect a combined rate of 4.57 ~~5.07~~ percent, composed of
913 the 4.42 ~~4.92~~ percent and 0.15 percent rates required by ss.
914 202.12(1)(a) and 203.01(1)(b)3., respectively, if the provider
915 properly reflects the tax collected with respect to the two
916 provisions as required in the return to the Department of
917 Revenue.

918 Section 18. Subsection (1) of section 206.05, Florida
919 Statutes, is amended to read:

920 206.05 Bond required of licensed terminal supplier,
921 importer, exporter, or wholesaler.—

922 (1) Each terminal supplier, importer, exporter, or
923 wholesaler, except a municipality, county, school board, state
924 agency, federal agency, or special district which is licensed
925 under this part, shall file with the department a bond in a
926 penal sum of not more than \$300,000 ~~\$100,000~~, such sum to be
927 approximately 3 times the combined average monthly tax levied
928 under this part and local option tax on motor fuel paid or due
929 during the preceding 12 calendar months under the laws of this
930 state. An exporter shall file a bond in an amount equal to 3
931 times the average monthly tax due on gallons acquired for
932 export. The bond shall be in such form as may be approved by the
933 department, executed by a surety company duly licensed to do
934 business under the laws of the state as surety thereon, and
935 conditioned upon the prompt filing of true reports and the
936 payment to the department of any and all fuel taxes levied under
937 this chapter including local option taxes which are now or which
938 hereafter may be levied or imposed, together with any and all
939 penalties and interest thereon, and generally upon faithful



271678

940 compliance with the provisions of the fuel tax and local option
941 tax laws of the state. The licensee shall be the principal
942 obligor, and the state shall be the obligee. An assigned time
943 deposit or irrevocable letter of credit may be accepted in lieu
944 of a surety bond.

945 Section 19. Subsection (6) of section 206.8741, Florida
946 Statutes, is amended to read:

947 206.8741 Dyeing and marking; notice requirements.—

948 (6) Any person who fails to provide or post the required
949 notice with respect to any dyed diesel fuel is subject to a
950 penalty of \$2,500 for each month such failure occurs ~~the penalty~~
951 ~~imposed by s. 206.872(11).~~

952 Section 20. Subsection (1) section 206.90, Florida
953 Statutes, is amended to read:

954 206.90 Bond required of terminal suppliers, importers, and
955 wholesalers.—

956 (1) Every terminal supplier, importer, or wholesaler,
957 except a municipality, county, state agency, federal agency,
958 school board, or special district, shall file with the
959 department a bond or bonds in the penal sum of not more than
960 \$300,000 ~~\$100,000~~. The sum of such bond shall be approximately 3
961 times the average monthly diesel fuels tax and local option tax
962 on diesel fuels paid or due during the preceding 12 calendar
963 months, with a surety approved by the department. The licensee
964 shall be the principal obligor and the state shall be the
965 obligee, conditioned upon the faithful compliance with the
966 provisions of this chapter, including the local option tax laws.
967 If the sum of 3 times a licensee's average monthly tax is less
968 than \$50, no bond shall be required.



271678

969 Section 21. Paragraph (a) of subsection (1) of section
970 212.05, Florida Statutes, is amended to read:

971 212.05 Sales, storage, use tax.—It is hereby declared to be
972 the legislative intent that every person is exercising a taxable
973 privilege who engages in the business of selling tangible
974 personal property at retail in this state, including the
975 business of making mail order sales, or who rents or furnishes
976 any of the things or services taxable under this chapter, or who
977 stores for use or consumption in this state any item or article
978 of tangible personal property as defined herein and who leases
979 or rents such property within the state.

980 (1) For the exercise of such privilege, a tax is levied on
981 each taxable transaction or incident, which tax is due and
982 payable as follows:

983 (a)1.a. At the rate of 6 percent of the sales price of each
984 item or article of tangible personal property when sold at
985 retail in this state, computed on each taxable sale for the
986 purpose of remitting the amount of tax due the state, and
987 including each and every retail sale.

988 b. Each occasional or isolated sale of an aircraft, boat,
989 mobile home, or motor vehicle of a class or type which is
990 required to be registered, licensed, titled, or documented in
991 this state or by the United States Government shall be subject
992 to tax at the rate provided in this paragraph. The department
993 shall by rule adopt any nationally recognized publication for
994 valuation of used motor vehicles as the reference price list for
995 any used motor vehicle which is required to be licensed pursuant
996 to s. 320.08(1), (2), (3)(a), (b), (c), or (e), or (9). If any
997 party to an occasional or isolated sale of such a vehicle



271678

998 reports to the tax collector a sales price which is less than 80
999 percent of the average loan price for the specified model and
1000 year of such vehicle as listed in the most recent reference
1001 price list, the tax levied under this paragraph shall be
1002 computed by the department on such average loan price unless the
1003 parties to the sale have provided to the tax collector an
1004 affidavit signed by each party, or other substantial proof,
1005 stating the actual sales price. Any party to such sale who
1006 reports a sales price less than the actual sales price is guilty
1007 of a misdemeanor of the first degree, punishable as provided in
1008 s. 775.082 or s. 775.083. The department shall collect or
1009 attempt to collect from such party any delinquent sales taxes.
1010 In addition, such party shall pay any tax due and any penalty
1011 and interest assessed plus a penalty equal to twice the amount
1012 of the additional tax owed. Notwithstanding any other provision
1013 of law, the Department of Revenue may waive or compromise any
1014 penalty imposed pursuant to this subparagraph.

1015 2. This paragraph does not apply to the sale of a boat or
1016 aircraft by or through a registered dealer under this chapter to
1017 a purchaser who, at the time of taking delivery, is a
1018 nonresident of this state, does not make his or her permanent
1019 place of abode in this state, and is not engaged in carrying on
1020 in this state any employment, trade, business, or profession in
1021 which the boat or aircraft will be used in this state, or is a
1022 corporation none of the officers or directors of which is a
1023 resident of, or makes his or her permanent place of abode in,
1024 this state, or is a noncorporate entity that has no individual
1025 vested with authority to participate in the management,
1026 direction, or control of the entity's affairs who is a resident



271678

1027 of, or makes his or her permanent abode in, this state. For
1028 purposes of this exemption, either a registered dealer acting on
1029 his or her own behalf as seller, a registered dealer acting as
1030 broker on behalf of a seller, or a registered dealer acting as
1031 broker on behalf of the purchaser may be deemed to be the
1032 selling dealer. This exemption shall not be allowed unless:

1033 a. The purchaser removes a qualifying boat, as described in
1034 sub-subparagraph f., from the state within 90 days after the
1035 date of purchase or extension, or the purchaser removes a
1036 nonqualifying boat or an aircraft from this state within 10 days
1037 after the date of purchase or, when the boat or aircraft is
1038 repaired or altered, within 20 days after completion of the
1039 repairs or alterations; or if the aircraft will be registered in
1040 a foreign jurisdiction and:

1041 (I) Application for the aircraft's registration is properly
1042 filed with a civil airworthiness authority of a foreign
1043 jurisdiction within 10 days after the date of purchase;

1044 (II) The purchaser removes the aircraft from the state to a
1045 foreign jurisdiction within 10 days after the date the aircraft
1046 is registered by the applicable foreign airworthiness authority;
1047 and

1048 (III) The aircraft is operated in the state solely to
1049 remove it from the state to a foreign jurisdiction.

