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LEGISLATIVE ACTION

Senate	.	House
Comm: RE	.	
03/11/2020	.	
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The Committee on Appropriations (Stargel and Gainer) recommended the following:

Senate Amendment (with title amendment)

Delete everything after the enacting clause
and insert:

Section 1. Effective upon this act becoming a law,
paragraphs (a), (b), and (e) of subsection (5) of section
125.0104, Florida Statutes, are amended, and paragraph (f) is
added to that subsection, to read:

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



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11 (5) AUTHORIZED USES OF REVENUE.—

12 (a) Except for counties identified in paragraph (f), all
13 tax revenues received pursuant to this section by a county
14 imposing the tourist development tax shall be used by that
15 county for the following purposes only:

16 1. To acquire, construct, extend, enlarge, remodel, repair,
17 improve, maintain, operate, or promote one or more:

18 a. Publicly owned and operated convention centers, sports
19 stadiums, sports arenas, coliseums, or auditoriums within the
20 boundaries of the county or subcounty special taxing district in
21 which the tax is levied;

22 b. Auditoriums that are publicly owned but are operated by
23 organizations that are exempt from federal taxation pursuant to
24 26 U.S.C. s. 501(c)(3) and open to the public, within the
25 boundaries of the county or subcounty special taxing district in
26 which the tax is levied; ~~or~~

27 c. Aquariums or museums that are publicly owned and
28 operated or owned and operated by not-for-profit organizations
29 and open to the public, within the boundaries of the county or
30 subcounty special taxing district in which the tax is levied; or

31 d. Parks or trails that are publicly owned and operated or
32 owned and operated by not-for-profit organizations and open to
33 the public, within the boundaries of the county or subcounty
34 special taxing district in which the tax is levied;

35 2. To promote zoological parks that are publicly owned and
36 operated or owned and operated by not-for-profit organizations
37 and open to the public;

38 3. To promote and advertise tourism in this state and
39 nationally and internationally; however, if tax revenues are



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40 expended for an activity, service, venue, or event, the
41 activity, service, venue, or event must have as one of its main
42 purposes the attraction of tourists as evidenced by the
43 promotion of the activity, service, venue, or event to tourists;

44 4. To fund convention bureaus, tourist bureaus, tourist
45 information centers, and news bureaus as county agencies or by
46 contract with the chambers of commerce or similar associations
47 in the county, which may include any indirect administrative
48 costs for services performed by the county on behalf of the
49 promotion agency;

50 5. To finance beach park facilities, or beach, channel,
51 estuary, or lagoon improvement, maintenance, renourishment,
52 restoration, and erosion control, including construction of
53 beach groins and shoreline protection, enhancement, cleanup, or
54 restoration of inland lakes and rivers to which there is public
55 access as those uses relate to the physical preservation of the
56 beach, shoreline, channel, estuary, lagoon, or inland lake or
57 river. However, any funds identified by a county as the local
58 matching source for beach renourishment, restoration, or erosion
59 control projects included in the long-range budget plan of the
60 state's Beach Management Plan, pursuant to s. 161.091, or funds
61 contractually obligated by a county in the financial plan for a
62 federally authorized shore protection project may not be used or
63 loaned for any other purpose. In counties of fewer than 100,000
64 population, up to 10 percent of the revenues from the tourist
65 development tax may be used for beach park facilities; or

66 6. To acquire, construct, extend, enlarge, remodel, repair,
67 improve, maintain, operate, or finance public facilities within
68 the boundaries of the county or subcounty special taxing



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69 district in which the tax is levied, if the public facilities
70 are needed to increase tourist-related business activities in
71 the county or subcounty special district and are recommended by
72 the county tourist development council created pursuant to
73 paragraph (4) (e). Tax revenues may be used for any related land
74 acquisition, land improvement, design and engineering costs, and
75 all other professional and related costs required to bring the
76 public facilities into service. As used in this subparagraph,
77 the term "public facilities" means major capital improvements
78 that have a life expectancy of 5 or more years, including, but
79 not limited to, transportation, sanitary sewer, solid waste,
80 drainage, potable water, and pedestrian facilities. Tax revenues
81 may be used for these purposes only if the following conditions
82 are satisfied:

83 a. In the county fiscal year immediately preceding the
84 fiscal year in which the tax revenues were initially used for
85 such purposes, at least \$10 million in tourist development tax
86 revenue was received;

87 b. The county governing board approves the use for the
88 proposed public facilities by a vote of at least two-thirds of
89 its membership;

90 c. No more than 70 percent of the cost of the proposed
91 public facilities will be paid for with tourist development tax
92 revenues, and sources of funding for the remaining cost are
93 identified and confirmed by the county governing board;

94 d. At least 40 percent of all tourist development tax
95 revenues collected in the county are spent to promote and
96 advertise tourism as provided by this subsection; and

97 e. An independent professional analysis, performed at the



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98 expense of the county tourist development council, demonstrates
99 the positive impact of the infrastructure project on tourist-
100 related businesses in the county.

101 7.a. To defray the cost of water quality improvement
102 projects, including, but not limited to, flood mitigation;
103 seagrass removal; algae control, cleanup, or prevention
104 measures; waterway network restoration measures; and septic-to-
105 sewer conversion projects. Tax revenues may be used for these
106 purposes only if all of the following conditions are satisfied:

107 (I) In the county fiscal year immediately preceding the
108 fiscal year in which the tax revenues were initially used for
109 such purposes, at least \$10 million in tourist development tax
110 revenue was received.

111 (II) The county governing board approves the use for the
112 proposed water quality improvement project by a vote of at least
113 two-thirds of its membership.

114 (III) No more than 60 percent of the cost of the proposed
115 water quality improvement project will be paid for with tourist
116 development tax revenues and the sources of funding for the
117 remaining cost are identified and confirmed by the county
118 governing board.

119 (IV) At least 60 percent of all tourist development tax
120 revenues collected in the county are spent to promote and
121 advertise tourism.

122 (V) An independent professional analysis, performed at the
123 expense of the county tourist development council, demonstrates
124 the positive impact of the water quality improvement project on
125 tourist-related businesses in the county.

126 (VI) Revenues may not be used to pay the normal operating



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127 expenses of water systems, wastewater systems, or sewer systems.

128 (VII) Local government entities must exhaust all other
129 financing mechanisms available before utilizing revenues for
130 water quality improvement projects.

131 b. This subparagraph expires July 1, 2030.

132

133 Subparagraphs 1. and 2. may be implemented through service
134 contracts and leases with lessees that have sufficient expertise
135 or financial capability to operate such facilities.

136 (b) Tax revenues received pursuant to this section by a
137 county of less than 950,000 ~~750,000~~ population imposing a
138 tourist development tax may only be used by that county for the
139 following purposes in addition to those purposes allowed
140 pursuant to paragraph (a): to acquire, construct, extend,
141 enlarge, remodel, repair, improve, maintain, operate, or promote
142 one or more zoological parks, fishing piers or nature centers
143 which are publicly owned and operated or owned and operated by
144 not-for-profit organizations and open to the public. All
145 population figures relating to this subsection shall be based on
146 the most recent population estimates prepared pursuant to the
147 provisions of s. 186.901. These population estimates shall be
148 those in effect on July 1 of each year.

149 (e) Any use of the local option tourist development tax
150 revenues collected pursuant to this section for a purpose not
151 expressly authorized by paragraph (3)(l) or paragraph (3)(n) or
152 paragraphs (a)-(d) and (f) of this subsection is expressly
153 prohibited.

154 (f) All tax revenues received pursuant to this section by a
155 county, as defined in s. 125.011(1), imposing the tourist



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156 development tax shall be used by that county for the following
157 purposes only:

158 1. Revenues may be used to complete any project underway as
159 of the effective date of this act or to perform any contract in
160 existence on the effective date of this act, pursuant to this
161 section as this section existed before the effective date of
162 this act. Revenues may not be used to renew or extend such
163 contracts or projects. Bonds or other debt outstanding as of the
164 effective date of this act may be refinanced, but the duration
165 of such debt pledging the tourist development tax may not be
166 extended and the outstanding principal may not be increased,
167 except to account for the costs of issuance.

168 2. Revenues not needed for projects, contracts, or debt
169 obligations pursuant to subparagraph 1. shall be distributed and
170 used as follows:

171 a. Fifty percent shall be distributed monthly to the
172 governing boards of the county and the municipalities within the
173 county. Distributions to each municipality shall be in
174 proportion to the amount collected in the prior month within
175 each municipality as a share of the total collected in the prior
176 month in the county as a whole. Distributions to the county
177 shall be in proportion to the amount collected in the prior
178 month within the unincorporated area of the county as a share of
179 the total collected in the prior month in the county as a whole.
180 These distributions may be used by the receiving jurisdiction
181 to:

182 (I) Promote and advertise tourism and fund convention
183 bureaus, tourist bureaus, tourist information centers, and news
184 bureaus. Municipalities receiving revenue under this sub-



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185 subparagraph may enter into an interlocal agreement to use such
186 revenue to receive services provided by the entity receiving
187 funds under s. 212.0305(4)(b)2.b.(II)(B).

188 (II) Reimburse expenses incurred in providing public safety
189 services, including emergency medical services as defined in s.
190 401.107(3), and law enforcement services, which are needed to
191 address impacts related to increased tourism and visitors to an
192 area. However, if taxes collected pursuant to this section are
193 used to reimburse emergency medical services or public safety
194 services for tourism or special events, the governing board of a
195 county or municipality may not use such taxes to supplant the
196 normal operating expenses of an emergency medical services
197 department, a fire department, a sheriff's office, or a police
198 department.

199 (III) Acquire, construct, extend, enlarge, remodel, repair,
200 improve, maintain, operate, or promote parks or trails that are
201 publicly owned and operated or owned and operated by not-for-
202 profit organizations and open to the public, within the
203 boundaries of the county or subcounty special taxing district in
204 which the tax is levied.

205 (IV) Acquire, construct, extend, enlarge, remodel, repair,
206 improve, maintain, operate, or finance public facilities within
207 the boundaries of the jurisdiction, if the public facilities are
208 needed to preserve or increase tourist-related business
209 activities in the jurisdiction. Tax distributions may be used
210 for any related land acquisition, land improvement, and design
211 and engineering costs, and all other professional and related
212 costs required to bring the public facilities into service. As
213 used in this subparagraph, the term "public facilities" means



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214 major capital improvements that have a life expectancy of 5 or
215 more years, including, but not limited to, transportation;
216 sanitary sewer, including solid waste, drainage, and potable
217 water; and pedestrian facilities. Tax distributions may be used
218 for these purposes only if the following conditions are
219 satisfied:

220 (A) The governing board approves the use for the proposed
221 public facilities by a vote of at least two-thirds of its
222 membership.

223 (B) No more than 70 percent of the cost of the proposed
224 public facilities will be paid for using tourist development tax
225 revenues, and sources of funding for the remaining costs are
226 identified and confirmed by the jurisdiction's governing board.

227 (C) No more than 40 percent of all tourist development tax
228 revenues distributed to the jurisdiction are spent to promote
229 and advertise tourism as provided by this paragraph.

230 (D) An independent professional analysis, performed at the
231 expense of the jurisdiction, demonstrates the positive impact of
232 the infrastructure project on tourist-related businesses in the
233 jurisdiction.

234 b. Twenty percent shall be distributed to the county to
235 fund the primary bureau, department, or association responsible
236 for organizing, funding, and promoting opportunities for artists
237 and cultural organizations within the county.

238 c. Thirty percent shall be distributed to the governing
239 board of the county and used for one or more of the purposes set
240 forth in the Local Option Coastal Recovery and Resiliency Tax in
241 s. 212.0306(3)(a).

242 Section 2. Section 189.033, Florida Statutes, is amended to



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243 read:

244 189.033 Independent special district services in
245 disproportionately affected county; rate reduction for providers
246 providing economic benefits.—If the governing body of an
247 independent special district that provides water, wastewater,
248 and sanitation services in a disproportionately affected county~~7~~
249 ~~as defined in s. 288.106(8)~~, determines that a new user or the
250 expansion of an existing user of one or more of its utility
251 systems will provide a significant benefit to the community in
252 terms of increased job opportunities, economies of scale, or
253 economic development in the area, the governing body may
254 authorize a reduction of its rates, fees, or charges for that
255 user for a specified period of time. A governing body that
256 exercises this power must do so by resolution that states the
257 anticipated economic benefit justifying the reduction as well as
258 the period of time that the reduction will remain in place. As
259 used in this section, the term “disproportionally affected
260 county” means Bay County, Escambia County, Franklin County, Gulf
261 County, Okaloosa County, Santa Rosa County, Walton County, or
262 Wakulla County.

263 Section 3. Paragraphs (c) and (d) of subsection (11) of
264 section 192.001, Florida Statutes, are amended to read:

265 192.001 Definitions.—All definitions set out in chapters 1
266 and 200 that are applicable to this chapter are included herein.
267 In addition, the following definitions shall apply in the
268 imposition of ad valorem taxes:

269 (11) “Personal property,” for the purposes of ad valorem
270 taxation, shall be divided into four categories as follows:

271 (c)1. “Inventory” means only those chattels consisting of



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272 items commonly referred to as goods, wares, and merchandise (as
273 well as inventory) which are held for sale or lease to customers
274 in the ordinary course of business. Supplies and raw materials
275 shall be considered to be inventory only to the extent that they
276 are acquired for sale or lease to customers in the ordinary
277 course of business or will physically become a part of
278 merchandise intended for sale or lease to customers in the
279 ordinary course of business. Partially finished products which
280 when completed will be held for sale or lease to customers in
281 the ordinary course of business shall be deemed items of
282 inventory. All livestock shall be considered inventory. Items of
283 inventory held for lease to customers in the ordinary course of
284 business, rather than for sale, shall be deemed inventory only
285 prior to the initial lease of such items. For the purposes of
286 this section, fuels used in the production of electricity shall
287 be considered inventory.

288 2. "Inventory" also means construction and agricultural
289 equipment weighing 1,000 pounds or more that is returned to a
290 dealership under a rent-to-purchase option and held for sale to
291 customers in the ordinary course of business. This subparagraph
292 may not be considered in determining whether property that is
293 not construction and agricultural equipment weighing 1,000
294 pounds or more that is returned under a rent-to-purchase option
295 is inventory under subparagraph 1.

296 3. Notwithstanding any provision in this section to the
297 contrary, the term "inventory," for all levies other than school
298 district levies, also means construction equipment owned by a
299 heavy equipment rental dealer that is for sale or short-term
300 rental in the normal course of business on the annual assessment



301 date. For the purposes of this chapter and chapter 196, the term
302 "heavy equipment rental dealer" means a person or an entity
303 principally engaged in the business of short-term rental and
304 sale of equipment described under 532412 of the North American
305 Industry Classification System, including attachments for the
306 equipment or other ancillary equipment. As used in this
307 subparagraph, the term "short-term rental" means the rental of a
308 dealer's heavy equipment rental property for less than 365 days
309 under an open-ended contract or under a contract with unlimited
310 terms. The prior short-term rental of any construction or
311 industrial equipment does not disqualify such property from
312 qualifying as inventory under this paragraph following the term
313 of such rental. The term "inventory" does not include heavy
314 equipment rented with an operator.

