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LEGISLATIVE ACTION

Senate

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House

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Floor: WD/2R

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03/12/2020 06:28 PM

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Senator Gruters moved the following:

1           **Senate Amendment to Substitute Amendment (271678) (with**  
2 **title amendment)**

3  
4           Between lines 464 and 465  
5 insert:

6           Section 13. Effective upon becoming a law, section 196.198,  
7 Florida Statutes, is amended to read:

8           196.198 Educational property exemption.—Educational  
9 institutions within this state and their property used by them  
10 or by any other exempt entity or educational institution  
11 exclusively for educational purposes are exempt from taxation.



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12 Sheltered workshops providing rehabilitation and retraining of  
13 individuals who have disabilities and exempted by a certificate  
14 under s. (d) of the federal Fair Labor Standards Act of 1938, as  
15 amended, are declared wholly educational in purpose and are  
16 exempt from certification, accreditation, and membership  
17 requirements set forth in s. 196.012. Those portions of property  
18 of college fraternities and sororities certified by the  
19 president of the college or university to the appropriate  
20 property appraiser as being essential to the educational process  
21 are exempt from ad valorem taxation. The use of property by  
22 public fairs and expositions chartered by chapter 616 is  
23 presumed to be an educational use of such property and is exempt  
24 from ad valorem taxation to the extent of such use. Property  
25 used exclusively for educational purposes shall be deemed owned  
26 by an educational institution if the entity owning 100 percent  
27 of the educational institution is owned by the identical persons  
28 who own the property, or if the entity owning 100 percent of the  
29 educational institution and the entity owning the property are  
30 owned by the identical natural persons. Land, buildings, and  
31 other improvements to real property used exclusively for  
32 educational purposes shall be deemed owned by an educational  
33 institution if the entity owning 100 percent of the land is a  
34 nonprofit entity and the land is used, under a ground lease or  
35 other contractual arrangement, by an educational institution  
36 that owns the buildings and other improvements to the real  
37 property, is a nonprofit entity under s. 501(c)(3) of the  
38 Internal Revenue Code, and provides education limited to  
39 students in prekindergarten through grade 8. Notwithstanding ss.  
40 196.195 and 196.196, property owned by a house of public worship



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41 and used by an educational institution for educational purposes  
42 limited to students in preschool through grade 8 shall be exempt  
43 from ad valorem taxes. If legal title to property is held by a  
44 governmental agency that leases the property to a lessee, the  
45 property shall be deemed to be owned by the governmental agency  
46 and used exclusively for educational purposes if the  
47 governmental agency continues to use such property exclusively  
48 for educational purposes pursuant to a sublease or other  
49 contractual agreement with that lessee. If the title to land is  
50 held by the trustee of an irrevocable inter vivos trust and if  
51 the trust grantor owns 100 percent of the entity that owns an  
52 educational institution that is using the land exclusively for  
53 educational purposes, the land is deemed to be property owned by  
54 the educational institution for purposes of this exemption.  
55 Property owned by an educational institution shall be deemed to  
56 be used for an educational purpose if the institution has taken  
57 affirmative steps to prepare the property for educational use.  
58 The term "affirmative steps" means environmental or land use  
59 permitting activities, creation of architectural plans or  
60 schematic drawings, land clearing or site preparation,  
61 construction or renovation activities, or other similar  
62 activities that demonstrate commitment of the property to an  
63 educational use.

64 Section 14. The amendment made by this act to s. 196.198,  
65 Florida Statutes, relating to certain property owned by a house  
66 of public worship, is intended to clarify existing law and shall  
67 apply to actions pending on the effective date of this act.

68  
69 ===== T I T L E A M E N D M E N T =====



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70 And the title is amended as follows:  
71       Delete line 1854  
72 and insert:  
73       meets income limits; amending s. 196.198, F.S.;  
74       exempting certain property owned by a house of public  
75       worship and used by an educational institution from ad  
76       valorem taxes; providing construction and  
77       applicability; amending s. 200.065, F.S.;