1050
1051 For purposes of this sub-subparagraph, the term "foreign
1052 jurisdiction" means any jurisdiction outside of the United
1053 States or any of its territories;

1054 b. The purchaser, within 90 ~~30~~ days from the date of
1055 departure, provides the department with written proof that the



271678

1056 purchaser licensed, registered, titled, or documented the boat
1057 or aircraft outside the state. If such written proof is
1058 unavailable, within 90 ~~30~~ days the purchaser shall provide proof
1059 that the purchaser applied for such license, title,
1060 registration, or documentation. The purchaser shall forward to
1061 the department proof of title, license, registration, or
1062 documentation upon receipt;

1063 c. The purchaser, within 30 ~~10~~ days after ~~of~~ removing the
1064 boat or aircraft from Florida, furnishes the department with
1065 proof of removal in the form of receipts for fuel, dockage,
1066 slippage, tie-down, or hangaring from outside of Florida. The
1067 information so provided must clearly and specifically identify
1068 the boat or aircraft;

1069 d. The selling dealer, within 30 ~~5~~ days after ~~of~~ the date
1070 of sale, provides to the department a copy of the sales invoice,
1071 closing statement, bills of sale, and the original affidavit
1072 signed by the purchaser attesting that he or she has read the
1073 provisions of this section;

1074 e. The seller makes a copy of the affidavit a part of his
1075 or her record for as long as required by s. 213.35; and

1076 f. Unless the nonresident purchaser of a boat of 5 net tons
1077 of admeasurement or larger intends to remove the boat from this
1078 state within 10 days after the date of purchase or when the boat
1079 is repaired or altered, within 20 days after completion of the
1080 repairs or alterations, the nonresident purchaser applies to the
1081 selling dealer for a decal which authorizes 90 days after the
1082 date of purchase for removal of the boat. The nonresident
1083 purchaser of a qualifying boat may apply to the selling dealer
1084 within 60 days after the date of purchase for an extension decal



271678

1085 that authorizes the boat to remain in this state for an
1086 additional 90 days, but not more than a total of 180 days,
1087 before the nonresident purchaser is required to pay the tax
1088 imposed by this chapter. The department is authorized to issue
1089 decals in advance to dealers. The number of decals issued in
1090 advance to a dealer shall be consistent with the volume of the
1091 dealer's past sales of boats which qualify under this sub-
1092 subparagraph. The selling dealer or his or her agent shall mark
1093 and affix the decals to qualifying boats in the manner
1094 prescribed by the department, before delivery of the boat.

1095 (I) The department is hereby authorized to charge dealers a
1096 fee sufficient to recover the costs of decals issued, except the
1097 extension decal shall cost \$425.

1098 (II) The proceeds from the sale of decals will be deposited
1099 into the administrative trust fund.

1100 (III) Decals shall display information to identify the boat
1101 as a qualifying boat under this sub-subparagraph, including, but
1102 not limited to, the decal's date of expiration.

1103 (IV) The department is authorized to require dealers who
1104 purchase decals to file reports with the department and may
1105 prescribe all necessary records by rule. All such records are
1106 subject to inspection by the department.

1107 (V) Any dealer or his or her agent who issues a decal
1108 falsely, fails to affix a decal, mismarks the expiration date of
1109 a decal, or fails to properly account for decals will be
1110 considered prima facie to have committed a fraudulent act to
1111 evade the tax and will be liable for payment of the tax plus a
1112 mandatory penalty of 200 percent of the tax, and shall be liable
1113 for fine and punishment as provided by law for a conviction of a



271678

1114 misdemeanor of the first degree, as provided in s. 775.082 or s.
1115 775.083.

1116 (VI) Any nonresident purchaser of a boat who removes a
1117 decal before permanently removing the boat from the state, or
1118 defaces, changes, modifies, or alters a decal in a manner
1119 affecting its expiration date before its expiration, or who
1120 causes or allows the same to be done by another, will be
1121 considered prima facie to have committed a fraudulent act to
1122 evade the tax and will be liable for payment of the tax plus a
1123 mandatory penalty of 200 percent of the tax, and shall be liable
1124 for fine and punishment as provided by law for a conviction of a
1125 misdemeanor of the first degree, as provided in s. 775.082 or s.
1126 775.083.

1127 (VII) The department is authorized to adopt rules necessary
1128 to administer and enforce this subparagraph and to publish the
1129 necessary forms and instructions.

1130 (VIII) The department is hereby authorized to adopt
1131 emergency rules pursuant to s. 120.54(4) to administer and
1132 enforce the provisions of this subparagraph.

1133
1134 If the purchaser fails to remove the qualifying boat from this
1135 state within the maximum 180 days after purchase or a
1136 nonqualifying boat or an aircraft from this state within 10 days
1137 after purchase or, when the boat or aircraft is repaired or
1138 altered, within 20 days after completion of such repairs or
1139 alterations, or permits the boat or aircraft to return to this
1140 state within 6 months from the date of departure, except as
1141 provided in s. 212.08(7)(fff), or if the purchaser fails to
1142 furnish the department with any of the documentation required by



271678

1143 this subparagraph within the prescribed time period, the
1144 purchaser shall be liable for use tax on the cost price of the
1145 boat or aircraft and, in addition thereto, payment of a penalty
1146 to the Department of Revenue equal to the tax payable. This
1147 penalty shall be in lieu of the penalty imposed by s. 212.12(2).
1148 The maximum 180-day period following the sale of a qualifying
1149 boat tax-exempt to a nonresident may not be tolled for any
1150 reason.

1151 Section 22. Subsection (6) of section 212.055, Florida
1152 Statutes, is amended, and paragraph (f) is added to subsection
1153 (1) of that section, to read:

1154 212.055 Discretionary sales surtaxes; legislative intent;
1155 authorization and use of proceeds.—It is the legislative intent
1156 that any authorization for imposition of a discretionary sales
1157 surtax shall be published in the Florida Statutes as a
1158 subsection of this section, irrespective of the duration of the
1159 levy. Each enactment shall specify the types of counties
1160 authorized to levy; the rate or rates which may be imposed; the
1161 maximum length of time the surtax may be imposed, if any; the
1162 procedure which must be followed to secure voter approval, if
1163 required; the purpose for which the proceeds may be expended;
1164 and such other requirements as the Legislature may provide.
1165 Taxable transactions and administrative procedures shall be as
1166 provided in s. 212.054.

1167 (1) CHARTER COUNTY AND REGIONAL TRANSPORTATION SYSTEM
1168 SURTAX.—

1169 (f) Any discretionary sales surtax levied under this
1170 subsection pursuant to a referendum held on or after July 1,
1171 2020, may not be levied for more than 30 years.