315 (d) "Tangible personal property" means all goods, chattels,
316 and other articles of value (but does not include the vehicular
317 items enumerated in s. 1(b), Art. VII of the State Constitution
318 and elsewhere defined) capable of manual possession and whose
319 chief value is intrinsic to the article itself. "Construction
320 work in progress" consists of those items of tangible personal
321 property commonly known as fixtures, machinery, and equipment
322 when in the process of being installed in new or expanded
323 improvements to real property and whose value is materially
324 enhanced upon connection or use with a preexisting, taxable,
325 operational system or facility. Construction work in progress
326 shall be deemed substantially completed when connected with the
327 preexisting, taxable, operational system or facility. For the
328 purposes of tangible personal property constructed or installed
329 by an electric utility, construction work in progress is not



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330 deemed substantially completed unless all permits or approvals
331 required to generate electricity for sale, excluding test
332 generation, have been received or approved. Inventory and
333 household goods are expressly excluded from this definition.

334 Section 4. Section 193.019, Florida Statutes, is created to
335 read:

336 193.019 Hospitals; community benefit reporting.-

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

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

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

340 (2) By April 1 of each year, a county property appraiser
341 shall calculate and submit to the department the valuation of
342 the property tax exemption for the prior tax year granted
343 pursuant to s. 196.196 or s. 196.197 for each property owned by
344 a hospital.

345 (3) A hospital shall submit to the department its Internal
346 Revenue Service Form 990, Schedule H, within 30 business days
347 after the filing of the form with the Internal Revenue Service.
348 The hospital shall also submit a document showing the
349 attribution of the net community benefit expense shown in Form
350 990 to each county where its property is located. A county may
351 attribute net community benefit expense to its property located
352 in a county based on services and activities provided in the
353 county to residents of the county.

354 (4) The department must determine whether the net community
355 benefit expense attributed to property located in a county
356 equals or exceeds the tax reduction resulting from the
357 exemptions described in subsection (2).

358 (5) If the department determines that the net community



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359 benefit expense does not equal or exceed the value of the
360 exemption, it shall notify the respective property appraiser to
361 reduce the exemption proportionately so that it equals the ratio
362 of the tax reduction to the net community benefit expense.

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

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

369 Section 5. Section 193.1557, Florida Statutes, is created
370 to read:

371 193.1557 Assessment of certain property damaged or
372 destroyed by Hurricane Michael.—For property damaged or
373 destroyed by Hurricane Michael in 2018, s. 193.155(4)(b), s.
374 193.1554(6)(b), or s. 193.1555(6)(b) applies to changes,
375 additions, or improvements commenced within 5 years after
376 January 1, 2019. This section applies to the 2019-2023 tax rolls
377 and shall stand repealed on December 31, 2023.

378 Section 6. Paragraph (e) of subsection (3) of section
379 194.011, Florida Statutes, is amended to read:

380 194.011 Assessment notice; objections to assessments.—

381 (3) A petition to the value adjustment board must be in
382 substantially the form prescribed by the department.

383 Notwithstanding s. 195.022, a county officer may not refuse to
384 accept a form provided by the department for this purpose if the
385 taxpayer chooses to use it. A petition to the value adjustment
386 board must be signed by the taxpayer or be accompanied at the
387 time of filing by the taxpayer's written authorization or power



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388 of attorney, unless the person filing the petition is listed in
389 s. 194.034(1)(a). A person listed in s. 194.034(1)(a) may file a
390 petition with a value adjustment board without the taxpayer's
391 signature or written authorization by certifying under penalty
392 of perjury that he or she has authorization to file the petition
393 on behalf of the taxpayer. If a taxpayer notifies the value
394 adjustment board that a petition has been filed for the
395 taxpayer's property without his or her consent, the value
396 adjustment board may require the person filing the petition to
397 provide written authorization from the taxpayer authorizing the
398 person to proceed with the appeal before a hearing is held. If
399 the value adjustment board finds that a person listed in s.
400 194.034(1)(a) willfully and knowingly filed a petition that was
401 not authorized by the taxpayer, the value adjustment board shall
402 require such person to provide the taxpayer's written
403 authorization for representation to the value adjustment board
404 clerk before any petition filed by that person is heard, for 1
405 year after imposition of such requirement by the value
406 adjustment board. A power of attorney or written authorization
407 is valid for 1 assessment year, and a new power of attorney or
408 written authorization by the taxpayer is required for each
409 subsequent assessment year. A petition shall also describe the
410 property by parcel number and shall be filed as follows:

411 (e)1. A condominium association, a cooperative association,
412 or any homeowners' association as defined in s. 723.075, with
413 approval of its board of administration or directors, may file
414 with the value adjustment board a single joint petition on
415 behalf of any association members who own parcels of property
416 which the property appraiser determines are substantially



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417 similar with respect to location, proximity to amenities, number
418 of rooms, living area, and condition. The condominium
419 association, cooperative association, or homeowners' association
420 as defined in s. 723.075 shall provide the unit owners with
421 notice of its intent to petition the value adjustment board by
422 hand delivery or certified mail, return receipt requested,
423 except that such notice may be electronically transmitted to a
424 unit owner who has expressly consented in writing to receiving
425 notices by electronic transmission. If the association is a
426 condominium association or cooperative association, the notice
427 must also be posted conspicuously on the condominium or
428 cooperative property in the same manner as a notice of board
429 meeting under ss. 718.112(2) and 719.106(1). Such notice must
430 and shall provide at least 14 20 days for a unit owner to elect,
431 in writing, that his or her unit not be included in the
432 petition.

433 2. A condominium association, a cooperative association, or
434 a homeowners' association as defined in s. 723.075 which has
435 filed a single joint petition under this subsection may continue
436 to represent, prosecute on behalf of, and defend the unit owners
437 through any related subsequent proceeding in any tribunal,
438 including judicial review under part II of this chapter and any
439 appeals. This subparagraph is intended to clarify existing law
440 and applies to cases pending on July 1, 2020, and to cases
441 beginning thereafter.

442 Section 7. Subsection (1) of section 194.035, Florida
443 Statutes, is amended to read:

444 194.035 Special magistrates; property evaluators.—

445 (1) In counties having a population of more than 75,000,



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446 the board shall appoint special magistrates for the purpose of
447 taking testimony and making recommendations to the board, which
448 recommendations the board may act upon without further hearing.
449 These special magistrates may not be elected or appointed
450 officials or employees of the county but shall be selected from
451 a list of those qualified individuals who are willing to serve
452 as special magistrates. Employees and elected or appointed
453 officials of a taxing jurisdiction or of the state may not serve
454 as special magistrates. The clerk of the board shall annually
455 notify such individuals or their professional associations to
456 make known to them that opportunities to serve as special
457 magistrates exist. The Department of Revenue shall provide a
458 list of qualified special magistrates to any county with a
459 population of 75,000 or less. Subject to appropriation, the
460 department shall reimburse counties with a population of 75,000
461 or less for payments made to special magistrates appointed for
462 the purpose of taking testimony and making recommendations to
463 the value adjustment board pursuant to this section. The
464 department shall establish a reasonable range for payments per
465 case to special magistrates based on such payments in other
466 counties. Requests for reimbursement of payments outside this
467 range shall be justified by the county. If the total of all
468 requests for reimbursement in any year exceeds the amount
469 available pursuant to this section, payments to all counties
470 shall be prorated accordingly. If a county having a population
471 less than 75,000 does not appoint a special magistrate to hear
472 each petition, the person or persons designated to hear
473 petitions before the value adjustment board or the attorney
474 appointed to advise the value adjustment board shall attend the



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475 training provided pursuant to subsection (3), regardless of
476 whether the person would otherwise be required to attend, but
477 shall not be required to pay the tuition fee specified in
478 subsection (3). A special magistrate appointed to hear issues of
479 exemptions, classifications, and determinations that a change of
480 ownership, a change of ownership or control, or a qualifying
481 improvement has occurred shall be a member of The Florida Bar
482 with no less than 5 years' experience in the area of ad valorem
483 taxation. A special magistrate appointed to hear issues
484 regarding the valuation of real estate shall be a state
485 certified real estate appraiser with not less than 5 years'
486 experience in real property valuation. A special magistrate
487 appointed to hear issues regarding the valuation of tangible
488 personal property shall be a designated member of a nationally
489 recognized appraiser's organization with not less than 5 years'
490 experience in tangible personal property valuation. A special
491 magistrate need not be a resident of the county in which he or
492 she serves. A special magistrate may not represent a person
493 before the board in any tax year during which he or she has
494 served that board as a special magistrate. An appraisal may not
495 be submitted as evidence to a value adjustment board in any year
496 that the person who performed the appraisal serves as a special
497 magistrate to that value adjustment board. Before appointing a
498 special magistrate, a value adjustment board shall verify the
499 special magistrate's qualifications. The value adjustment board
500 shall ensure that the selection of special magistrates is based
501 solely upon the experience and qualifications of the special
502 magistrate and is not influenced by the property appraiser. The
503 special magistrate shall accurately and completely preserve all



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504 testimony and, in making recommendations to the value adjustment
505 board, shall include proposed findings of fact, conclusions of
506 law, and reasons for upholding or overturning the determination
507 of the property appraiser. The expense of hearings before
508 magistrates and any compensation of special magistrates shall be
509 borne three-fifths by the board of county commissioners and two-
510 fifths by the school board. When appointing special magistrates
511 or when scheduling special magistrates for specific hearings,
512 the board, the board attorney, and the board clerk may not
513 consider the dollar amount or percentage of any assessment
514 reductions recommended by any special magistrate in the current
515 year or in any previous year.

516 Section 8. Subsection (2) of section 194.181, Florida
517 Statutes, is amended to read:

518 194.181 Parties to a tax suit.—

519 (2) (a) In any case brought by a the taxpayer or a
520 condominium association or cooperative association on behalf of
521 some or all unit owners, contesting the assessment of any
522 property, the county property appraiser is the ~~shall be~~ party
523 defendant.

524 (b) In any case brought by the property appraiser under
525 ~~pursuant to~~ s. 194.036(1) (a) or (b), the taxpayer is the ~~shall~~
526 ~~be~~ party defendant.

527 (c)1. In any case brought by the property appraiser under
528 s. 194.036(1) (a) or (b) concerning a value adjustment board
529 decision on a single joint petition filed by a condominium
530 association or cooperative association under s. 194.011(3), the
531 association and all unit owners included in the single joint
532 petition are the party defendants.



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533 2. The condominium association or cooperative association
534 must provide unit owners with notice of its intent to respond to
535 or answer the property appraiser's complaint and advise the unit
536 owners that they may elect to:

- 537 a. Retain their own counsel to defend the appeal;
538 b. Choose not to defend the appeal; or
539 c. Be represented together with unit owners by the
540 association.

541 3. The notice required in subparagraph 2. must be hand-
542 delivered or sent by certified mail, return receipt requested,
543 to the unit owners, except that such notice may be
544 electronically transmitted to a unit owner who has expressly
545 consented in writing to receiving notices through electronic
546 transmission. Additionally, the notice must be posted
547 conspicuously on the condominium or cooperative property in the
548 same manner as for notice of board meetings under ss. 718.112(2)
549 and 719.106(1). The association must provide at least 14 days
550 for unit owners to respond to the notice. Any unit owner who
551 does not respond to the association's notice will be represented
552 by the association.

553 (d) In any case brought by the property appraiser under
554 ~~pursuant to~~ s. 194.036(1)(c), the value adjustment board is the
555 ~~shall be~~ party defendant.

556 Section 9. Paragraphs (a) and (b) of subsection (1) of
557 section 195.073, Florida Statutes, are amended to read:

558 195.073 Classification of property.—All items required by
559 law to be on the assessment rolls must receive a classification
560 based upon the use of the property. The department shall
561 promulgate uniform definitions for all classifications. The



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562 department may designate other subclassifications of property.
563 No assessment roll may be approved by the department which does
564 not show proper classifications.

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

567 (a) Residential, subclassified into categories, one
568 category for homestead property and one for nonhomestead
569 property:

- 570 1. Single family.
- 571 2. Mobile homes.
- 572 3. Multifamily, up to nine units.
- 573 4. Condominiums.
- 574 5. Cooperatives.
- 575 6. Retirement homes.

576 (b) Commercial and industrial, including apartments with
577 more than nine units.

578 Section 10. Subsection (2) and paragraph (a) of subsection
579 (3) of section 195.096, Florida Statutes, are amended to read:
580 195.096 Review of assessment rolls.—

581 (2) The department shall conduct, no less frequently than
582 once every 2 years, an in-depth review of the real property
583 assessment roll ~~rolls~~ of each county. The department need not
584 individually study every use-class of property set forth in s.
585 195.073, but shall at a minimum study the level of assessment in
586 relation to just value of each classification specified in
587 subsection (3). Such in-depth review may include proceedings of
588 the value adjustment board and the audit or review of procedures
589 used by the counties to appraise property.

590 (a) The department shall, at least 30 days prior to the



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591 beginning of an in-depth review in any county, notify the
592 property appraiser in the county of the pending review. At the
593 request of the property appraiser, the department shall consult
594 with the property appraiser regarding the classifications and
595 strata to be studied, in order that the review will be useful to
596 the property appraiser in evaluating his or her procedures.

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

604 (c) In conducting assessment ratio studies, the department
605 must use all practicable steps, including stratified statistical
606 and analytical reviews and sale-qualification studies, to
607 maximize the representativeness or statistical reliability of
608 samples of properties in tests of each classification, stratum,
609 or roll made the subject of a ratio study published by it. The
610 department shall document and retain records of the measures of
611 representativeness of the properties studied in compliance with
612 this section. Such documentation must include a record of
613 findings used as the basis for the approval or disapproval of
614 the tax roll in each county pursuant to s. 193.1142. In
615 addition, to the greatest extent practicable, the department
616 shall study assessment roll strata by subclassifications such as
617 value groups and market areas for each classification or stratum
618 to be studied, to maximize the representativeness of ratio study
619 samples. For purposes of this section, the department shall rely



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620 primarily on an assessment-to-sales-ratio study in conducting
621 assessment ratio studies in those classifications of property
622 specified in subsection (3) for which there are adequate market
623 sales. The department shall compute the median and the value-
624 weighted mean for each classification or subclassification
625 studied and for the roll as a whole.

626 (d) In the conduct of these reviews, the department shall
627 adhere to all standards to which the property appraisers are
628 required to adhere.

