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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 06:37 PM

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Senator Gruters moved the following:

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

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4           Between lines 464 and 465  
5 insert:

6           Section 13. Section 196.198, Florida Statutes, is amended  
7 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. Land, buildings,  
40 and other improvements to real property used exclusively for



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41 educational purposes shall be deemed owned by an educational  
42 institution if the educational institution that currently uses  
43 the land, buildings, and other improvements for educational  
44 purposes received the exemption under this section on the same  
45 property in any 10 consecutive prior years or is an educational  
46 institution described in s. 212.0602, and, under a lease, the  
47 educational institution is responsible for any taxes owed and  
48 for ongoing maintenance and operational expenses for the land,  
49 buildings, and other improvements. For such leasehold  
50 properties, the educational institution shall receive the full  
51 benefit of the exemption. The owner of the property shall  
52 disclose to the educational institution the full amount of the  
53 benefit derived from the exemption and the method for ensuring  
54 that the educational institution receives the benefit.  
55 Notwithstanding ss. 196.195 and 196.196, property owned by a  
56 house of public worship and used by an educational institution  
57 for educational purposes limited to students in preschool  
58 through grade 8 shall be exempt from ad valorem taxation. If  
59 legal title to property is held by a governmental agency that  
60 leases the property to a lessee, the property shall be deemed to  
61 be owned by the governmental agency and used exclusively for  
62 educational purposes if the governmental agency continues to use  
63 such property exclusively for educational purposes pursuant to a  
64 sublease or other contractual agreement with that lessee. If the  
65 title to land is held by the trustee of an irrevocable inter  
66 vivos trust and if the trust grantor owns 100 percent of the  
67 entity that owns an educational institution that is using the  
68 land exclusively for educational purposes, the land is deemed to  
69 be property owned by the educational institution for purposes of



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70 this exemption. Property owned by an educational institution  
71 shall be deemed to be used for an educational purpose if the  
72 institution has taken affirmative steps to prepare the property  
73 for educational use. The term "affirmative steps" means  
74 environmental or land use permitting activities, creation of  
75 architectural plans or schematic drawings, land clearing or site  
76 preparation, construction or renovation activities, or other  
77 similar activities that demonstrate commitment of the property  
78 to an educational use.

79

80 ===== T I T L E   A M E N D M E N T =====

81 And the title is amended as follows:

82       Delete line 1854

83 and insert:

84       meets income limits; amending s. 196.198, F.S.;

85       exempting land, buildings, and real property

86       improvements used exclusively for educational purposes

87       from ad valorem taxes if certain criteria are met;

88       providing that the educational institution shall

89       receive the full benefit of the exemption; requiring

90       the property owner to make certain disclosures to the

91       educational institution; providing an exemption from

92       ad valorem taxation for properties owned by houses of

93       public worship under certain circumstances; amending

94       s. 200.065, F.S.;