1172 (6) SCHOOL CAPITAL OUTLAY SURTAX.—

1173 (a) The school board in each county may levy, pursuant to
1174 resolution conditioned to take effect only upon approval by a
1175 majority vote of the electors of the county voting in a
1176 referendum, a discretionary sales surtax at a rate that may not
1177 exceed 0.5 percent.

1178 (b) The resolution must ~~shall~~ include a statement that
1179 provides a brief and general description of the school capital
1180 outlay projects to be funded by the surtax. The resolution must
1181 include a statement that the revenues collected must be shared
1182 with eligible charter schools based on their proportionate share
1183 of the total school district enrollment. The statement must
1184 ~~shall~~ conform to the requirements of s. 101.161 and shall be
1185 placed on the ballot by the governing body of the county. The
1186 following question shall be placed on the ballot:

1187
1188 FOR THE CENTS TAX

1189 AGAINST THE CENTS TAX

1190
1191
1192
1193 (c) The resolution providing for the imposition of the
1194 surtax must ~~shall~~ set forth a plan for use of the surtax
1195 proceeds for fixed capital expenditures or fixed capital costs
1196 associated with the construction, reconstruction, or improvement
1197 of school facilities and campuses which have a useful life
1198 expectancy of 5 or more years, and any land acquisition, land



271678

1199 improvement, design, and engineering costs related thereto.
1200 Additionally, the plan shall include the costs of retrofitting
1201 and providing for technology implementation, including hardware
1202 and software, for the various sites within the school district.
1203 Surtax revenues may be used to service ~~for the purpose of~~
1204 ~~servicing~~ bond indebtedness to finance projects authorized by
1205 this subsection, and any interest accrued thereto may be held in
1206 trust to finance such projects. Neither the proceeds of the
1207 surtax nor any interest accrued thereto shall be used for
1208 operational expenses. Surtax revenues shared with charter
1209 schools shall be expended by the charter school in a manner
1210 consistent with the allowable uses set forth in s. 1013.62(4).
1211 All revenues and expenditures shall be accounted for in a
1212 charter school's monthly or quarterly financial statement
1213 pursuant to s. 1002.33(9). The eligibility of a charter school
1214 to receive funds under this subsection shall be determined in
1215 accordance with s. 1013.62(1). If a school's charter is not
1216 renewed or is terminated and the school is dissolved under the
1217 provisions of law under which the school was organized, any
1218 unencumbered funds received under this subsection shall revert
1219 to the sponsor.

1220 (d) Surtax revenues collected by the Department of Revenue
1221 pursuant to this subsection shall be distributed to the school
1222 board imposing the surtax in accordance with law.

1223 Section 23. The amendment made by this act to s.
1224 212.055(6), Florida Statutes, which amends the allowable uses of
1225 the school capital outlay surtax, applies to levies authorized
1226 by vote of the electors on or after July 1, 2020.

1227 Section 24. Effective January 1, 2021, section 212.134,



271678

1228 Florida Statutes, is created to read:

1229 212.134 Information returns relating to payment-card and
1230 third-party network transactions.—

1231 (1) For each year in which a payment settlement entity, an
1232 electronic payment facilitator, or other third party contracted
1233 with the payment settlement entity to make payments to settle
1234 reportable payment transactions on behalf of the payment
1235 settlement entity must file a return pursuant to s. 6050W of the
1236 Internal Revenue Code, the entity, the facilitator, or the third
1237 party must submit the information in the return to the
1238 department by the 30th day after filing the federal return. The
1239 format of the information returns required must be either a copy
1240 of such information returns or a copy of such information
1241 returns related to participating payees with an address in the
1242 state. For purposes of this subsection, the term "payment
1243 settlement entity" has the same meaning as provided in s. 6050W
1244 of the Internal Revenue Code.

1245 (2) All reports submitted to the department under this
1246 section must be in an electronic format.

1247 (3) Any payment settlement entity, facilitator, or third
1248 party failing to file the information return required, filing an
1249 incomplete information return, or not filing an information
1250 return within the time prescribed is subject to a penalty of
1251 \$1,000 for each failure, if the failure is for not more than 30
1252 days, with an additional \$1,000 for each month or fraction of a
1253 month during which each failure continues. The total amount of
1254 penalty imposed on a reporting entity may not exceed \$10,000
1255 annually.

1256 (4) The executive director or his or her designee may waive



271678

1257 the penalty if he or she determines that the failure to timely
1258 file an information return was due to reasonable cause and not
1259 due to willful negligence, willful neglect, or fraud.

1260 Section 25. Section 212.181, Florida Statutes, is created
1261 to read:

1262 212.181 Determination of business address situs,
1263 distributions, and adjustments.-

1264 (1) For each certificate of registration issued pursuant to
1265 s. 212.18(3)(b), the department shall assign the place of
1266 business to a county based on the location address provided at
1267 the time of registration or at the time the dealer notifies the
1268 department of a change in a business location address.

1269 (2)(a) Each county that furnishes to the department
1270 information needed to update the electronic database created and
1271 maintained pursuant to s. 202.22(2)(a), including addresses of
1272 new developments, changes in addresses, annexations,
1273 incorporations, reorganizations, and any other changes in
1274 jurisdictional boundaries within the county, must specify an
1275 effective date, which must be the next ensuing January 1 or July
1276 1, and must be furnished to the department at least 120 days
1277 before the effective date. A county that provides notification
1278 to the department at least 120 days before the effective date
1279 that it has reviewed the database and has no changes for the
1280 ensuing January 1 or July 1 satisfies the requirement of this
1281 paragraph.

1282 (b) A county that imposes a tourist development tax in a
1283 subcounty special district pursuant to s. 125.0104(3)(b) must
1284 identify the subcounty special district addresses to which the
1285 tourist development tax applies as part of the address



271678

1286 information submission required under paragraph (a). This
1287 paragraph does not apply to counties that self-administer the
1288 tax pursuant to s. 125.0104(10).

1289 (c) The department shall update the electronic database
1290 created and maintained under s. 202.22(2)(a) using the
1291 information furnished by local taxing jurisdictions under
1292 paragraph (a) and shall ensure each business location is
1293 correctly assigned to the applicable county pursuant to
1294 subsection (1). Each update must specify the effective date as
1295 the next ensuing January 1 or July 1 and must be posted by the
1296 department on a website not less than 90 days before the
1297 effective date.

1298 (3) (a) For distributions made pursuant to ss. 125.0104,
1299 212.20(6)(a), (b), and (d)2., misallocations occurring solely
1300 due to the assignment of an address to an incorrect county will
1301 be corrected prospectively only from the date the department is
1302 made aware of the misallocation, subject to the following:

1303 1. If the county that should have received the misallocated
1304 distributions followed the notification and timing provisions in
1305 subsection (2) for the affected periods, such misallocations may
1306 be adjusted by prorating current and future distributions for
1307 the period the misallocation occurred, not to exceed 36 months
1308 from the date the department is made aware of the misallocation.