629 (e) The department and each property appraiser shall
630 cooperate in the conduct of these reviews, and each shall make
631 available to the other all matters and records bearing on the
632 preparation and computation of the reviews. The property
633 appraisers shall provide any and all data requested by the
634 department in the conduct of the studies, including electronic
635 data processing tapes. Any and all data and samples developed or
636 obtained by the department in the conduct of the studies shall
637 be confidential and exempt from the provisions of s. 119.07(1)
638 until a presentation of the findings of the study is made to the
639 property appraiser. After the presentation of the findings, the
640 department shall provide any and all data requested by a
641 property appraiser developed or obtained in the conduct of the
642 studies, including tapes. Direct reimbursable costs of providing
643 the data shall be borne by the party who requested it. Copies of
644 existing data or records, whether maintained or required
645 pursuant to law or rule, or data or records otherwise
646 maintained, shall be submitted within 30 days from the date
647 requested, in the case of written or printed information, and
648 within 14 days from the date requested, in the case of



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649 computerized information.

650 (f) Within 120 days after receipt of a county assessment
651 roll by the executive director of the department pursuant to s.
652 193.1142(1), or within 10 days after approval of the assessment
653 roll, whichever is later, the department shall complete the
654 review for that county and publish the department's findings.
655 The findings must include ~~a statement of the confidence interval~~
656 ~~for the median and such other~~ measures as may be appropriate for
657 each classification or subclassification studied ~~and for the~~
658 ~~roll as a whole,~~ and related statistical and analytical details.
659 The measures in the findings must be based on:

- 660 1. A 95-percent level of confidence; or
661 2. Ratio study standards that are generally accepted by
662 professional appraisal organizations in developing a
663 statistically valid sampling plan if a 95-percent level of
664 confidence is not attainable.

665 (g) Notwithstanding any other provision of this chapter, in
666 one or more assessment years following a natural disaster in
667 counties for which a state of emergency was declared by
668 executive order or proclamation of the Governor pursuant to
669 chapter 252, if the department determines that the natural
670 disaster creates difficulties in its statistical and analytical
671 reviews of the assessment rolls in affected counties, the
672 department shall take all practicable steps to maximize the
673 representativeness and reliability of its statistical and
674 analytical reviews and may use the best information available to
675 estimate the levels of assessment. This paragraph first applies
676 to the 2019 assessment roll and operates retroactively to
677 January 1, 2019.



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678 (3) (a) Upon completion of review pursuant to paragraph
679 (2) (f), the department shall publish the results of reviews
680 conducted under this section. The results must include all
681 statistical and analytical measures computed under this section
682 for the real property assessment roll ~~as a whole, the personal~~
683 ~~property assessment roll as a whole,~~ and independently for the
684 following real property classes if the classes constituted 5
685 percent or more of the total assessed value of real property in
686 a county on the previous tax roll:

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

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

692 3. Agricultural, high-water recharge, historic property
693 used for commercial or certain nonprofit purposes, and other
694 use-valued property.

695 4. Vacant lots.

696 5. Nonagricultural acreage and other undeveloped parcels.

697 6. Improved commercial and industrial property, including
698 apartments with more than nine units.

699 7. Taxable institutional or governmental, utility, locally
700 assessed railroad, oil, gas and mineral land, subsurface rights,
701 and other real property.

702

703 If one of the above classes constituted less than 5 percent of
704 the total assessed value of all real property in a county on the
705 previous assessment roll, the department may combine it with one
706 or more other classes of real property for purposes of



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707 assessment ratio studies or use the weighted average of the
708 other classes for purposes of calculating the level of
709 assessment for all real property in a county. The department
710 shall also publish such results for any subclassifications of
711 the classes or assessment rolls it may have chosen to study.

712 Section 11. Effective upon this act becoming a law,
713 subsection (2) of section 196.173, Florida Statutes, is amended
714 to read:

715 196.173 Exemption for deployed servicemembers.—

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

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

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

722 (c) Operation Noble Eagle, which began on September 15,
723 2001.

724 ~~(d) Operation Enduring Freedom, which began on October 7,~~
725 ~~2001, and ended on December 31, 2014.~~

726 (d)~~(e)~~ Operations in the Balkans, which began in 2004.

727 (e)~~(f)~~ Operation Nomad Shadow, which began in 2007.

728 (f)~~(g)~~ Operation U.S. Airstrikes Al Qaeda in Somalia, which
729 began in January 2007.

730 (g)~~(h)~~ Operation Copper Dune, which began in 2009.

731 (h)~~(i)~~ Operation Georgia Deployment Program, which began in
732 August 2009.

733 (i)~~(j)~~ Operation Spartan Shield, which began in June 2011.

734 (j)~~(k)~~ Operation Observant Compass, which began in October
735 2011.



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736 (k)~~(l)~~ Operation Inherent Resolve, which began on August 8,
737 2014.

738 (l)~~(m)~~ Operation Atlantic Resolve, which began in April
739 2014.

740 (m)~~(n)~~ Operation Freedom's Sentinel, which began on January
741 1, 2015.

742 (n)~~(o)~~ Operation Resolute Support, which began in January
743 2015.

744 (o) Operation Juniper Shield, which began in February 2007.

745 (p) Operation Pacific Eagle, which began in September 2017.

746 (q) Operation Martillo, which began in January 2012.

747

748 The Department of Revenue shall notify all property appraisers
749 and tax collectors in this state of the designated military
750 operations.

751 Section 12. The amendment made by this act to s.
752 196.173(2), Florida Statutes, first applies to the 2020 ad
753 valorem tax roll.

754 Section 13. Application deadline for additional ad valorem
755 tax exemption for specified deployments.—

756 (1) Notwithstanding the filing deadlines contained in s.
757 196.173(6), Florida Statutes, the deadline for an applicant to
758 file an application with the property appraiser for an
759 additional ad valorem tax exemption under s. 196.173, Florida
760 Statutes, for the 2020 tax roll is June 1, 2020.

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

763 (a) The applicant files an application for the exemption on
764 or before the 25th day after the property appraiser mails the



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765 notice required under s. 194.011(1), Florida Statutes;
766 (b) The applicant is qualified for the exemption; and
767 (c) The applicant produces sufficient evidence, as
768 determined by the property appraiser, which demonstrates that
769 the applicant was unable to apply for the exemption in a timely
770 manner or otherwise demonstrates extenuating circumstances that
771 warrant granting the exemption.

772 (3) If the property appraiser denies an application under
773 subsection (2), the applicant may file, pursuant to s.
774 194.011(3), Florida Statutes, a petition with the value
775 adjustment board which requests that the exemption be granted.
776 Such petition must be filed on or before the 25th day after the
777 property appraiser mails the notice required under s.
778 194.011(1), Florida Statutes. Notwithstanding s. 194.013,
779 Florida Statutes, the eligible servicemember is not required to
780 pay a filing fee for such petition. Upon reviewing the petition,
781 the value adjustment board may grant the exemption if the
782 applicant is qualified for the exemption and demonstrates
783 extenuating circumstances, as determined by the board, which
784 warrant granting the exemption.

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

787 Section 14. Effective upon becoming a law and operating
788 retroactively to January 1, 2020, subsection (1) of section
789 196.1978, Florida Statutes, is amended to read:

790 196.1978 Affordable housing property exemption.—

791 (1) Property used to provide affordable housing to eligible
792 persons as defined by s. 159.603 and natural persons or families
793 meeting the extremely-low-income, very-low-income, low-income,



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794 or moderate-income limits specified in s. 420.0004, which is
795 owned entirely by a nonprofit entity that is a corporation not
796 for profit, qualified as charitable under s. 501(c)(3) of the
797 Internal Revenue Code and in compliance with Rev. Proc. 96-32,
798 1996-1 C.B. 717, is considered property owned by an exempt
799 entity and used for a charitable purpose, and those portions of
800 the affordable housing property that provide housing to natural
801 persons or families classified as extremely low income, very low
802 income, low income, or moderate income under s. 420.0004 are
803 exempt from ad valorem taxation to the extent authorized under
804 s. 196.196. All property identified in this subsection ~~section~~
805 must comply with the criteria provided under s. 196.195 for
806 determining exempt status and applied by property appraisers on
807 an annual basis. The Legislature intends that any property owned
808 by a limited liability company which is disregarded as an entity
809 for federal income tax purposes pursuant to Treasury Regulation
810 301.7701-3(b)(1)(ii) be treated as owned by its sole member.
811 Units that are vacant shall be treated as portions of the
812 affordable housing property exempt under this subsection if a
813 recorded land use restriction agreement in favor of the Florida
814 Housing Finance Corporation or any other governmental or quasi-
815 governmental jurisdiction requires that all residential units
816 within the property be used in a manner that qualifies for the
817 exemption under this subsection and if the units are being
818 offered for rent.

819 Section 15. Effective January 1, 2021, section 196.1978,
820 Florida Statutes, as amended by this act, is amended to read:

821 196.1978 Affordable housing property exemption.—

822 (1) Property used to provide affordable housing to eligible



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823 persons as defined by s. 159.603 and natural persons or families
824 meeting the extremely-low-income, very-low-income, low-income,
825 or moderate-income limits specified in s. 420.0004, which is
826 owned entirely by a nonprofit entity that is a corporation not
827 for profit, qualified as charitable under s. 501(c)(3) of the
828 Internal Revenue Code and in compliance with Rev. Proc. 96-32,
829 1996-1 C.B. 717, is considered property owned by an exempt
830 entity and used for a charitable purpose, and those portions of
831 the affordable housing property that provide housing to natural
832 persons or families classified as extremely low income, very low
833 income, low income, or moderate income under s. 420.0004 are
834 exempt from ad valorem taxation to the extent authorized under
835 s. 196.196. All property identified in this subsection must
836 comply with the criteria provided under s. 196.195 for
837 determining exempt status and applied by property appraisers on
838 an annual basis. The Legislature intends that any property owned
839 by a limited liability company which is disregarded as an entity
840 for federal income tax purposes pursuant to Treasury Regulation
841 301.7701-3(b)(1)(ii) be treated as owned by its sole member. If
842 the sole member of the limited liability company that owns the
843 property is also a limited liability company that is disregarded
844 as an entity for federal income tax purposes pursuant to
845 Treasury Regulation 301.7701-3(b)(1)(ii), the Legislature
846 intends that the property be treated as owned by the sole member
847 of the limited liability company that owns the limited liability
848 company that owns the property. Units that are vacant and units
849 that are occupied by natural persons or families whose income no
850 longer meets the income limits of this subsection, but whose
851 income met those income limits at the time they became tenants,



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852 shall be treated as portions of the affordable housing property
853 exempt under this subsection if a recorded land use restriction
854 agreement in favor of the Florida Housing Finance Corporation or
855 any other governmental or quasi-governmental jurisdiction
856 requires that all residential units within the property be used
857 in a manner that qualifies for the exemption under this
858 subsection and if the units are being offered for rent.

859 (2) (a) Notwithstanding ss. 196.195 and 196.196, property in
860 a multifamily project that meets the requirements of this
861 paragraph is considered property used for a charitable purpose
862 and is exempt ~~shall receive a 50 percent discount~~ from the
863 ~~amount of~~ ad valorem tax otherwise owed beginning with the
864 January 1 assessment after the 15th completed year of the term
865 of the recorded agreement on those portions of the affordable
866 housing property that provide housing to natural persons or
867 families meeting the extremely-low-income, very-low-income, or
868 low-income limits specified in s. 420.0004. The multifamily
869 project must:

870 1. Contain more than 70 units that are used to provide
871 affordable housing to natural persons or families meeting the
872 extremely-low-income, very-low-income, or low-income limits
873 specified in s. 420.0004; and

874 2. Be subject to an agreement with the Florida Housing
875 Finance Corporation recorded in the official records of the
876 county in which the property is located to provide affordable
877 housing to natural persons or families meeting the extremely-
878 low-income, very-low-income, or low-income limits specified in
879 s. 420.0004.

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881 This exemption ~~discount~~ terminates if the property no longer
882 serves extremely-low-income, very-low-income, or low-income
883 persons pursuant to the recorded agreement.

884 (b) To receive the discount under paragraph (a), a
885 qualified applicant must submit an application to the county
886 property appraiser by March 1.

887 ~~(c) The property appraiser shall apply the discount by~~
888 ~~reducing the taxable value on those portions of the affordable~~
889 ~~housing property that provide housing to natural persons or~~
890 ~~families meeting the extremely low income, very low income, or~~
891 ~~low-income limits specified in s. 420.0004 before certifying the~~
892 ~~tax roll to the tax collector.~~

893 ~~1. The property appraiser shall first ascertain all other~~
894 ~~applicable exemptions, including exemptions provided pursuant to~~
895 ~~local option, and deduct all other exemptions from the assessed~~
896 ~~value.~~

897 ~~2. Fifty percent of the remaining value shall be subtracted~~
898 ~~to yield the discounted taxable value.~~

899 ~~3. The resulting taxable value shall be included in the~~
900 ~~certification for use by taxing authorities in setting millage.~~

901 ~~4. The property appraiser shall place the discounted amount~~
902 ~~on the tax roll when it is extended.~~

903 Section 16. Effective upon becoming a law, section 196.198,
904 Florida Statutes, is amended to read:

905 196.198 Educational property exemption.—Educational
906 institutions within this state and their property used by them
907 or by any other exempt entity or educational institution
908 exclusively for educational purposes are exempt from taxation.
909 Sheltered workshops providing rehabilitation and retraining of



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910 individuals who have disabilities and exempted by a certificate
911 under s. (d) of the federal Fair Labor Standards Act of 1938, as
912 amended, are declared wholly educational in purpose and are
913 exempt from certification, accreditation, and membership
914 requirements set forth in s. 196.012. Those portions of property
915 of college fraternities and sororities certified by the
916 president of the college or university to the appropriate
917 property appraiser as being essential to the educational process
918 are exempt from ad valorem taxation. The use of property by
919 public fairs and expositions chartered by chapter 616 is
920 presumed to be an educational use of such property and is exempt
921 from ad valorem taxation to the extent of such use. Property
922 used exclusively for educational purposes shall be deemed owned
923 by an educational institution if the entity owning 100 percent
924 of the educational institution is owned by the identical persons
925 who own the property, or if the entity owning 100 percent of the
926 educational institution and the entity owning the property are
927 owned by the identical natural persons. Land, buildings, and
928 other improvements to real property used exclusively for
929 educational purposes shall be deemed owned by an educational
930 institution if the entity owning 100 percent of the land is a
931 nonprofit entity and the land is used, under a ground lease or
932 other contractual arrangement, by an educational institution
933 that owns the buildings and other improvements to the real
934 property, is a nonprofit entity under s. 501(c)(3) of the
935 Internal Revenue Code, and provides education limited to
936 students in prekindergarten through grade 8. Notwithstanding ss.
937 196.195 and 196.196, property owned by a house of public worship
938 and used by an educational institution for educational purposes



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939 limited to students in preschool through grade 8 shall be exempt
940 from ad valorem taxes. If legal title to property is held by a
941 governmental agency that leases the property to a lessee, the
942 property shall be deemed to be owned by the governmental agency
943 and used exclusively for educational purposes if the
944 governmental agency continues to use such property exclusively
945 for educational purposes pursuant to a sublease or other
946 contractual agreement with that lessee. If the title to land is
947 held by the trustee of an irrevocable inter vivos trust and if
948 the trust grantor owns 100 percent of the entity that owns an
949 educational institution that is using the land exclusively for
950 educational purposes, the land is deemed to be property owned by
951 the educational institution for purposes of this exemption.
952 Property owned by an educational institution shall be deemed to
953 be used for an educational purpose if the institution has taken
954 affirmative steps to prepare the property for educational use.
955 The term "affirmative steps" means environmental or land use
956 permitting activities, creation of architectural plans or
957 schematic drawings, land clearing or site preparation,
958 construction or renovation activities, or other similar
959 activities that demonstrate commitment of the property to an
960 educational use.

961 Section 17. The amendment made by this act to s. 196.198,
962 Florida Statutes, relating to certain property owned by a house
963 of public worship, is intended to clarify existing law and shall
964 apply to actions pending on the effective date of this act.

965 Section 18. Section 196.198, Florida Statutes, as amended
966 by this act, is amended to read:

967 196.198 Educational property exemption.—Educational



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968 institutions within this state and their property used by them
969 or by any other exempt entity or educational institution
970 exclusively for educational purposes are exempt from taxation.
971 Sheltered workshops providing rehabilitation and retraining of
972 individuals who have disabilities and exempted by a certificate
973 under s. (d) of the federal Fair Labor Standards Act of 1938, as
974 amended, are declared wholly educational in purpose and are
975 exempt from certification, accreditation, and membership
976 requirements set forth in s. 196.012. Those portions of property
977 of college fraternities and sororities certified by the
978 president of the college or university to the appropriate
979 property appraiser as being essential to the educational process
980 are exempt from ad valorem taxation. The use of property by
981 public fairs and expositions chartered by chapter 616 is
982 presumed to be an educational use of such property and is exempt
983 from ad valorem taxation to the extent of such use. Property
984 used exclusively for educational purposes shall be deemed owned
985 by an educational institution if the entity owning 100 percent
986 of the educational institution is owned by the identical persons
987 who own the property, or if the entity owning 100 percent of the
988 educational institution and the entity owning the property are
989 owned by the identical natural persons. Land, buildings, and
990 other improvements to real property used exclusively for
991 educational purposes shall be deemed owned by an educational
992 institution if the entity owning 100 percent of the land is a
993 nonprofit entity and the land is used, under a ground lease or
994 other contractual arrangement, by an educational institution
995 that owns the buildings and other improvements to the real
996 property, is a nonprofit entity under s. 501(c)(3) of the



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997 Internal Revenue Code, and provides education limited to
998 students in prekindergarten through grade 8. Land, buildings,
999 and other improvements to real property used exclusively for
1000 educational purposes shall be deemed owned by an educational
1001 institution if the educational institution that currently uses
1002 the land, buildings, and other improvements for educational
1003 purposes received the exemption under this section on the same
1004 property in any 10 consecutive prior years, and, under a lease,
1005 the educational institution is responsible for any taxes owed
1006 and for ongoing maintenance and operational expenses for the
1007 land, buildings, and other improvements. For such leasehold
1008 properties, the educational institution shall receive the full
1009 benefit of the exemption. The owner of the property shall
1010 disclose to the educational institution the full amount of the
1011 benefit derived from the exemption and the method for ensuring
1012 that the educational institution receives the benefit.
1013 Notwithstanding ss. 196.195 and 196.196, property owned by a
1014 house of public worship and used by an educational institution
1015 for educational purposes limited to students in preschool
1016 through grade 8 shall be exempt from ad valorem taxes. If legal
1017 title to property is held by a governmental agency that leases
1018 the property to a lessee, the property shall be deemed to be
1019 owned by the governmental agency and used exclusively for
1020 educational purposes if the governmental agency continues to use
1021 such property exclusively for educational purposes pursuant to a
1022 sublease or other contractual agreement with that lessee. If the
1023 title to land is held by the trustee of an irrevocable inter
1024 vivos trust and if the trust grantor owns 100 percent of the
1025 entity that owns an educational institution that is using the



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1026 land exclusively for educational purposes, the land is deemed to
1027 be property owned by the educational institution for purposes of
1028 this exemption. Property owned by an educational institution
1029 shall be deemed to be used for an educational purpose if the
1030 institution has taken affirmative steps to prepare the property
1031 for educational use. The term "affirmative steps" means
1032 environmental or land use permitting activities, creation of
1033 architectural plans or schematic drawings, land clearing or site
1034 preparation, construction or renovation activities, or other
1035 similar activities that demonstrate commitment of the property
1036 to an educational use.

1037 Section 19. Effective upon this act becoming a law,
1038 paragraphs (b), (d), (e), and (f) of subsection (2) of section
1039 200.065, Florida Statutes, are amended to read:

1040 200.065 Method of fixing millage.—

1041 (2) No millage shall be levied until a resolution or
1042 ordinance has been approved by the governing board of the taxing
1043 authority which resolution or ordinance must be approved by the
1044 taxing authority according to the following procedure:

1045 (b) Within 35 days of certification of value pursuant to
1046 subsection (1), each taxing authority shall advise the property
1047 appraiser of its proposed millage rate, of its rolled-back rate
1048 computed pursuant to subsection (1), and of the date, time, and
1049 place at which a public hearing will be held to consider the
1050 proposed millage rate and the tentative budget. The property
1051 appraiser shall utilize this information in preparing the notice
1052 of proposed property taxes pursuant to s. 200.069. The deadline
1053 for mailing the notice shall be the later of 55 days after
1054 certification of value pursuant to subsection (1) or 10 days



1055 after either the date the tax roll is approved or the interim
1056 roll procedures under s. 193.1145 are instituted. However, for
1057 counties for which a state of emergency was declared by
1058 executive order or proclamation of the Governor pursuant to
1059 chapter 252, if mailing is not possible during the state of
1060 emergency, the property appraiser may post the notice on the
1061 county's website. If the deadline for mailing the notice of
1062 proposed property taxes is 10 days after the date the tax roll
1063 is approved or the interim roll procedures are instituted, all
1064 subsequent deadlines provided in this section shall be extended.
1065 In addition, the deadline for mailing the notice may be extended
1066 for 30 days in counties for which a state of emergency was
1067 declared by executive order or proclamation of the Governor
1068 pursuant to chapter 252, and property appraisers may use
1069 alternate methods of distribution only when mailing the notice
1070 is not possible. In such event, however, property appraisers
1071 must work with county tax collectors to ensure the timely
1072 assessment and collection of taxes. The number of days by which
1073 the deadlines shall be extended shall equal the number of days
1074 by which the deadline for mailing the notice of proposed taxes
1075 is extended beyond 55 days after certification. If any taxing
1076 authority fails to provide the information required in this
1077 paragraph to the property appraiser in a timely fashion, the
1078 taxing authority shall be prohibited from levying a millage rate
1079 greater than the rolled-back rate computed pursuant to
1080 subsection (1) for the upcoming fiscal year, which rate shall be
1081 computed by the property appraiser and used in preparing the
1082 notice of proposed property taxes. Each multicounty taxing
1083 authority that levies taxes in any county that has extended the



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1084 deadline for mailing the notice due to a declared state of
1085 emergency and that has noticed hearings in other counties must
1086 advertise the hearing at which it intends to adopt a tentative
1087 budget and millage rate in a newspaper of general paid
1088 circulation within each county not less than 2 days or more than
1089 5 days before the hearing.

1090 (d) Within 15 days after the meeting adopting the tentative
1091 budget, the taxing authority shall advertise in a newspaper of
1092 general circulation in the county as provided in subsection (3),
1093 its intent to finally adopt a millage rate and budget. A public
1094 hearing to finalize the budget and adopt a millage rate shall be
1095 held not less than 2 days nor more than 5 days after the day
1096 that the advertisement is first published. In the event of a
1097 need to postpone or recess the final meeting due to a declared
1098 state of emergency, the taxing authority may postpone or recess
1099 the hearing for up to 7 days and shall post a prominent notice
1100 at the place of the original hearing showing the date, time, and
1101 place where the hearing will be reconvened. The posted notice
1102 shall measure not less than 8.5 by 11 inches. The taxing
1103 authority shall make every reasonable effort to provide
1104 reasonable notification of the continued hearing to the
1105 taxpayers. The information must also be posted on the taxing
1106 authority's website. During the hearing, the governing body of
1107 the taxing authority shall amend the adopted tentative budget as
1108 it sees fit, adopt a final budget, and adopt a resolution or
1109 ordinance stating the millage rate to be levied. The resolution
1110 or ordinance shall state the percent, if any, by which the
1111 millage rate to be levied exceeds the rolled-back rate computed
1112 pursuant to subsection (1), which shall be characterized as the



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1113 percentage increase in property taxes adopted by the governing
1114 body. The adoption of the budget and the millage-levy resolution
1115 or ordinance shall be by separate votes. For each taxing
1116 authority levying millage, the name of the taxing authority, the
1117 rolled-back rate, the percentage increase, and the millage rate
1118 to be levied shall be publicly announced before ~~prior to~~ the
1119 adoption of the millage-levy resolution or ordinance. In no
1120 event may the millage rate adopted pursuant to this paragraph
1121 exceed the millage rate tentatively adopted pursuant to
1122 paragraph (c). If the rate tentatively adopted pursuant to
1123 paragraph (c) exceeds the proposed rate provided to the property
1124 appraiser pursuant to paragraph (b), or as subsequently adjusted
1125 pursuant to subsection (11), each taxpayer within the
1126 jurisdiction of the taxing authority shall be sent notice by
1127 first-class mail of his or her taxes under the tentatively
1128 adopted millage rate and his or her taxes under the previously
1129 proposed rate. The notice must be prepared by the property
1130 appraiser, at the expense of the taxing authority, and must
1131 generally conform to the requirements of s. 200.069. If such
1132 additional notice is necessary, its mailing must precede the
1133 hearing held pursuant to this paragraph by not less than 10 days
1134 and not more than 15 days.

1135 (e)1. In the hearings required pursuant to paragraphs (c)
1136 and (d), the first substantive issue discussed shall be the
1137 percentage increase in millage over the rolled-back rate
1138 necessary to fund the budget, if any, and the specific purposes
1139 for which ad valorem tax revenues are being increased. During
1140 such discussion, the governing body shall hear comments
1141 regarding the proposed increase and explain the reasons for the



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1142 proposed increase over the rolled-back rate. The general public
1143 shall be allowed to speak and to ask questions before ~~prior to~~
1144 adoption of any measures by the governing body. The governing
1145 body shall adopt its tentative or final millage rate before
1146 ~~prior to~~ adopting its tentative or final budget.

1147 2. These hearings shall be held after 5 p.m. if scheduled
1148 on a day other than Saturday. No hearing shall be held on a
1149 Sunday. The county commission shall not schedule its hearings on
1150 days scheduled for hearings by the school board. The hearing
1151 dates scheduled by the county commission and school board shall
1152 not be utilized by any other taxing authority within the county
1153 for its public hearings. However, in counties for which a state
1154 of emergency was declared by executive order or proclamation of
1155 the Governor pursuant to chapter 252 and the rescheduling of
1156 hearings on the same day is unavoidable, the county commission
1157 and school board must conduct their hearings at different times,
1158 and other taxing authorities must schedule their hearings so as
1159 not to conflict with the times of the county commission and
1160 school board hearings. A multicounty taxing authority shall make
1161 every reasonable effort to avoid scheduling hearings on days
1162 utilized by the counties or school districts within its
1163 jurisdiction. Tax levies and budgets for dependent special
1164 taxing districts shall be adopted at the hearings for the taxing
1165 authority to which such districts are dependent, following such
1166 discussion and adoption of levies and budgets for the superior
1167 taxing authority. A taxing authority may adopt the tax levies
1168 for all of its dependent special taxing districts, and may adopt
1169 the budgets for all of its dependent special taxing districts,
1170 by a single unanimous vote. However, if a member of the general



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1171 public requests that the tax levy or budget of a dependent
1172 special taxing district be separately discussed and separately
1173 adopted, the taxing authority shall discuss and adopt that tax
1174 levy or budget separately. If, due to circumstances beyond the
1175 control of the taxing authority, including a state of emergency
1176 declared by executive order or proclamation of the Governor
1177 pursuant to chapter 252, the hearing provided for in paragraph
1178 (c) or paragraph (d) is recessed or postponed, the taxing
1179 authority shall publish a notice in a newspaper of general paid
1180 circulation in the county. The notice shall state the time and
1181 place for the continuation of the hearing and shall be published
1182 at least 2 days but not more than 5 days before ~~prior to~~ the
1183 date the hearing will be continued. In the event of postponement
1184 or recess due to a declared state of emergency, all subsequent
1185 dates in this section shall be extended by the number of days of
1186 the postponement or recess. Notice of the postponement or recess
1187 must be in writing by the affected taxing authority to the tax
1188 collector, the property appraiser, and the Department of Revenue
1189 within 3 calendar days after the postponement or recess. In the
1190 event of such extension, the affected taxing authority must work
1191 with the county tax collector and property appraiser to ensure
1192 timely assessment and collection of taxes.

1193 (f)1. Notwithstanding any provisions of paragraph (c) to
1194 the contrary, each school district shall advertise its intent to
1195 adopt a tentative budget in a newspaper of general circulation
1196 pursuant to subsection (3) within 29 days of certification of
1197 value pursuant to subsection (1). Not less than 2 days or more
1198 than 5 days thereafter, the district shall hold a public hearing
1199 on the tentative budget pursuant to the applicable provisions of



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1200 paragraph (c). In the event of postponement or recess due to a
1201 declared state of emergency, the school district may postpone or
1202 recess the hearing for up to 7 days and shall post a prominent
1203 notice at the place of the original hearing showing the date,
1204 time, and place where the hearing will be reconvened. The posted
1205 notice shall measure not less than 8.5 by 11 inches. The school
1206 district shall make every reasonable effort to provide
1207 reasonable notification of the continued hearing to the
1208 taxpayers. The information must also be posted on the school
1209 district's website.

1210 2. Notwithstanding any provisions of paragraph (b) to the
1211 contrary, each school district shall advise the property
1212 appraiser of its recomputed proposed millage rate within 35 days
1213 of certification of value pursuant to subsection (1). The
1214 recomputed proposed millage rate of the school district shall be
1215 considered its proposed millage rate for the purposes of
1216 paragraph (b).

1217 3. Notwithstanding any provisions of paragraph (d) to the
1218 contrary, each school district shall hold a public hearing to
1219 finalize the budget and adopt a millage rate within 80 days of
1220 certification of value pursuant to subsection (1), but not
1221 earlier than 65 days after certification. The hearing shall be
1222 held in accordance with the applicable provisions of paragraph
1223 (d), except that a newspaper advertisement need not precede the
1224 hearing.