1309 2. If the county that received the misallocated
1310 distribution followed the notification and timing provisions in
1311 subsection (2) for the affected periods and the county that
1312 should have received the misallocation did not, the correction
1313 shall apply only prospectively from the date the department is
1314 made aware of the misallocation.



271678

1315 (b) Nothing in this subsection prevents affected counties
1316 from determining an alternative method of adjustment pursuant to
1317 an interlocal agreement. Affected counties with an interlocal
1318 agreement must provide a copy of the interlocal agreement
1319 specifying an alternative method of adjustment to the department
1320 within 90 days after the date of the department's notice of the
1321 misallocation.

1322 (4) The department may adopt rules to administer this
1323 section, including rules establishing procedures and forms.

1324 Section 26. Section 215.179, Florida Statutes, is created
1325 to read:

1326 215.179 Solicitation of payment.—An owner of a public
1327 building or the owner's employee may not seek, accept, or
1328 solicit any payment or other form of consideration for providing
1329 the written allocation letter described in s. 179D(d)(4) of the
1330 Internal Revenue Code and Internal Revenue Service (IRS) Notice
1331 2008-40. An allocation letter must be signed and returned to the
1332 architect, engineer, or contractor within 15 days after written
1333 request. The architect, engineer, or contractor shall file the
1334 allocation request with the Department of Financial Services.
1335 This section is effective until the Internal Revenue Service
1336 supersedes s. 3 of IRS Notice 2008-40 and materially modifies
1337 the allocation process therein.

1338 Section 27. Section 213.0537, Florida Statutes, is created
1339 to read:

1340 213.0537 Electronic notification with affirmative consent.—

1341 (1) Notwithstanding any other provision of law, the
1342 Department of Revenue may send notices electronically, by postal
1343 mail, or both. Electronic transmission may be used only with the



271678

1344 affirmative consent of the taxpayer or its representative.
1345 Documents sent pursuant to this section comply with the same
1346 timing and form requirements as documents sent by postal mail.
1347 If a document sent electronically is returned as undeliverable,
1348 the department must resend the document by postal mail. However,
1349 the original electronic transmission used with the affirmative
1350 consent of the taxpayer or its representative is the official
1351 mailing for purposes of this chapter.

1352 (2) A notice sent electronically will be considered to have
1353 been received by the recipient if the transmission is addressed
1354 to the address provided by the taxpayer or its representative. A
1355 notice sent electronically will be considered received even if
1356 no individual is aware of its receipt. In addition, a notice
1357 sent electronically shall be considered received if the
1358 department does not receive notification that the document was
1359 undeliverable.

1360 (3) For the purposes of this section, the term:

1361 (a) "Affirmative consent" means that the taxpayer or its
1362 representative expressly consented to receive notices
1363 electronically either in response to a clear and conspicuous
1364 request for the taxpayer's or its representative's consent, or
1365 at the taxpayer's or its representative's own initiative.

1366 (b) "Notice" means all communications from the department
1367 to the taxpayer or its representative, including, but not
1368 limited to, billings, notices issued during the course of an
1369 audit, proposed assessments, and final assessments authorized by
1370 this chapter and any other actions constituting final agency
1371 action within the meaning of chapter 120.

1372 Section 28. Paragraph (b) of subsection (1) of section



271678

1373 213.21, Florida Statutes, is amended to read:

1374 213.21 Informal conferences; compromises.—

1375 (1)

1376 (b) The statute of limitations upon the issuance of final
1377 assessments and the period for filing a claim for refund as
1378 required by s. 215.26(2) for any transactions occurring during
1379 the audit period shall be tolled during the period in which the
1380 taxpayer is engaged in a procedure under this section.

1381 Section 29. Effective upon this act becoming a law,
1382 paragraph (a) of subsection (4) of section 220.1105, Florida
1383 Statutes, is amended to read:

1384 220.1105 Tax imposed; automatic refunds and downward
1385 adjustments to tax rates.—

1386 (4) For fiscal years 2018-2019 through 2020-2021, any
1387 amount by which net collections for a fiscal year exceed
1388 adjusted forecasted collections for that fiscal year shall only
1389 be used to provide refunds to corporate income tax payers as
1390 follows:

1391 (a) For purposes of this subsection, the term:

1392 1. "Eligible taxpayer" means:

1393 a. For fiscal year 2018-2019, a taxpayer whose taxable year
1394 begins between April 1, 2017, and March 31, 2018, and whose
1395 final tax liability for such taxable year is greater than zero;

1396 b. For fiscal year 2019-2020, a taxpayer whose taxable year
1397 begins between April 1, 2018, and March 31, 2019, and whose
1398 final tax liability for such taxable year is greater than zero;
1399 or

1400 c. For fiscal year 2020-2021 a taxpayer whose taxable year
1401 begins between April 1, 2019, and March 31, 2020, and whose



271678

1402 final tax liability for such taxable year is greater than zero.

1403 2. "Excess collections" for a fiscal year means the amount
1404 by which net collections for a fiscal year exceeds adjusted
1405 forecasted collections for that fiscal year.

1406 3. "Final tax liability" means the taxpayer's amount of tax
1407 due under this chapter for a taxable year, reported on a return
1408 filed with the department, plus the amount of any credit taken
1409 on such return under s. 220.1875.

1410 4. "Total eligible tax liability" for a fiscal year means
1411 the sum of final tax liabilities of all eligible taxpayers for a
1412 fiscal year as such liabilities are shown on the latest return
1413 filed with the department as of February 1 immediately following
1414 that fiscal year.

1415 5. "Taxpayer refund share" for a fiscal year means an
1416 eligible taxpayer's final tax liability as a percentage of the
1417 total eligible tax liability for that fiscal year.

1418 6. "Taxpayer refund" for a fiscal year means the taxpayer
1419 refund share for a fiscal year multiplied by the excess
1420 collections for a fiscal year.

1421 Section 30. The amendment made by this act to s.
1422 220.1105(4)(a)3., Florida Statutes, is remedial in nature and
1423 applies retroactively.

1424 Section 31. Paragraph (b) of subsection (5) and subsections
1425 (8) and (9) of section 288.106, Florida Statutes, are amended to
1426 read:

1427 288.106 Tax refund program for qualified target industry
1428 businesses.—

1429 (5) TAX REFUND AGREEMENT.—

1430 (b) Compliance with the terms and conditions of the



271678

1431 agreement is a condition precedent for the receipt of a tax
1432 refund each year. The failure to comply with the terms and
1433 conditions of the tax refund agreement results in the loss of
1434 eligibility for receipt of all tax refunds previously authorized
1435 under this section and the revocation by the department of the
1436 certification of the business entity as a qualified target
1437 industry business, unless the business is eligible to receive
1438 and elects to accept a prorated refund under paragraph (6)(e) or
1439 the department grants the business an economic recovery
1440 extension.

1441 1. A qualified target industry business may submit a
1442 request to the department for an economic recovery extension.
1443 The request must provide quantitative evidence demonstrating how
1444 negative economic conditions in the business's industry, the
1445 effects of a named hurricane or tropical storm, or specific acts
1446 of terrorism affecting the qualified target industry business
1447 have prevented the business from complying with the terms and
1448 conditions of its tax refund agreement.