1225 Section 20. Section 200.069, Florida Statutes, is amended
1226 to read:

1227 200.069 Notice of proposed property taxes and non-ad
1228 valorem assessments.—Pursuant to s. 200.065(2)(b), the property



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1229 appraiser, in the name of the taxing authorities and local
1230 governing boards levying non-ad valorem assessments within his
1231 or her jurisdiction and at the expense of the county, shall
1232 prepare and deliver by first-class mail to each taxpayer to be
1233 listed on the current year's assessment roll a notice of
1234 proposed property taxes, which notice shall contain the elements
1235 and use the format provided in the following form.
1236 Notwithstanding the provisions of s. 195.022, no county officer
1237 shall use a form other than that provided herein. The Department
1238 of Revenue may adjust the spacing and placement on the form of
1239 the elements listed in this section as it considers necessary
1240 based on changes in conditions necessitated by various taxing
1241 authorities. If the elements are in the order listed, the
1242 placement of the listed columns may be varied at the discretion
1243 and expense of the property appraiser, and the property
1244 appraiser may use printing technology and devices to complete
1245 the form, the spacing, and the placement of the information in
1246 the columns. In addition, the property appraiser may not include
1247 in the mailing of the notice of ad valorem taxes and non-ad
1248 valorem assessments additional information or items unless such
1249 information or items explain a component of the notice or
1250 provide information directly related to the assessment and
1251 taxation of the property. A county officer may use a form other
1252 than that provided by the department for purposes of this part,
1253 but only if his or her office pays the related expenses and he
1254 or she obtains prior written permission from the executive
1255 director of the department; however, a county officer may not
1256 use a form the substantive content of which is at variance with
1257 the form prescribed by the department. The county officer may



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1258 continue to use such an approved form until the law that
1259 specifies the form is amended or repealed or until the officer
1260 receives written disapproval from the executive director.

1261 (1) The first page of the notice shall read:

1262

1263 NOTICE OF PROPOSED PROPERTY TAXES

1264 DO NOT PAY—THIS IS NOT A BILL

1265

1266 The taxing authorities which levy property taxes against
1267 your property will soon hold PUBLIC HEARINGS to adopt budgets
1268 and tax rates for the next year.

1269 The purpose of these PUBLIC HEARINGS is to receive opinions
1270 from the general public and to answer questions on the proposed
1271 tax change and budget PRIOR TO TAKING FINAL ACTION.

1272 Each taxing authority may AMEND OR ALTER its proposals at
1273 the hearing.

1274

1275 (2) (a) The notice shall include a brief legal description
1276 of the property, the name and mailing address of the owner of
1277 record, and the tax information applicable to the specific
1278 parcel in question. The information shall be in columnar form.
1279 There shall be seven column headings which shall read: "Taxing
1280 Authority," "Your Property Taxes Last Year," "Last Year's
1281 Adjusted Tax Rate (Millage)," "Your Taxes This Year IF NO Budget
1282 Change Is Adopted," "Tax Rate This Year IF PROPOSED Budget Is
1283 Adopted (Millage)," "Your Taxes This Year IF PROPOSED Budget
1284 Change Is Adopted," and "A Public Hearing on the Proposed Taxes
1285 and Budget Will Be Held:."

1286 (b) As used in this section, the term "last year's adjusted



1287 tax rate" means the rolled-back rate calculated pursuant to s.
1288 200.065(1).

1289 (3) There shall be under each column heading an entry for
1290 the county; the school district levy required pursuant to s.
1291 1011.60(6); other operating school levies; the municipality or
1292 municipal service taxing unit or units in which the parcel lies,
1293 if any; the water management district levying pursuant to s.
1294 373.503; the independent special districts in which the parcel
1295 lies, if any; and for all voted levies for debt service
1296 applicable to the parcel, if any.

1297 (4) For each entry listed in subsection (3), there shall
1298 appear on the notice the following:

1299 (a) In the first column, a brief, commonly used name for
1300 the taxing authority or its governing body. The entry in the
1301 first column for the levy required pursuant to s. 1011.60(6)
1302 shall be "By State Law." The entry for other operating school
1303 district levies shall be "By Local Board." Both school levy
1304 entries shall be indented and preceded by the notation "Public
1305 Schools:". For each voted levy for debt service, the entry shall
1306 be "Voter Approved Debt Payments."

1307 (b) In the second column, the gross amount of ad valorem
1308 taxes levied against the parcel in the previous year. If the
1309 parcel did not exist in the previous year, the second column
1310 shall be blank.

1311 (c) In the third column, last year's adjusted tax rate or,
1312 in the case of voted levies for debt service, the tax rate
1313 previously authorized by referendum.

1314 (d) In the fourth column, the gross amount of ad valorem
1315 taxes which will apply to the parcel in the current year if each



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1316 taxing authority levies last year's adjusted tax rate or, in the
1317 case of voted levies for debt service, the amount previously
1318 authorized by referendum.

1319 (e) In the fifth column, the tax rate that each taxing
1320 authority must levy against the parcel to fund the proposed
1321 budget or, in the case of voted levies for debt service, the tax
1322 rate previously authorized by referendum.

1323 (f) In the sixth column, the gross amount of ad valorem
1324 taxes that must be levied in the current year if the proposed
1325 budget is adopted.

1326 (g) In the seventh column, the date, the time, and a brief
1327 description of the location of the public hearing required
1328 pursuant to s. 200.065(2)(c).

1329 (5) Following the entries for each taxing authority, a
1330 final entry shall show: in the first column, the words "Total
1331 Property Taxes:" and in the second, fourth, and sixth columns,
1332 the sum of the entries for each of the individual taxing
1333 authorities. The second, fourth, and sixth columns shall,
1334 immediately below said entries, be labeled Column 1, Column 2,
1335 and Column 3, respectively. Below these labels shall appear, in
1336 boldfaced type, the statement: SEE REVERSE SIDE FOR EXPLANATION.

1337 (6) (a) The second page of the notice shall state the
1338 parcel's market value and for each taxing authority that levies
1339 an ad valorem tax against the parcel:

1340 1. The assessed value, value of exemptions, and taxable
1341 value for the previous year and the current year.

1342 2. Each assessment reduction and exemption applicable to
1343 the property, including the value of the assessment reduction or
1344 exemption and tax levies to which they apply.



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1345 (b) The reverse side of the second page shall contain
1346 definitions and explanations for the values included on the
1347 front side.

1348 (7) The following statement shall appear after the values
1349 listed on the front of the second page:

1350
1351 If you feel that the market value of your property is
1352 inaccurate or does not reflect fair market value, or if you are
1353 entitled to an exemption or classification that is not reflected
1354 above, contact your county property appraiser at ...(phone
1355 number)... or ...(location)....

1356 If the property appraiser's office is unable to resolve the
1357 matter as to market value, classification, or an exemption, you
1358 may file a petition for adjustment with the Value Adjustment
1359 Board. Petition forms are available from the county property
1360 appraiser and must be filed ON OR BEFORE ...(date)....

1361 (8) The reverse side of the first page of the form shall
1362 read:

1363
1364 EXPLANATION

1365
1366 *COLUMN 1—"YOUR PROPERTY TAXES LAST YEAR"
1367 This column shows the taxes that applied last year to your
1368 property. These amounts were based on budgets adopted last year
1369 and your property's previous taxable value.

1370 *COLUMN 2—"YOUR TAXES IF NO BUDGET CHANGE IS ADOPTED"
1371 This column shows what your taxes will be this year IF EACH
1372 TAXING AUTHORITY DOES NOT CHANGE ITS PROPERTY TAX LEVY. These
1373 amounts are based on last year's budgets and your current



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1374 assessment.
1375 *COLUMN 3—"YOUR TAXES IF PROPOSED BUDGET CHANGE IS ADOPTED"
1376 This column shows what your taxes will be this year under the
1377 BUDGET ACTUALLY PROPOSED by each local taxing authority. The
1378 proposal is NOT final and may be amended at the public hearings
1379 shown on the front side of this notice. The difference between
1380 columns 2 and 3 is the tax change proposed by each local taxing
1381 authority and is NOT the result of higher assessments.

1382
1383 *Note: Amounts shown on this form do NOT reflect early payment
1384 discounts you may have received or may be eligible to receive.
1385 (Discounts are a maximum of 4 percent of the amounts shown on
1386 this form.)

1387 (9) The bottom portion of the notice shall further read in
1388 bold, conspicuous print:

1389
1390 "Your final tax bill may contain non-ad valorem
1391 assessments which may not be reflected on this notice
1392 such as assessments for roads, fire, garbage,
1393 lighting, drainage, water, sewer, or other
1394 governmental services and facilities which may be
1395 levied by your county, city, or any special district."

1396
1397 (10) (a) If requested by the local governing board levying
1398 non-ad valorem assessments and agreed to by the property
1399 appraiser, the notice specified in this section may contain a
1400 notice of proposed or adopted non-ad valorem assessments. If so
1401 agreed, the notice shall be titled:

1402



1403 NOTICE OF PROPOSED PROPERTY TAXES
1404 AND PROPOSED OR ADOPTED
1405 NON-AD VALOREM ASSESSMENTS
1406 DO NOT PAY—THIS IS NOT A BILL
1407

1408 There must be a clear partition between the notice of proposed
1409 property taxes and the notice of proposed or adopted non-ad
1410 valorem assessments. The partition must be a bold, horizontal
1411 line approximately 1/8-inch thick. By rule, the department shall
1412 provide a format for the form of the notice of proposed or
1413 adopted non-ad valorem assessments which meets the following
1414 minimum requirements:

1415 1. There must be subheading for columns listing the levying
1416 local governing board, with corresponding assessment rates
1417 expressed in dollars and cents per unit of assessment, and the
1418 associated assessment amount.

1419 2. The purpose of each assessment must also be listed in
1420 the column listing the levying local governing board if the
1421 purpose is not clearly indicated by the name of the board.

1422 3. Each non-ad valorem assessment for each levying local
1423 governing board must be listed separately.

1424 4. If a county has too many municipal service benefit units
1425 or assessments to be listed separately, it shall combine them by
1426 function.

1427 5. A brief statement outlining the responsibility of the
1428 tax collector and each levying local governing board as to any
1429 non-ad valorem assessment must be provided on the form,
1430 accompanied by directions as to which office to contact for
1431 particular questions or problems.



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1432 (b) If the notice includes all adopted non-ad valorem
1433 assessments, the provisions contained in subsection (9) shall
1434 not be placed on the notice.

1435 Section 21. Effective January 1, 2021, paragraphs (a) and
1436 (b) of subsection (1) of section 202.12, Florida Statutes, are
1437 amended to read:

1438 202.12 Sales of communications services.—The Legislature
1439 finds that every person who engages in the business of selling
1440 communications services at retail in this state is exercising a
1441 taxable privilege. It is the intent of the Legislature that the
1442 tax imposed by chapter 203 be administered as provided in this
1443 chapter.

1444 (1) For the exercise of such privilege, a tax is levied on
1445 each taxable transaction and is due and payable as follows:

1446 (a) Except as otherwise provided in this subsection, at the
1447 rate of 4.42 ~~4.92~~ percent applied to the sales price of the
1448 communications service that:

- 1449 1. Originates and terminates in this state, or
1450 2. Originates or terminates in this state and is charged to
1451 a service address in this state,

1452
1453 when sold at retail, computed on each taxable sale for the
1454 purpose of remitting the tax due. The gross receipts tax imposed
1455 by chapter 203 shall be collected on the same taxable
1456 transactions and remitted with the tax imposed by this
1457 paragraph. If no tax is imposed by this paragraph due to the
1458 exemption provided under s. 202.125(1), the tax imposed by
1459 chapter 203 shall nevertheless be collected and remitted in the
1460 manner and at the time prescribed for tax collections and



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1461 remittances under this chapter.

1462 (b) At the rate of 8.57 ~~9.07~~ percent applied to the retail
1463 sales price of any direct-to-home satellite service received in
1464 this state. The proceeds of the tax imposed under this paragraph
1465 shall be accounted for and distributed in accordance with s.
1466 202.18(2). The gross receipts tax imposed by chapter 203 shall
1467 be collected on the same taxable transactions and remitted with
1468 the tax imposed by this paragraph.

1469 Section 22. Effective January 1, 2021, section 202.12001,
1470 Florida Statutes, is amended to read:

1471 202.12001 Combined rate for tax collected pursuant to ss.
1472 202.12(1)(a) and 203.01(1)(b).—In complying with ss. 1-3, ch.
1473 2010-149, Laws of Florida, the dealer of communication services
1474 may collect a combined rate of 4.57 ~~5.07~~ percent, composed of
1475 the 4.42 ~~4.92~~ percent and 0.15 percent rates required by ss.
1476 202.12(1)(a) and 203.01(1)(b)3., respectively, if the provider
1477 properly reflects the tax collected with respect to the two
1478 provisions as required in the return to the department.

1479 Section 23. Effective January 1, 2021, section 203.001,
1480 Florida Statutes, is amended to read:

1481 203.001 Combined rate for tax collected pursuant to ss.
1482 202.12(1)(a) and 203.01(1)(b).—In complying with ss. 1-3, ch.
1483 2010-149, Laws of Florida, the dealer of communication services
1484 may collect a combined rate of 4.57 ~~5.07~~ percent, composed of
1485 the 4.42 ~~4.92~~ percent and 0.15 percent rates required by ss.
1486 202.12(1)(a) and 203.01(1)(b)3., respectively, if the provider
1487 properly reflects the tax collected with respect to the two
1488 provisions as required in the return to the Department of
1489 Revenue.



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1490 Section 24. Subsection (1) of section 206.05, Florida
1491 Statutes, is amended to read:

1492 206.05 Bond required of licensed terminal supplier,
1493 importer, exporter, or wholesaler.—

1494 (1) Each terminal supplier, importer, exporter, or
1495 wholesaler, except a municipality, county, school board, state
1496 agency, federal agency, or special district which is licensed
1497 under this part, shall file with the department a bond in a
1498 penal sum of not more than \$300,000 ~~\$100,000~~, such sum to be
1499 approximately 3 times the combined average monthly tax levied
1500 under this part and local option tax on motor fuel paid or due
1501 during the preceding 12 calendar months under the laws of this
1502 state. An exporter shall file a bond in an amount equal to 3
1503 times the average monthly tax due on gallons acquired for
1504 export. The bond shall be in such form as may be approved by the
1505 department, executed by a surety company duly licensed to do
1506 business under the laws of the state as surety thereon, and
1507 conditioned upon the prompt filing of true reports and the
1508 payment to the department of any and all fuel taxes levied under
1509 this chapter including local option taxes which are now or which
1510 hereafter may be levied or imposed, together with any and all
1511 penalties and interest thereon, and generally upon faithful
1512 compliance with the provisions of the fuel tax and local option
1513 tax laws of the state. The licensee shall be the principal
1514 obligor, and the state shall be the obligee. An assigned time
1515 deposit or irrevocable letter of credit may be accepted in lieu
1516 of a surety bond.

1517 Section 25. Subsection (6) of section 206.8741, Florida
1518 Statutes, is amended to read:



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1519 206.8741 Dyeing and marking; notice requirements.—
1520 (6) Any person who fails to provide or post the required
1521 notice with respect to any dyed diesel fuel is subject to a
1522 penalty of \$2,500 for each month such failure occurs ~~the penalty~~
1523 ~~imposed by s. 206.872(11)~~.
1524 Section 26. Subsection (1) section 206.90, Florida
1525 Statutes, is amended to read:
1526 206.90 Bond required of terminal suppliers, importers, and
1527 wholesalers.—
1528 (1) Every terminal supplier, importer, or wholesaler,
1529 except a municipality, county, state agency, federal agency,
1530 school board, or special district, shall file with the
1531 department a bond or bonds in the penal sum of not more than
1532 \$300,000 ~~\$100,000~~. The sum of such bond shall be approximately 3
1533 times the average monthly diesel fuels tax and local option tax
1534 on diesel fuels paid or due during the preceding 12 calendar
1535 months, with a surety approved by the department. The licensee
1536 shall be the principal obligor and the state shall be the
1537 obligee, conditioned upon the faithful compliance with the
1538 provisions of this chapter, including the local option tax laws.
1539 If the sum of 3 times a licensee's average monthly tax is less
1540 than \$50, no bond shall be required.
1541 Section 27. Effective upon this act becoming a law,
1542 paragraph (b) of subsection (4) of section 212.0305, Florida
1543 Statutes, is amended to read:
1544 212.0305 Convention development taxes; intent;
1545 administration; authorization; use of proceeds.—
1546 (4) AUTHORIZATION TO LEVY; USE OF PROCEEDS; OTHER
1547 REQUIREMENTS.—



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1548 (b) *Charter county levy for convention development.*—
1549 1. Each county, as defined in s. 125.011(1), may impose,
1550 under an ordinance enacted by the governing body of the county,
1551 a levy on the exercise within its boundaries of the taxable
1552 privilege of leasing or letting transient rental accommodations
1553 described in subsection (3) at the rate of 3 percent of the
1554 total consideration charged therefor. The proceeds of this levy
1555 shall be known as the charter county convention development tax.
1556 2. All charter county convention development moneys,
1557 including any interest accrued thereon, received by a county
1558 imposing the levy shall be used for the following purposes only
1559 ~~as follows~~:
1560 a. Revenues may be used to complete any project underway as
1561 of the effective date of this act, or to perform any contract in
1562 existence on the effective date of this act, funded under this
1563 paragraph as this paragraph existed before the effective date of
1564 this act. Revenues may not be used to renew or extend such
1565 projects or contracts. Bonds or other debt outstanding as of the
1566 effective date of this act may be refinanced, but the duration
1567 of such debt pledging the convention development tax may not be
1568 extended and the outstanding principal may not be increased,
1569 except to account for the costs of issuance.
1570 b. Revenues not needed for projects, contracts, or debt
1571 obligations pursuant to sub-subparagraph a. shall be distributed
1572 and used as follows:
1573 (I) One-half of the proceeds shall be distributed monthly
1574 to the governing boards of municipalities within the county.
1575 Distributions to each municipality shall be in proportion to the
1576 amount collected in the prior month within each municipality as



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1577 a share of the total collected in the prior month in all
1578 municipalities in the county. These distributions may be used by
1579 the receiving jurisdiction to:

1580 (A) Acquire, construct, extend, enlarge, remodel, repair,
1581 improve, operate, or maintain one or more of the following: a
1582 convention center, an exhibition hall, a coliseum, an
1583 auditorium, or a related building or parking facility in the
1584 jurisdiction; or

1585 (B) Promote and advertise tourism and to fund convention
1586 bureaus, tourist bureaus, tourist information centers, and news
1587 bureaus. Municipalities receiving revenue under this sub-sub-
1588 subparagraph may enter into an interlocal agreement to use such
1589 revenue to receive services provided by the entity receiving
1590 funds under sub-sub-sub-subparagraph (II) (B).

1591 (II) One-half of the proceeds shall be distributed monthly
1592 to the governing body of the county to:

1593 (A) Acquire, construct, extend, enlarge, remodel, repair,
1594 improve, plan for, operate, manage, or maintain one or more of
1595 the following: a convention center, an exhibition hall, a
1596 coliseum, an auditorium, or a related building or parking
1597 facility in the county; or

1598 (B) Be allocated by the county to a countywide convention
1599 and visitors bureau which, by interlocal agreement and contract
1600 with the county, has the primary responsibility for promoting
1601 the county and its constituent cities as a destination site for
1602 conventions, trade shows, and pleasure travel, to be used for
1603 purposes provided in s. 125.0104(5)(a)2. or 3., 1992 Supplement
1604 to the Florida Statutes 1991. If the county is not or is no
1605 longer a party to such an interlocal agreement and contract with



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1606 a countywide convention and visitors bureau, the county shall
1607 allocate the proceeds of such tax for the purposes described in
1608 s. 125.0104(5)(a)2. or 3., 1992 Supplement to the Florida
1609 Statutes 1991

1610 ~~a. Two-thirds of the proceeds shall be used to extend,~~
1611 ~~enlarge, and improve the largest existing publicly owned~~
1612 ~~convention center in the county.~~

1613 ~~b. One-third of the proceeds shall be used to construct a~~
1614 ~~new multipurpose convention/coliseum/exhibition center/stadium~~
1615 ~~or the maximum components thereof as funds permit in the most~~
1616 ~~populous municipality in the county.~~

1617 ~~e. After the completion of any project under sub-~~
1618 ~~subparagraph a., the tax revenues and interest accrued under~~
1619 ~~sub-subparagraph a. may be used to acquire, construct, extend,~~
1620 ~~enlarge, remodel, repair, improve, plan for, operate, manage, or~~
1621 ~~maintain one or more convention centers, stadiums, exhibition~~
1622 ~~halls, arenas, coliseums, auditoriums, or golf courses, and may~~
1623 ~~be used to acquire and construct an intercity light rail~~
1624 ~~transportation system as described in the Light Rail Transit~~
1625 ~~System Status Report to the Legislature dated April 1988, which~~
1626 ~~shall provide a means to transport persons to and from the~~
1627 ~~largest existing publicly owned convention center in the county~~
1628 ~~and the hotels north of the convention center and to and from~~
1629 ~~the downtown area of the most populous municipality in the~~
1630 ~~county as determined by the county.~~

1631 ~~d. After completion of any project under sub-subparagraph~~
1632 ~~b., the tax revenues and interest accrued under sub-subparagraph~~
1633 ~~b. may be used, as determined by the county, to operate an~~
1634 ~~authority created pursuant to subparagraph 4. or to acquire,~~



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1635 ~~construct, extend, enlarge, remodel, repair, improve, operate,~~
1636 ~~or maintain one or more convention centers, stadiums, exhibition~~
1637 ~~halls, arenas, coliseums, auditoriums, golf courses, or related~~
1638 ~~buildings and parking facilities in the most populous~~
1639 ~~municipality in the county.~~

1640 ~~e. For the purposes of completion of any project pursuant~~
1641 ~~to this paragraph, tax revenues and interest accrued may be~~
1642 ~~used:~~

1643 ~~(I) As collateral, pledged, or hypothecated for projects~~
1644 ~~authorized by this paragraph, including bonds issued in~~
1645 ~~connection therewith; or~~

1646 ~~(II) As a pledge or capital contribution in conjunction~~
1647 ~~with a partnership, joint venture, or other business arrangement~~
1648 ~~between a municipality and one or more business entities for~~
1649 ~~projects authorized by this paragraph.~~

1650 3. The governing body of each municipality in which a
1651 municipal tourist tax is levied may adopt a resolution
1652 prohibiting imposition of the charter county convention
1653 development levy within such municipality. If the governing body
1654 adopts such a resolution, the convention development levy shall
1655 be imposed by the county in all other areas of the county except
1656 such municipality. No funds collected pursuant to this paragraph
1657 may be expended in a municipality which has adopted such a
1658 resolution.

1659 ~~4.a. Before the county enacts an ordinance imposing the~~
1660 ~~levy, the county shall notify the governing body of each~~
1661 ~~municipality in which projects are to be developed pursuant to~~
1662 ~~sub-subparagraph 2.a., sub-subparagraph 2.b., sub-subparagraph~~
1663 ~~2.c., or sub-subparagraph 2.d. As a condition precedent to~~



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1664 ~~receiving funding, the governing bodies of such municipalities~~
1665 ~~shall designate or appoint an authority that shall have the sole~~
1666 ~~power to:~~

1667 ~~(I) Approve the concept, location, program, and design of~~
1668 ~~the facilities or improvements to be built in accordance with~~
1669 ~~this paragraph and to administer and disburse such proceeds and~~
1670 ~~any other related source of revenue.~~

1671 ~~(II) Appoint and dismiss the authority's executive~~
1672 ~~director, general counsel, and any other consultants retained by~~
1673 ~~the authority. The governing body shall have the right to~~
1674 ~~approve or disapprove the initial appointment of the authority's~~
1675 ~~executive director and general counsel.~~

1676 ~~b. The members of each such authority shall serve for a~~
1677 ~~term of not less than 1 year and shall be appointed by the~~
1678 ~~governing body of such municipality. The annual budget of such~~
1679 ~~authority shall be subject to approval of the governing body of~~
1680 ~~the municipality. If the governing body does not approve the~~
1681 ~~budget, the authority shall use as the authority's budget the~~
1682 ~~previous fiscal year budget.~~

1683 ~~e. The authority, by resolution to be adopted from time to~~
1684 ~~time, may invest and reinvest the proceeds from the convention~~
1685 ~~development tax and any other revenues generated by the~~
1686 ~~authority in the same manner that the municipality in which the~~
1687 ~~authority is located may invest surplus funds.~~

1688 ~~4.5.~~ The charter county convention development levy shall
1689 be in addition to any other levy imposed pursuant to this
1690 section.

1691 ~~5.6.~~ A certified copy of the ordinance imposing the levy
1692 shall be furnished by the county to the department within 10



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1693 days after approval of such ordinance. The effective date of
1694 imposition of the levy shall be the first day of any month at
1695 least 60 days after enactment of the ordinance.

1696 ~~6.7.~~ Revenues collected pursuant to this paragraph shall be
1697 deposited in a convention development trust fund, which shall be
1698 established by the county as a condition precedent to receipt of
1699 such funds.

1700 Section 28. Effective upon this act becoming a law,
1701 paragraph (a) of subsection (1) and paragraph (a) of subsection
1702 (3) of section 212.0306, Florida Statutes, are amended to read:

1703 212.0306 Local option food and beverage tax; procedure for
1704 levying; authorized uses; administration.-

1705 (1) Any county, as defined in s. 125.011(1), may impose the
1706 following additional taxes, by ordinance adopted by a majority
1707 vote of the governing body:

1708 (a) At the rate of 2 percent on the sale of food,
1709 beverages, or alcoholic beverages in hotels and motels only.
1710 Beginning on the effective date of this act, this tax shall be
1711 known as the "Local Option Coastal Recovery and Resiliency Tax."

1712 (3) (a) The proceeds of the tax authorized by paragraph
1713 (1) (a) shall be allocated by the county to a countywide
1714 convention and visitors bureau which, by interlocal agreement
1715 and contract with the county in effect on the effective date of
1716 this act, has been given the primary responsibility for
1717 promoting the county and its constituent cities as a destination
1718 site for conventions, trade shows, and pleasure travel, to be
1719 used for purposes provided in s. 125.0104(5) (a)2. or 3., 1992
1720 Supplement to the Florida Statutes 1991. The interlocal
1721 agreement and contract may not be renewed or extended. At the



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1722 expiration or completion of the interlocal agreement and
1723 contract in effect on the effective date of this act, the
1724 proceeds shall be distributed to the governing board of the
1725 county and used for one or more of the following, as decided by
1726 a majority of the governing board of the county:
1727 1. Water quality improvement projects, including, but not
1728 limited to:
1729 a. Flood mitigation.
1730 b. Seagrass or seaweed removal.
1731 c. Algae control, cleanup, or prevention measures.
1732 d. Biscayne Bay and waterway network restoration measures.
1733 e. Septic-to-sewer conversion projects that are primarily
1734 undertaken to reduce or prevent the discharge of untreated or
1735 partially treated wastewater into surface water that is
1736 important to the local tourism industry if the applicable septic
1737 tank is:
1738 (I) Within 2 miles of any surface water other than those
1739 designated as Outstanding Florida Waters as provided in s.
1740 403.061(27); or
1741 (II) Within 5 miles of any surface water designated as
1742 Outstanding Florida Waters pursuant to s. 403.061(27).
1743 2. Erosion control.
1744 3. Mangrove protection.
1745 4. Removal of invasive plant and animal species.
1746 5. Beach renourishment.
1747 6. Purchase of land for conservation purposes.
1748 7. Coral reef protection ~~If the county is not or is no~~
1749 ~~longer a party to such an interlocal agreement and contract with~~
1750 ~~a countywide convention and visitors bureau, the county shall~~



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1751 ~~allocate the proceeds of such tax for the purposes described in~~
1752 ~~s. 125.0104(5)(a)2. or 3., 1992 Supplement to the Florida~~
1753 ~~Statutes 1991.~~

1754 Section 29. Effective January 1, 2021, paragraphs (c) and
1755 (d) of subsection (1) of section 212.031, Florida Statutes, are
1756 amended to read:

1757 212.031 Tax on rental or license fee for use of real
1758 property.—

1759 (1)

1760 (c) For the exercise of such privilege, a tax is levied at
1761 the rate of 5.4 ~~5.5~~ percent of and on the total rent or license
1762 fee charged for such real property by the person charging or
1763 collecting the rental or license fee. The total rent or license
1764 fee charged for such real property shall include payments for
1765 the granting of a privilege to use or occupy real property for
1766 any purpose and shall include base rent, percentage rents, or
1767 similar charges. Such charges shall be included in the total
1768 rent or license fee subject to tax under this section whether or
1769 not they can be attributed to the ability of the lessor's or
1770 licensor's property as used or operated to attract customers.
1771 Payments for intrinsically valuable personal property such as
1772 franchises, trademarks, service marks, logos, or patents are not
1773 subject to tax under this section. In the case of a contractual
1774 arrangement that provides for both payments taxable as total
1775 rent or license fee and payments not subject to tax, the tax
1776 shall be based on a reasonable allocation of such payments and
1777 shall not apply to that portion which is for the nontaxable
1778 payments.

1779 (d) If the rental or license fee of any such real property



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1780 is paid by way of property, goods, wares, merchandise, services,
1781 or other thing of value, the tax shall be at the rate of 5.4 ~~5.5~~
1782 percent of the value of the property, goods, wares, merchandise,
1783 services, or other thing of value.