1449 2. Upon receipt of a request under subparagraph 1., the
1450 department has 45 days to notify the requesting business, in
1451 writing, whether its extension has been granted or denied. In
1452 determining whether an extension should be granted, the
1453 department shall consider the extent to which negative economic
1454 conditions in the requesting business's industry have occurred
1455 in the state or the effects of a named hurricane or tropical
1456 storm or specific acts of terrorism affecting the qualified
1457 target industry business have prevented the business from
1458 complying with the terms and conditions of its tax refund
1459 agreement. The department shall consider current employment



271678

1460 statistics for this state by industry, including whether the
1461 business's industry had substantial job loss during the prior
1462 year, when determining whether an extension shall be granted.

1463 3. As a condition for receiving a prorated refund under
1464 paragraph (6) (e) or an economic recovery extension under this
1465 paragraph, a qualified target industry business must agree to
1466 renegotiate its tax refund agreement with the department to, at
1467 a minimum, ensure that the terms of the agreement comply with
1468 current law and the department's procedures governing
1469 application for and award of tax refunds. Upon approving the
1470 award of a prorated refund or granting an economic recovery
1471 extension, the department shall renegotiate the tax refund
1472 agreement with the business as required by this subparagraph.
1473 When amending the agreement of a business receiving an economic
1474 recovery extension, the department may extend the duration of
1475 the agreement for a period not to exceed 2 years.

1476 4. A qualified target industry business located in a county
1477 affected by Hurricane Michael, as defined in subsection (8), may
1478 submit a request for an economic recovery extension to the
1479 department in lieu of any tax refund claim scheduled to be
1480 submitted after January 1, 2021 ~~2009~~, but before July 1, 2023
1481 ~~2012~~.

1482 5. A qualified target industry business that receives an
1483 economic recovery extension may not receive a tax refund for the
1484 period covered by the extension.

1485 (8) SPECIAL INCENTIVES.—If the department determines it is
1486 in the best interest of the public for reasons of facilitating
1487 economic development, growth, or new employment opportunities
1488 within a ~~Disproportionally Affected~~ county affected by Hurricane



271678

1489 Michael, the department ~~may~~, between July 1, 2020 ~~2011~~, and June
1490 30, 2023 ~~2014~~, may waive ~~any or all~~ wage or local financial
1491 support eligibility requirements. If the department elects to
1492 wave wage or financial support eligibility requirements, the
1493 waiver must be stated in writing. ~~and allow~~ A qualified target
1494 industry business that relocates from another state to, or
1495 establishes which relocates all or a portion of its business or
1496 expands its existing business in, a ~~to a~~ Disproportionally
1497 Affected county affected by Hurricane Michael is eligible to
1498 receive a tax refund payment of up to \$10,000 ~~\$6,000~~ multiplied
1499 by the number of jobs specified in the tax refund agreement
1500 under subparagraph (5) (a)1. over the term of the agreement.
1501 ~~Prior to granting such waiver, the executive director of the~~
1502 ~~department shall file with the Governor a written statement of~~
1503 ~~the conditions and circumstances constituting the reason for the~~
1504 ~~waiver.~~ Such business shall be eligible for the additional tax
1505 refund payments specified in subparagraph (3) (b)4. if it meets
1506 the criteria. As used in this section, the term
1507 "Disproportionally Affected county affected by Hurricane
1508 Michael" means Bay County, Calhoun County ~~Eseambia County~~,
1509 Franklin County, Gadsden County, Gulf County, Holmes County,
1510 Jackson County, Jefferson County, Leon County, Liberty County,
1511 Okaloosa County, ~~Santa Rosa County~~, ~~Walton County~~, ~~or~~ Wakulla
1512 County, Walton County, or Washington County.

1513 ~~(9) EXPIRATION. An applicant may not be certified as~~
1514 ~~qualified under this section after June 30, 2020. A tax refund~~
1515 ~~agreement existing on that date shall continue in effect in~~
1516 ~~accordance with its terms.~~

1517 Section 32. Subsections (1), (2), and (5) of section



271678

1518 443.163, Florida Statutes, are amended to read:

1519 443.163 Electronic reporting and remitting of contributions
1520 and reimbursements.—

1521 (1) An employer may file any report and remit any
1522 contributions or reimbursements required under this chapter by
1523 electronic means. The Department of Economic Opportunity or the
1524 state agency providing reemployment assistance tax collection
1525 services shall adopt rules prescribing the format and
1526 instructions necessary for electronically filing reports and
1527 remitting contributions and reimbursements to ensure a full
1528 collection of contributions and reimbursements due. The
1529 acceptable method of transfer, the method, form, and content of
1530 the electronic means, and the method, if any, by which the
1531 employer will be provided with an acknowledgment shall be
1532 prescribed by the department or its tax collection service
1533 provider. However, any employer who employed 10 or more
1534 employees in any quarter during the preceding state fiscal year
1535 must file the Employers Quarterly Reports, including any
1536 corrections, for the current calendar year and remit the
1537 contributions and reimbursements due by electronic means
1538 approved by the tax collection service provider. ~~A person who~~
1539 ~~prepared and reported for 100 or more employers in any quarter~~
1540 ~~during the preceding state fiscal year must file the Employers~~
1541 ~~Quarterly Reports for each calendar quarter in the current~~
1542 ~~calendar year, beginning with reports due for the second~~
1543 ~~calendar quarter of 2003, by electronic means approved by the~~
1544 ~~tax collection service provider.~~

1545 (2)~~(a)~~ An employer who is required by law to file an
1546 Employers Quarterly Report, including any corrections, by



271678

1547 approved electronic means, but who files the report either
1548 directly or through an agent by a means other than approved
1549 electronic means, is liable for a penalty of \$25 ~~\$50~~ for that
1550 report and \$1 for each employee, not to exceed \$300. This
1551 penalty is in addition to any other penalty provided by this
1552 chapter. However, the penalty does not apply if the tax
1553 collection service provider waives the electronic filing
1554 requirement in advance. An employer who fails to remit
1555 contributions or reimbursements either directly or through an
1556 agent by approved electronic means as required by law is liable
1557 for a penalty of \$25 ~~\$50~~ for each remittance submitted by a
1558 means other than approved electronic means. This penalty is in
1559 addition to any other penalty provided by this chapter.

1560 ~~(b) A person who prepared and reported for 100 or more~~
1561 ~~employers in any quarter during the preceding state fiscal year,~~
1562 ~~but who fails to file an Employers Quarterly Report for each~~
1563 ~~calendar quarter in the current calendar year by approved~~
1564 ~~electronic means, is liable for a penalty of \$50 for that report~~
1565 ~~and \$1 for each employee. This penalty is in addition to any~~
1566 ~~other penalty provided by this chapter. However, the penalty~~
1567 ~~does not apply if the tax collection service provider waives the~~
1568 ~~electronic filing requirement in advance.~~

1569 (5) The tax collection service provider may waive the
1570 penalty imposed by this section if a ~~written~~ request for a
1571 waiver ~~is filed which~~ establishes that imposition would be
1572 inequitable. Examples of inequity include, but are not limited
1573 to, situations where the failure to electronically file was
1574 caused by one of the following factors:

1575 (a) Death or serious illness of the person responsible for



271678

1576 the preparation and filing of the report.