1784 Section 30. Paragraph (a) of subsection (2) of section
1785 212.04, Florida Statutes, is amended to read:

1786 212.04 Admissions tax; rate, procedure, enforcement.-

1787 (2) (a) A tax may not be levied on:

1788 1. Admissions to athletic or other events sponsored by
1789 elementary schools, junior high schools, middle schools, high
1790 schools, community colleges, public or private colleges and
1791 universities, deaf and blind schools, facilities of the youth
1792 services programs of the Department of Children and Families,
1793 and state correctional institutions if only student, faculty, or
1794 inmate talent is used. However, this exemption does not apply to
1795 admission to athletic events sponsored by a state university,
1796 and the proceeds of the tax collected on such admissions shall
1797 be retained and used by each institution to support women's
1798 athletics as provided in s. 1006.71(2)(c).

1799 2. Dues, membership fees, and admission charges imposed by
1800 not-for-profit sponsoring organizations. To receive this
1801 exemption, the sponsoring organization must qualify as a not-
1802 for-profit entity under s. 501(c)(3) of the Internal Revenue
1803 Code of 1954, as amended.

1804 3. Admission charges to an event sponsored by a
1805 governmental entity, sports authority, or sports commission if
1806 held in a convention hall, exhibition hall, auditorium, stadium,
1807 theater, arena, civic center, performing arts center, or
1808 publicly owned recreational facility and if 100 percent of the



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1809 risk of success or failure lies with the sponsor of the event
1810 and 100 percent of the funds at risk for the event belong to the
1811 sponsor, and student or faculty talent is not exclusively used.
1812 As used in this subparagraph, the terms "sports authority" and
1813 "sports commission" mean a nonprofit organization that is exempt
1814 from federal income tax under s. 501(c)(3) of the Internal
1815 Revenue Code and that contracts with a county or municipal
1816 government for the purpose of promoting and attracting sports-
1817 tourism events to the community with which it contracts.

1818 4. An admission paid by a student, or on the student's
1819 behalf, to any required place of sport or recreation if the
1820 student's participation in the sport or recreational activity is
1821 required as a part of a program or activity sponsored by, and
1822 under the jurisdiction of, the student's educational institution
1823 if his or her attendance is as a participant and not as a
1824 spectator.

1825 5. Admissions to the National Football League championship
1826 game or Pro Bowl; admissions to any semifinal game or
1827 championship game of a national collegiate tournament;
1828 admissions to a Major League Baseball, Major League Soccer,
1829 National Basketball Association, or National Hockey League all-
1830 star game; admissions to the Major League Baseball Home Run
1831 Derby held before the Major League Baseball All-Star Game;
1832 admissions to a Formula 1 Grand Prix, including qualifying and
1833 support races held at the circuit 72 hours before such Grand
1834 Prix; or admissions to National Basketball Association all-star
1835 events produced by the National Basketball Association and held
1836 at a facility such as an arena, convention center, or municipal
1837 facility.



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1838 6. A participation fee or sponsorship fee imposed by a
1839 governmental entity as described in s. 212.08(6) for an athletic
1840 or recreational program if the governmental entity by itself, or
1841 in conjunction with an organization exempt under s. 501(c)(3) of
1842 the Internal Revenue Code of 1954, as amended, sponsors,
1843 administers, plans, supervises, directs, and controls the
1844 athletic or recreational program.

1845 7. Admissions to live theater, live opera, or live ballet
1846 productions in this state which are sponsored by an organization
1847 that has received a determination from the Internal Revenue
1848 Service that the organization is exempt from federal income tax
1849 under s. 501(c)(3) of the Internal Revenue Code of 1954, as
1850 amended, if the organization actively participates in planning
1851 and conducting the event, is responsible for the safety and
1852 success of the event, is organized for the purpose of sponsoring
1853 live theater, live opera, or live ballet productions in this
1854 state, has more than 10,000 subscribing members and has among
1855 the stated purposes in its charter the promotion of arts
1856 education in the communities it serves, and will receive at
1857 least 20 percent of the net profits, if any, of the events the
1858 organization sponsors and will bear the risk of at least 20
1859 percent of the losses, if any, from the events it sponsors if
1860 the organization employs other persons as agents to provide
1861 services in connection with a sponsored event. Before March 1 of
1862 each year, such organization may apply to the department for a
1863 certificate of exemption for admissions to such events sponsored
1864 in this state by the organization during the immediately
1865 following state fiscal year. The application must state the
1866 total dollar amount of admissions receipts collected by the



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1867 organization or its agents from such events in this state
1868 sponsored by the organization or its agents in the year
1869 immediately preceding the year in which the organization applies
1870 for the exemption. Such organization shall receive the exemption
1871 only to the extent of \$1.5 million multiplied by the ratio that
1872 such receipts bear to the total of such receipts of all
1873 organizations applying for the exemption in such year; however,
1874 such exemption granted to any organization may not exceed 6
1875 percent of such admissions receipts collected by the
1876 organization or its agents in the year immediately preceding the
1877 year in which the organization applies for the exemption. Each
1878 organization receiving the exemption shall report each month to
1879 the department the total admissions receipts collected from such
1880 events sponsored by the organization during the preceding month
1881 and shall remit to the department an amount equal to 6 percent
1882 of such receipts reduced by any amount remaining under the
1883 exemption. Tickets for such events sold by such organizations
1884 may not reflect the tax otherwise imposed under this section.

1885 8. Entry fees for participation in freshwater fishing
1886 tournaments.

1887 9. Participation or entry fees charged to participants in a
1888 game, race, or other sport or recreational event if spectators
1889 are charged a taxable admission to such event.

1890 10. Admissions to any postseason collegiate football game
1891 sanctioned by the National Collegiate Athletic Association.

1892 11. Admissions to and membership fees for gun clubs. For
1893 purposes of this subparagraph, the term "gun club" means an
1894 organization whose primary purpose is to offer its members
1895 access to one or more shooting ranges for target or skeet



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1896 shooting.

1897 Section 31. Paragraph (a) of subsection (1) of section
1898 212.05, Florida Statutes, is amended, and paragraph (n) is added
1899 to that subsection, to read:

1900 212.05 Sales, storage, use tax.—It is hereby declared to be
1901 the legislative intent that every person is exercising a taxable
1902 privilege who engages in the business of selling tangible
1903 personal property at retail in this state, including the
1904 business of making mail order sales, or who rents or furnishes
1905 any of the things or services taxable under this chapter, or who
1906 stores for use or consumption in this state any item or article
1907 of tangible personal property as defined herein and who leases
1908 or rents such property within the state.

1909 (1) For the exercise of such privilege, a tax is levied on
1910 each taxable transaction or incident, which tax is due and
1911 payable as follows:

1912 (a)1.a. At the rate of 6 percent of the sales price of each
1913 item or article of tangible personal property when sold at
1914 retail in this state, computed on each taxable sale for the
1915 purpose of remitting the amount of tax due the state, and
1916 including each and every retail sale.

1917 b. Each occasional or isolated sale of an aircraft, boat,
1918 mobile home, or motor vehicle of a class or type which is
1919 required to be registered, licensed, titled, or documented in
1920 this state or by the United States Government shall be subject
1921 to tax at the rate provided in this paragraph. The department
1922 shall by rule adopt any nationally recognized publication for
1923 valuation of used motor vehicles as the reference price list for
1924 any used motor vehicle which is required to be licensed pursuant



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1925 to s. 320.08(1), (2), (3)(a), (b), (c), or (e), or (9). If any
1926 party to an occasional or isolated sale of such a vehicle
1927 reports to the tax collector a sales price which is less than 80
1928 percent of the average loan price for the specified model and
1929 year of such vehicle as listed in the most recent reference
1930 price list, the tax levied under this paragraph shall be
1931 computed by the department on such average loan price unless the
1932 parties to the sale have provided to the tax collector an
1933 affidavit signed by each party, or other substantial proof,
1934 stating the actual sales price. Any party to such sale who
1935 reports a sales price less than the actual sales price is guilty
1936 of a misdemeanor of the first degree, punishable as provided in
1937 s. 775.082 or s. 775.083. The department shall collect or
1938 attempt to collect from such party any delinquent sales taxes.
1939 In addition, such party shall pay any tax due and any penalty
1940 and interest assessed plus a penalty equal to twice the amount
1941 of the additional tax owed. Notwithstanding any other provision
1942 of law, the Department of Revenue may waive or compromise any
1943 penalty imposed pursuant to this subparagraph.

1944 2. This paragraph does not apply to the sale of a boat or
1945 aircraft by or through a registered dealer under this chapter to
1946 a purchaser who, at the time of taking delivery, is a
1947 nonresident of this state, does not make his or her permanent
1948 place of abode in this state, and is not engaged in carrying on
1949 in this state any employment, trade, business, or profession in
1950 which the boat or aircraft will be used in this state, or is a
1951 corporation none of the officers or directors of which is a
1952 resident of, or makes his or her permanent place of abode in,
1953 this state, or is a noncorporate entity that has no individual



1954 vested with authority to participate in the management,
1955 direction, or control of the entity's affairs who is a resident
1956 of, or makes his or her permanent abode in, this state. For
1957 purposes of this exemption, either a registered dealer acting on
1958 his or her own behalf as seller, a registered dealer acting as
1959 broker on behalf of a seller, or a registered dealer acting as
1960 broker on behalf of the purchaser may be deemed to be the
1961 selling dealer. This exemption shall not be allowed unless:

1962 a. The purchaser removes a qualifying boat, as described in
1963 sub-subparagraph f., from the state within 90 days after the
1964 date of purchase or extension, or the purchaser removes a
1965 nonqualifying boat or an aircraft from this state within 10 days
1966 after the date of purchase or, when the boat or aircraft is
1967 repaired or altered, within 20 days after completion of the
1968 repairs or alterations; or if the aircraft will be registered in
1969 a foreign jurisdiction and:

1970 (I) Application for the aircraft's registration is properly
1971 filed with a civil airworthiness authority of a foreign
1972 jurisdiction within 10 days after the date of purchase;

1973 (II) The purchaser removes the aircraft from the state to a
1974 foreign jurisdiction within 10 days after the date the aircraft
1975 is registered by the applicable foreign airworthiness authority;
1976 and

1977 (III) The aircraft is operated in the state solely to
1978 remove it from the state to a foreign jurisdiction.

1979
1980 For purposes of this sub-subparagraph, the term "foreign
1981 jurisdiction" means any jurisdiction outside of the United
1982 States or any of its territories;



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1983 b. The purchaser, within 90 ~~30~~ days from the date of
1984 departure, provides the department with written proof that the
1985 purchaser licensed, registered, titled, or documented the boat
1986 or aircraft outside the state. If such written proof is
1987 unavailable, within 90 ~~30~~ days the purchaser shall provide proof
1988 that the purchaser applied for such license, title,
1989 registration, or documentation. The purchaser shall forward to
1990 the department proof of title, license, registration, or
1991 documentation upon receipt;

1992 c. The purchaser, within 30 ~~10~~ days after ~~of~~ removing the
1993 boat or aircraft from Florida, furnishes the department with
1994 proof of removal in the form of receipts for fuel, dockage,
1995 slippage, tie-down, or hangaring from outside of Florida. The
1996 information so provided must clearly and specifically identify
1997 the boat or aircraft;

1998 d. The selling dealer, within 30 ~~5~~ days after ~~of~~ the date
1999 of sale, provides to the department a copy of the sales invoice,
2000 closing statement, bills of sale, and the original affidavit
2001 signed by the purchaser attesting that he or she has read the
2002 provisions of this section;

2003 e. The seller makes a copy of the affidavit a part of his
2004 or her record for as long as required by s. 213.35; and

2005 f. Unless the nonresident purchaser of a boat of 5 net tons
2006 of admeasurement or larger intends to remove the boat from this
2007 state within 10 days after the date of purchase or when the boat
2008 is repaired or altered, within 20 days after completion of the
2009 repairs or alterations, the nonresident purchaser applies to the
2010 selling dealer for a decal which authorizes 90 days after the
2011 date of purchase for removal of the boat. The nonresident



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2012 purchaser of a qualifying boat may apply to the selling dealer
2013 within 60 days after the date of purchase for an extension decal
2014 that authorizes the boat to remain in this state for an
2015 additional 90 days, but not more than a total of 180 days,
2016 before the nonresident purchaser is required to pay the tax
2017 imposed by this chapter. The department is authorized to issue
2018 decals in advance to dealers. The number of decals issued in
2019 advance to a dealer shall be consistent with the volume of the
2020 dealer's past sales of boats which qualify under this sub-
2021 subparagraph. The selling dealer or his or her agent shall mark
2022 and affix the decals to qualifying boats in the manner
2023 prescribed by the department, before delivery of the boat.

2024 (I) The department is hereby authorized to charge dealers a
2025 fee sufficient to recover the costs of decals issued, except the
2026 extension decal shall cost \$425.

2027 (II) The proceeds from the sale of decals will be deposited
2028 into the administrative trust fund.

2029 (III) Decals shall display information to identify the boat
2030 as a qualifying boat under this sub-subparagraph, including, but
2031 not limited to, the decal's date of expiration.

2032 (IV) The department is authorized to require dealers who
2033 purchase decals to file reports with the department and may
2034 prescribe all necessary records by rule. All such records are
2035 subject to inspection by the department.

2036 (V) Any dealer or his or her agent who issues a decal
2037 falsely, fails to affix a decal, mismarks the expiration date of
2038 a decal, or fails to properly account for decals will be
2039 considered prima facie to have committed a fraudulent act to
2040 evade the tax and will be liable for payment of the tax plus a



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2041 mandatory penalty of 200 percent of the tax, and shall be liable
2042 for fine and punishment as provided by law for a conviction of a
2043 misdemeanor of the first degree, as provided in s. 775.082 or s.
2044 775.083.

2045 (VI) Any nonresident purchaser of a boat who removes a
2046 decal before permanently removing the boat from the state, or
2047 defaces, changes, modifies, or alters a decal in a manner
2048 affecting its expiration date before its expiration, or who
2049 causes or allows the same to be done by another, will be
2050 considered prima facie to have committed a fraudulent act to
2051 evade the tax and will be liable for payment of the tax plus a
2052 mandatory penalty of 200 percent of the tax, and shall be liable
2053 for fine and punishment as provided by law for a conviction of a
2054 misdemeanor of the first degree, as provided in s. 775.082 or s.
2055 775.083.

2056 (VII) The department is authorized to adopt rules necessary
2057 to administer and enforce this subparagraph and to publish the
2058 necessary forms and instructions.

2059 (VIII) The department is hereby authorized to adopt
2060 emergency rules pursuant to s. 120.54(4) to administer and
2061 enforce the provisions of this subparagraph.