1577 (b) Destruction of the business records by fire or other
1578 casualty.

1579 (c) Unscheduled and unavoidable computer downtime.

1580 Section 33. Subsections (1) and (3) of section 626.932,
1581 Florida Statutes, are amended to read:

1582 626.932 Surplus lines tax.—

1583 (1) The premiums charged for surplus lines coverages are
1584 subject to a premium receipts tax of 4.94 ~~5~~ percent of all gross
1585 premiums charged for such insurance. The surplus lines agent
1586 shall collect from the insured the amount of the tax at the time
1587 of the delivery of the cover note, certificate of insurance,
1588 policy, or other initial confirmation of insurance, in addition
1589 to the full amount of the gross premium charged by the insurer
1590 for the insurance. The surplus lines agent is prohibited from
1591 absorbing such tax or, as an inducement for insurance or for any
1592 other reason, rebating all or any part of such tax or of his or
1593 her commission.

1594 (3) If a surplus lines policy covers risks or exposures
1595 only partially in this state and the state is the home state as
1596 defined in the federal Nonadmitted and Reinsurance Reform Act of
1597 2010 (NRRRA), the tax payable shall be computed on the gross
1598 premium. The surplus lines policy must be taxed in accordance
1599 with subsection (1) and the agent shall report the total premium
1600 for the risk that is located in this state and the total premium
1601 for the risk that is located outside of this state to the
1602 Florida Surplus Lines Service Office in the manner and form
1603 directed by the Florida Surplus Lines Service Office ~~The tax~~
1604 ~~must not exceed the tax rate where the risk or exposure is~~



271678

1605 ~~located.~~

1606 Section 34. Paragraph (b) of subsection (6) of section
1607 1013.64, Florida Statutes, is amended to read:

1608 1013.64 Funds for comprehensive educational plant needs;
1609 construction cost maximums for school district capital
1610 projects.—Allocations from the Public Education Capital Outlay
1611 and Debt Service Trust Fund to the various boards for capital
1612 outlay projects shall be determined as follows:

1613 (6)

1614 (b)1. A district school board may not use funds from the
1615 following sources: Public Education Capital Outlay and Debt
1616 Service Trust Fund; School District and Community College
1617 District Capital Outlay and Debt Service Trust Fund; Classrooms
1618 First Program funds provided in s. 1013.68; nonvoted 1.5-mill
1619 levy of ad valorem property taxes provided in s. 1011.71(2);
1620 Classrooms for Kids Program funds provided in s. 1013.735;
1621 District Effort Recognition Program funds provided in s.
1622 1013.736; or High Growth District Capital Outlay Assistance
1623 Grant Program funds provided in s. 1013.738 to pay for any
1624 portion of the cost of any new construction of educational plant
1625 space with a total cost per student station, including change
1626 orders, which exceeds:

1627 a. \$17,952 for an elementary school;

1628 b. \$19,386 for a middle school; or

1629 c. \$25,181 for a high school,

1630

1631 (January 2006) as adjusted annually to reflect increases or
1632 decreases in the Consumer Price Index. The department, in
1633 conjunction with the Office of Economic and Demographic



271678

1634 Research, shall review and adjust the cost per student station
1635 limits to reflect actual construction costs by January 1, 2020,
1636 and annually thereafter. The adjusted cost per student station
1637 shall be used by the department for computation of the statewide
1638 average costs per student station for each instructional level
1639 pursuant to paragraph (d). The department shall also collaborate
1640 with the Office of Economic and Demographic Research to select
1641 an industry-recognized construction index to replace the
1642 Consumer Price Index by January 1, 2020, adjusted annually to
1643 reflect changes in the construction index.

1644 2. School districts shall maintain accurate documentation
1645 related to the costs of all new construction of educational
1646 plant space reported to the Department of Education pursuant to
1647 paragraph (d). The Auditor General shall review the
1648 documentation maintained by the school districts and verify
1649 compliance with the limits under this paragraph during its
1650 scheduled operational audits of the school district.

1651 3. Except for educational facilities and sites subject to a
1652 lease-purchase agreement entered pursuant to s. 1011.71(2)(e) or
1653 funded solely through local impact fees, in addition to the
1654 funding sources listed in subparagraph 1., a district school
1655 board may not use funds from any sources for new construction of
1656 educational plant space with a total cost per student station,
1657 including change orders, which equals more than the current
1658 adjusted amounts provided in sub-subparagraphs 1.a.-c. However,
1659 if a contract has been executed for architectural and design
1660 services or for construction management services before July 1,
1661 2017, a district school board may use funds from any source for
1662 the new construction of educational plant space and such funds



271678

1663 are exempt from the total cost per student station requirements.

1664 4. A district school board must not use funds from the
1665 Public Education Capital Outlay and Debt Service Trust Fund or
1666 the School District and Community College District Capital
1667 Outlay and Debt Service Trust Fund for any new construction of
1668 an ancillary plant that exceeds 70 percent of the average cost
1669 per square foot of new construction for all schools.

1670 Section 35. Clothing, school supplies, personal computers,
1671 and personal computer-related accessories; sales tax holiday.-

1672 (1) The tax levied under chapter 212, Florida Statutes, may
1673 not be collected during the period from August 7, 2020, through
1674 August 9, 2020, on the retail sale of:

1675 (a) Clothing, wallets, or bags, including handbags,
1676 backpacks, fanny packs, and diaper bags, but excluding
1677 briefcases, suitcases, and other garment bags, having a sales
1678 price of \$60 or less per item. As used in this paragraph, the
1679 term "clothing" means:

1680 1. Any article of wearing apparel intended to be worn on or
1681 about the human body, excluding watches, watchbands, jewelry,
1682 umbrellas, and handkerchiefs; and

1683 2. All footwear, excluding skis, swim fins, roller blades,
1684 and skates.

1685 (b) School supplies having a sales price of \$15 or less per
1686 item. As used in this paragraph, the term "school supplies"
1687 means pens, pencils, erasers, crayons, notebooks, notebook
1688 filler paper, legal pads, binders, lunch boxes, construction
1689 paper, markers, folders, poster board, composition books, poster
1690 paper, scissors, cellophane tape, glue or paste, rulers,
1691 computer disks, staplers and staples used to secure paper



271678

1692 products, protractors, compasses, and calculators.

1693 (2) The tax levied under chapter 212, Florida Statutes, may
1694 not be collected during the period from August 7, 2020, through
1695 August 9, 2020, on the first \$1,000 of the sales price of
1696 personal computers or personal computer-related accessories
1697 purchased for noncommercial home or personal use. As used in
1698 this subsection, the term:

1699 (a) "Personal computers" includes electronic book readers,
1700 laptops, desktops, handheld devices, tablets, or tower
1701 computers. The term does not include cellular telephones, video
1702 game consoles, digital media receivers, or devices that are not
1703 primarily designed to process data.

1704 (b) "Personal computer-related accessories" includes
1705 keyboards, mice, personal digital assistants, monitors, other
1706 peripheral devices, modems, routers, and nonrecreational
1707 software, regardless of whether the accessories are used in
1708 association with a personal computer base unit. The term does
1709 not include furniture or systems, devices, software, or
1710 peripherals that are designed or intended primarily for
1711 recreational use. The term "monitor" does not include any device
1712 that includes a television tuner.

1713 (3) The tax exemptions provided in this section do not
1714 apply to sales within a theme park or entertainment complex as
1715 defined in s. 509.013(9), Florida Statutes, within a public
1716 lodging establishment as defined in s. 509.013(4), Florida
1717 Statutes, or within an airport as defined in s. 330.27(2),
1718 Florida Statutes.

1719 (4) The tax exemptions provided in this section may apply
1720 at the option of a dealer if less than 5 percent of the dealer's



271678

1721 gross sales of tangible personal property in the prior calendar
1722 year are comprised of items that would be exempt under this
1723 section. If a qualifying dealer chooses not to participate in
1724 the tax holiday, by August 1, 2020, the dealer must notify the
1725 Department of Revenue in writing of its election to collect
1726 sales tax during the holiday and must post a copy of that notice
1727 in a conspicuous location at its place of business.

1728 (5) The Department of Revenue is authorized, and all
1729 conditions are deemed met, to adopt emergency rules pursuant to
1730 s. 120.54(4), Florida Statutes, for the purpose of implementing
1731 this section. Notwithstanding any other provision of law,
1732 emergency rules adopted pursuant to this subsection are
1733 effective for 6 months after adoption and may be renewed during
1734 the pendency of procedures to adopt permanent rules addressing
1735 the subject of the emergency rules.

1736 (6) For the 2019-2020 fiscal year, the sum of \$241,000 in
1737 nonrecurring funds is appropriated from the General Revenue Fund
1738 to the Department of Revenue for the purpose of implementing
1739 this section. Funds remaining unexpended or unencumbered from
1740 this appropriation as of June 30, 2020, shall revert and be
1741 reappropriated for the same purpose in the 2020-2021 fiscal
1742 year.

1743 (7) This section shall take effect upon this act becoming a
1744 law.

1745 Section 36. Disaster preparedness supplies; sales tax
1746 holiday.—

1747 (1) The tax levied under chapter 212, Florida Statutes, may
1748 not be collected during the period from May 29, 2020, through
1749 June 4, 2020, on the sale of:



271678

1750 (a) A portable self-powered light source selling for \$20 or
1751 less.

1752 (b) A portable self-powered radio, two-way radio, or
1753 weather-band radio selling for \$50 or less.

1754 (c) A tarpaulin or other flexible waterproof sheeting
1755 selling for \$50 or less.

1756 (d) An item normally sold as, or generally advertised as, a
1757 ground anchor system or tie-down kit selling for \$50 or less.

1758 (e) A gas or diesel fuel tank selling for \$25 or less.

1759 (f) A package of AA-cell, AAA-cell, C-cell, D-cell, 6-volt,
1760 or 9-volt batteries, excluding automobile and boat batteries,
1761 selling for \$30 or less.

1762 (g) A nonelectric food storage cooler selling for \$30 or
1763 less.

1764 (h) A portable generator used to provide light or
1765 communications or preserve food in the event of a power outage
1766 selling for \$750 or less.

1767 (i) Reusable ice selling for \$10 or less.

1768 (2) The tax exemptions provided in this section do not
1769 apply to sales within a theme park or entertainment complex as
1770 defined in s. 509.013(9), Florida Statutes, within a public
1771 lodging establishment as defined in s. 509.013(4), Florida
1772 Statutes, or within an airport as defined in s. 330.27(2),
1773 Florida Statutes.

1774 (3) The Department of Revenue is authorized, and all
1775 conditions are deemed met, to adopt emergency rules pursuant to
1776 s. 120.54(4), Florida Statutes, to administer this section.

1777 (4) For the 2019-2020 fiscal year, the sum of \$70,000 in
1778 nonrecurring funds is appropriated from the General Revenue Fund



1779 to the Department of Revenue for the purpose of implementing
1780 this section.

1781 (5) This section shall take effect upon this act becoming a
1782 law.

1783 Section 37. (1) The Department of Revenue is authorized,
1784 and all conditions are deemed met, to adopt emergency rules
1785 pursuant to s. 120.54(4), Florida Statutes, for the purpose of
1786 implementing the amendments made by this act to ss. 206.05,
1787 206.8741, 206.90, 212.05, 213.21, and 220.1105, Florida
1788 Statutes, and the creation of ss. 212.134 and 212.181, Florida
1789 Statutes, by this act. Notwithstanding any other provision of
1790 law, emergency rules adopted pursuant to this subsection are
1791 effective for 6 months after adoption and may be renewed during
1792 the pendency of procedures to adopt permanent rules addressing
1793 the subject of the emergency rules.

1794 (2) This section shall take effect upon this act becoming a
1795 law and expires July 1, 2023.

1796 Section 38. Except as otherwise expressly provided in this
1797 act, and except for this section, which shall take effect upon
1798 this act becoming a law, this act shall take effect July 1,
1799 2020.

1800
1801 ===== T I T L E A M E N D M E N T =====

1802 And the title is amended as follows:

1803 Delete everything before the enacting clause
1804 and insert:

1805 A bill to be entitled
1806 An act relating to taxation; amending s. 125.0104,
1807 F.S.; increasing a population limit on counties that



1808 may use tourist development tax revenues for certain
1809 uses; amending s. 189.033, F.S.; defining the term
1810 "disproportionally affected county"; conforming a
1811 provision to changes made by the act; creating s.
1812 193.019, F.S.; defining the terms "department" and
1813 "hospital"; requiring county property appraisers to
1814 annually calculate and submit to the Department of
1815 Revenue the valuation of certain property tax
1816 exemptions granted to property owned by hospitals;
1817 requiring hospitals to submit certain information to
1818 the department by a certain date; specifying
1819 requirements for the department; requiring the
1820 department to adopt a form by rule; creating s.
1821 193.1557, F.S.; extending the timeframe within which
1822 certain changes to property damaged or destroyed by
1823 Hurricane Michael must commence to prevent the
1824 assessed value of the property from increasing;
1825 providing applicability; providing for future repeal;
1826 amending s. 194.035, F.S.; specifying circumstances
1827 under which a special magistrate's appraisal may not
1828 be submitted as evidence to a value adjustment board;
1829 amending s. 195.073, F.S.; revising the property
1830 classifications for certain multifamily housing and
1831 commercial and industrial properties; amending s.
1832 195.096, F.S.; revising requirements for the
1833 department's review and publication of findings of
1834 county assessment rolls; amending s. 196.173, F.S.;
1835 revising the military operations that qualify certain
1836 servicemembers for an additional ad valorem tax



271678

1837 exemption; providing applicability; revising the
1838 deadlines for applying for additional ad valorem tax
1839 exemptions for certain servicemembers for a specified
1840 tax year; authorizing a property appraiser to grant an
1841 exemption for an untimely filed application if certain
1842 conditions are met; providing procedures for an
1843 applicant to file a petition with the value adjustment
1844 board if an application is denied; providing
1845 applicability; amending s. 196.1978, F.S.; providing
1846 applicability of the affordable housing property tax
1847 exemption to vacant units if certain conditions are
1848 met; providing retroactive operation; providing
1849 legislative intent relating to ownership of exempt
1850 property by certain limited liability companies;
1851 providing applicability of the tax exemption, under
1852 certain circumstances, to certain units occupied by
1853 natural persons or families whose income no longer
1854 meets income limits; amending s. 200.065, F.S.;
1855 authorizing a property appraiser in a county for which
1856 the Governor has declared a state of emergency to post
1857 notices of proposed property taxes on its website if
1858 mailing the notice is not possible; providing for an
1859 extension of sending the notice during such state of
1860 emergency; specifying a duty of the property
1861 appraiser; specifying hearing advertisement
1862 requirements for multicounty taxing authorities under
1863 certain circumstances; specifying procedures and
1864 requirements for taxing authorities, counties, and
1865 school districts for hearings and notices in the event



271678

1866 of a state of emergency; amending s. 200.069, F.S.;

1867 specifying a limitation on information that property

1868 appraisers may include in the notice of ad valorem

1869 taxes and non-ad valorem assessments; amending s.

1870 202.12, F.S.; reducing the tax rates applied to the

1871 sale of communications services and the retail sale of

1872 direct-to-home satellite services; amending ss.

1873 202.12001 and 203.001, F.S.; conforming provisions to

1874 changes made by the act; amending s. 206.05, F.S.;

1875 increasing the maximum bond the department may require

1876 from a terminal supplier, importer, exporter, or

1877 wholesaler of motor fuel; amending s. 206.8741, F.S.;

1878 revising a penalty for failure to provide or post a

1879 notice relating to dyed diesel fuel; amending s.

1880 206.90, F.S.; increasing the maximum bond the

1881 department may require from a terminal supplier,

1882 importer, exporter, or wholesaler of diesel fuel;

1883 amending s. 212.05, F.S.; revising timeframes for

1884 certain documentation to be provided to the department

1885 for the purposes of a sales tax exemption for the sale

1886 of certain boats and aircraft; amending s. 212.055,

1887 F.S.; specifying a limitation on the duration of a

1888 charter county and regional transportation system

1889 surtax levied pursuant to a referendum held on or

1890 after a certain date; requiring that resolutions to

1891 approve a school capital outlay surtax include a

1892 statement relating to the sharing of revenues with

1893 eligible charter schools in a specified manner;

1894 specifying authorized uses of surtax revenues shared



271678

1895 with charter schools; providing an accounting
1896 requirement for charter schools; specifying the
1897 eligibility of charter schools; requiring that
1898 unencumbered funds revert to the sponsor under certain
1899 circumstances; providing applicability; creating s.
1900 212.134, F.S.; specifying requirements for payment
1901 settlement entities, or their electronic payment
1902 facilitators or contracted third parties, in
1903 submitting information returns to the department;
1904 defining the term "payment settlement entity";
1905 providing penalties; authorizing the department's
1906 executive director or his or her designee to waive
1907 penalties under certain circumstances; creating s.
1908 212.181, F.S.; specifying requirements for counties
1909 and the department in updating certain databases and
1910 determining business addresses for sales tax purposes;
1911 specifying a requirement for certain counties imposing
1912 a tourist development tax; providing procedures and
1913 requirements for correcting certain misallocations of
1914 certain tax distributions; providing construction;
1915 authorizing the department to adopt rules; creating s.
1916 215.179, F.S.; prohibiting an owner of a public
1917 building or the owner's employee from seeking,
1918 accepting, or soliciting consideration for providing a
1919 certain allocation letter relating to energy efficient
1920 commercial building property; specifying a requirement
1921 for signing and returning the allocation letter;
1922 requiring certain persons to file an allocation
1923 request to the Department of Financial Services;



271678

1924 providing construction; creating s. 213.0537, F.S.;

1925 authorizing the department to provide certain official

1926 correspondence to taxpayers electronically upon the

1927 affirmative request of the taxpayer; providing

1928 construction; defining terms; amending s. 213.21,

1929 F.S.; providing that the period for filing a claim for

1930 certain refunds is tolled during a period in which a

1931 taxpayer is engaged in certain informal conference

1932 procedures; amending s. 220.1105, F.S.; revising the

1933 definition of the term "final tax liability" for

1934 certain purposes; providing for retroactive

1935 application; amending s. 288.106, F.S.; authorizing a

1936 qualified target industry business located in a county

1937 affected by Hurricane Michael to submit a request to

1938 the Department of Economic Opportunity for an economic

1939 recovery extension in lieu of a tax refund claim

1940 scheduled to be submitted during a specified

1941 timeframe; authorizing the Department of Economic

1942 Opportunity to waive certain requirements during a

1943 specified timeframe; requiring the Department of

1944 Economic Opportunity to state any waiver in writing;

1945 providing that certain businesses are eligible for a

1946 specified tax refund payment; defining the term

1947 "county affected by Hurricane Michael"; deleting

1948 obsolete provisions; deleting a provision relating to

1949 the future expiration of certification for the tax

1950 refund program for qualified target industry

1951 businesses; amending s. 443.163, F.S.; specifying that

1952 Employers Quarterly Reports filed with the Department



271678

1953 of Economic Opportunity by certain employers must
1954 include any corrections; deleting an additional filing
1955 requirement for certain persons; revising penalties
1956 for employers failing to properly file the report or
1957 failing to properly remit contributions or
1958 reimbursements; revising criteria for requesting a
1959 waiver of a penalty with the tax collection service
1960 provider; amending s. 626.932, F.S.; decreasing the
1961 rate of the surplus lines tax; revising the applicable
1962 tax on certain surplus lines policies; requiring
1963 surplus lines agents to report certain information to
1964 the Florida Surplus Lines Service Office; amending s.
1965 1013.64, F.S.; providing that educational facilities
1966 and sites funded solely through local impact fees are
1967 exempt from certain prohibited uses of funds;
1968 providing sales tax exemptions for certain clothing,
1969 wallets, bags, school supplies, personal computers,
1970 and personal computer-related accessories during a
1971 certain timeframe; defining terms; specifying
1972 locations where the exemptions do not apply;
1973 authorizing certain dealers to opt out of
1974 participating in the exemptions, subject to certain
1975 conditions; authorizing the department to adopt
1976 emergency rules; providing an appropriation; providing
1977 sales tax exemptions for certain disaster preparedness
1978 supplies during a certain timeframe; specifying
1979 locations where the exemptions do not apply;
1980 authorizing the department to adopt emergency rules;
1981 providing an appropriation; authorizing the department



271678

1982 to adopt emergency rules for certain purposes;
1983 providing for expiration of that authority; providing
1984 effective dates.