2062
2063 If the purchaser fails to remove the qualifying boat from this
2064 state within the maximum 180 days after purchase or a
2065 nonqualifying boat or an aircraft from this state within 10 days
2066 after purchase or, when the boat or aircraft is repaired or
2067 altered, within 20 days after completion of such repairs or
2068 alterations, or permits the boat or aircraft to return to this
2069 state within 6 months from the date of departure, except as



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2070 provided in s. 212.08(7)(fff), or if the purchaser fails to
2071 furnish the department with any of the documentation required by
2072 this subparagraph within the prescribed time period, the
2073 purchaser shall be liable for use tax on the cost price of the
2074 boat or aircraft and, in addition thereto, payment of a penalty
2075 to the Department of Revenue equal to the tax payable. This
2076 penalty shall be in lieu of the penalty imposed by s. 212.12(2).
2077 The maximum 180-day period following the sale of a qualifying
2078 boat tax-exempt to a nonresident may not be tolled for any
2079 reason.

2080 (n) At the rate of 5.5 percent of the sales price on the
2081 sale of a new mobile home. As used in this paragraph, the term
2082 "new mobile home" has the same meaning as in s. 319.001.

2083 Section 32. Subsection (6) of section 212.055, Florida
2084 Statutes, is amended, and paragraphs (f) and (g) are added to
2085 subsection (1) of that section, to read:

2086 212.055 Discretionary sales surtaxes; legislative intent;
2087 authorization and use of proceeds.—It is the legislative intent
2088 that any authorization for imposition of a discretionary sales
2089 surtax shall be published in the Florida Statutes as a
2090 subsection of this section, irrespective of the duration of the
2091 levy. Each enactment shall specify the types of counties
2092 authorized to levy; the rate or rates which may be imposed; the
2093 maximum length of time the surtax may be imposed, if any; the
2094 procedure which must be followed to secure voter approval, if
2095 required; the purpose for which the proceeds may be expended;
2096 and such other requirements as the Legislature may provide.
2097 Taxable transactions and administrative procedures shall be as
2098 provided in s. 212.054.



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2099 (1) CHARTER COUNTY AND REGIONAL TRANSPORTATION SYSTEM
2100 SURTAX.—

2101 (f) Any surtax levied under this subsection in each county,
2102 as defined in s. 125.011(1), expires on December 31, 2049. Any
2103 new levy of the surtax authorized by such a county under this
2104 subsection on or after January 1, 2050, must be approved by a
2105 majority vote of the electorate at a general election held
2106 within 2 years before the effective date of the new levy.

2107 (g) Any discretionary sales surtax levied under this
2108 subsection pursuant to a referendum held on or after July 1,
2109 2020, may not be levied for more than 30 years.

2110 (6) SCHOOL CAPITAL OUTLAY SURTAX.—

2111 (a) The school board in each county may levy, pursuant to
2112 resolution conditioned to take effect only upon approval by a
2113 majority vote of the electors of the county voting in a
2114 referendum, a discretionary sales surtax at a rate that may not
2115 exceed 0.5 percent.

2116 (b) The resolution must ~~shall~~ include a statement that
2117 provides a brief and general description of the school capital
2118 outlay projects to be funded by the surtax. The resolution must
2119 include a statement that the revenues collected must be shared
2120 with eligible charter schools based on their proportionate share
2121 of the total school district enrollment. The statement must
2122 ~~shall~~ conform to the requirements of s. 101.161 and shall be
2123 placed on the ballot by the governing body of the county. The
2124 following question shall be placed on the ballot:

2125FOR THE

....CENTS TAX

2126



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....AGAINST THE CENTS TAX

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(c) The resolution providing for the imposition of the surtax must ~~shall~~ set forth a plan for use of the surtax proceeds for fixed capital expenditures or fixed capital costs associated with the construction, reconstruction, or improvement of school facilities and campuses which have a useful life expectancy of 5 or more years, and any land acquisition, land improvement, design, and engineering costs related thereto. Additionally, the plan shall include the costs of retrofitting and providing for technology implementation, including hardware and software, for the various sites within the school district. Surtax revenues may be used to service ~~for the purpose of servicing~~ bond indebtedness to finance projects authorized by this subsection, and any interest accrued thereto may be held in trust to finance such projects. Neither the proceeds of the surtax nor any interest accrued thereto shall be used for operational expenses. Surtax revenues shared with charter schools shall be expended by the charter school in a manner consistent with the allowable uses set forth in s. 1013.62(4). All revenues and expenditures shall be accounted for in a charter school's monthly or quarterly financial statement pursuant to s. 1002.33(9). The eligibility of a charter school to receive funds under this subsection shall be determined in accordance with s. 1013.62(1). If a school's charter is not renewed or is terminated and the school is dissolved under the provisions of law under which the school was organized, any unencumbered funds received under this subsection shall revert



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2155 to the sponsor.

2156 (d) Surtax revenues collected by the Department of Revenue
2157 pursuant to this subsection shall be distributed to the school
2158 board imposing the surtax in accordance with law.

2159 Section 33. The amendment made by this act to s.
2160 212.055(6), Florida Statutes, which amends the allowable uses of
2161 the school capital outlay surtax, applies to levies authorized
2162 by vote of the electors on or after July 1, 2020.

2163 Section 34. Effective January 1, 2021, section 212.134,
2164 Florida Statutes, is created to read:

2165 212.134 Information returns relating to payment-card and
2166 third-party network transactions.-

2167 (1) For each year in which a payment settlement entity, an
2168 electronic payment facilitator, or other third party contracted
2169 with the payment settlement entity to make payments to settle
2170 reportable payment transactions on behalf of the payment
2171 settlement entity must file a return pursuant to s. 6050W of the
2172 Internal Revenue Code, the entity, the facilitator, or the third
2173 party must submit the information in the return to the
2174 department by the 30th day after filing the federal return. The
2175 format of the information returns required must be either a copy
2176 of such information returns or a copy of such information
2177 returns related to participating payees with an address in the
2178 state. For purposes of this subsection, the term "payment
2179 settlement entity" has the same meaning as provided in s. 6050W
2180 of the Internal Revenue Code.

2181 (2) All reports submitted to the department under this
2182 section must be in an electronic format.

2183 (3) Any payment settlement entity, facilitator, or third



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2184 party failing to file the information return required, filing an
2185 incomplete information return, or not filing an information
2186 return within the time prescribed is subject to a penalty of
2187 \$1,000 for each failure, if the failure is for not more than 30
2188 days, with an additional \$1,000 for each month or fraction of a
2189 month during which each failure continues. The total amount of
2190 penalty imposed on a reporting entity may not exceed \$10,000
2191 annually.

2192 (4) The executive director or his or her designee may waive
2193 the penalty if he or she determines that the failure to timely
2194 file an information return was due to reasonable cause and not
2195 due to willful negligence, willful neglect, or fraud.

2196 Section 35. Section 212.181, Florida Statutes, is created
2197 to read:

2198 212.181 Determination of business address situs,
2199 distributions, and adjustments.-

2200 (1) For each certificate of registration issued pursuant to
2201 s. 212.18(3)(b), the department shall assign the place of
2202 business to a county based on the location address provided at
2203 the time of registration or at the time the dealer notifies the
2204 department of a change in a business location address.

2205 (2)(a) Each county that furnishes to the department
2206 information needed to update the electronic database created and
2207 maintained pursuant to s. 202.22(2)(a), including addresses of
2208 new developments, changes in addresses, annexations,
2209 incorporations, reorganizations, and any other changes in
2210 jurisdictional boundaries within the county, must specify an
2211 effective date, which must be the next ensuing January 1 or July
2212 1, and must be furnished to the department at least 120 days



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2213 before the effective date. A county that provides notification
2214 to the department at least 120 days before the effective date
2215 that it has reviewed the database and has no changes for the
2216 ensuing January 1 or July 1 satisfies the requirement of this
2217 paragraph.

2218 (b) A county that imposes a tourist development tax in a
2219 subcounty special district pursuant to s. 125.0104(3) (b) must
2220 identify the subcounty special district addresses to which the
2221 tourist development tax applies as part of the address
2222 information submission required under paragraph (a). This
2223 paragraph does not apply to counties that self-administer the
2224 tax pursuant to s. 125.0104(10).

2225 (c) The department shall update the electronic database
2226 created and maintained under s. 202.22(2) (a) using the
2227 information furnished by local taxing jurisdictions under
2228 paragraph (a) and shall ensure each business location is
2229 correctly assigned to the applicable county pursuant to
2230 subsection (1). Each update must specify the effective date as
2231 the next ensuing January 1 or July 1 and must be posted by the
2232 department on a website not less than 90 days before the
2233 effective date.

2234 (3) (a) For distributions made pursuant to ss. 125.0104,
2235 212.20(6) (a), (b), and (d)2., misallocations occurring solely
2236 due to the assignment of an address to an incorrect county will
2237 be corrected prospectively only from the date the department is
2238 made aware of the misallocation, subject to the following:

2239 1. If the county that should have received the misallocated
2240 distributions followed the notification and timing provisions in
2241 subsection (2) for the affected periods, such misallocations may



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2242 be adjusted by prorating current and future distributions for
2243 the period the misallocation occurred, not to exceed 36 months
2244 from the date the department is made aware of the misallocation.

2245 2. If the county that received the misallocated
2246 distribution followed the notification and timing provisions in
2247 subsection (2) for the affected periods and the county that
2248 should have received the misallocation did not, the correction
2249 shall apply only prospectively from the date the department is
2250 made aware of the misallocation.

2251 (b) Nothing in this subsection prevents affected counties
2252 from determining an alternative method of adjustment pursuant to
2253 an interlocal agreement. Affected counties with an interlocal
2254 agreement must provide a copy of the interlocal agreement
2255 specifying an alternative method of adjustment to the department
2256 within 90 days after the date of the department's notice of the
2257 misallocation.

2258 (4) The department may adopt rules to administer this
2259 section, including rules establishing procedures and forms.

2260 Section 36. Paragraph (d) of subsection (6) of section
2261 212.20, Florida Statutes, is amended to read:

2262 212.20 Funds collected, disposition; additional powers of
2263 department; operational expense; refund of taxes adjudicated
2264 unconstitutionally collected.—

2265 (6) Distribution of all proceeds under this chapter and ss.
2266 202.18(1)(b) and (2)(b) and 203.01(1)(a)3. is as follows:

2267 (d) The proceeds of all other taxes and fees imposed
2268 pursuant to this chapter or remitted pursuant to s. 202.18(1)(b)
2269 and (2)(b) shall be distributed as follows:

2270 1. In any fiscal year, the greater of \$500 million, minus



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2271 an amount equal to 4.6 percent of the proceeds of the taxes
2272 collected pursuant to chapter 201, or 5.2 percent of all other
2273 taxes and fees imposed pursuant to this chapter or remitted
2274 pursuant to s. 202.18(1)(b) and (2)(b) shall be deposited in
2275 monthly installments into the General Revenue Fund.

2276 2. After the distribution under subparagraph 1., 8.9744
2277 percent of the amount remitted by a sales tax dealer located
2278 within a participating county pursuant to s. 218.61 shall be
2279 transferred into the Local Government Half-cent Sales Tax
2280 Clearing Trust Fund. Beginning July 1, 2003, the amount to be
2281 transferred shall be reduced by 0.1 percent, and the department
2282 shall distribute this amount to the Public Employees Relations
2283 Commission Trust Fund less \$5,000 each month, which shall be
2284 added to the amount calculated in subparagraph 3. and
2285 distributed accordingly.

2286 3. After the distribution under subparagraphs 1. and 2.,
2287 0.0966 percent shall be transferred to the Local Government
2288 Half-cent Sales Tax Clearing Trust Fund and distributed pursuant
2289 to s. 218.65.

2290 4. After the distributions under subparagraphs 1., 2., and
2291 3., 2.0810 percent of the available proceeds shall be
2292 transferred monthly to the Revenue Sharing Trust Fund for
2293 Counties pursuant to s. 218.215.

2294 5. After the distributions under subparagraphs 1., 2., and
2295 3., 1.3653 percent of the available proceeds shall be
2296 transferred monthly to the Revenue Sharing Trust Fund for
2297 Municipalities pursuant to s. 218.215. If the total revenue to
2298 be distributed pursuant to this subparagraph is at least as
2299 great as the amount due from the Revenue Sharing Trust Fund for



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2300 Municipalities and the former Municipal Financial Assistance
2301 Trust Fund in state fiscal year 1999-2000, no municipality shall
2302 receive less than the amount due from the Revenue Sharing Trust
2303 Fund for Municipalities and the former Municipal Financial
2304 Assistance Trust Fund in state fiscal year 1999-2000. If the
2305 total proceeds to be distributed are less than the amount
2306 received in combination from the Revenue Sharing Trust Fund for
2307 Municipalities and the former Municipal Financial Assistance
2308 Trust Fund in state fiscal year 1999-2000, each municipality
2309 shall receive an amount proportionate to the amount it was due
2310 in state fiscal year 1999-2000.

2311 6. Of the remaining proceeds:

2312 a. In each fiscal year, the sum of \$29,915,500 shall be
2313 divided into as many equal parts as there are counties in the
2314 state, and one part shall be distributed to each county. The
2315 distribution among the several counties must begin each fiscal
2316 year on or before January 5th and continue monthly for a total
2317 of 4 months. If a local or special law required that any moneys
2318 accruing to a county in fiscal year 1999-2000 under the then-
2319 existing provisions of s. 550.135 be paid directly to the
2320 district school board, special district, or a municipal
2321 government, such payment must continue until the local or
2322 special law is amended or repealed. The state covenants with
2323 holders of bonds or other instruments of indebtedness issued by
2324 local governments, special districts, or district school boards
2325 before July 1, 2000, that it is not the intent of this
2326 subparagraph to adversely affect the rights of those holders or
2327 relieve local governments, special districts, or district school
2328 boards of the duty to meet their obligations as a result of



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2329 previous pledges or assignments or trusts entered into which
2330 obligated funds received from the distribution to county
2331 governments under then-existing s. 550.135. This distribution
2332 specifically is in lieu of funds distributed under s. 550.135
2333 before July 1, 2000.

2334 b. The department shall distribute \$166,667 monthly to each
2335 applicant certified as a facility for a new or retained
2336 professional sports franchise pursuant to s. 288.1162. Up to
2337 \$41,667 shall be distributed monthly by the department to each
2338 certified applicant as defined in s. 288.11621 for a facility
2339 for a spring training franchise. However, not more than \$416,670
2340 may be distributed monthly in the aggregate to all certified
2341 applicants for facilities for spring training franchises.
2342 Distributions begin 60 days after such certification and
2343 continue for not more than 30 years, except as otherwise
2344 provided in s. 288.11621. A certified applicant identified in
2345 this sub-subparagraph may not receive more in distributions than
2346 expended by the applicant for the public purposes provided in s.
2347 288.1162(5) or s. 288.11621(3).

2348 c. Beginning 30 days after notice by the Department of
2349 Economic Opportunity to the Department of Revenue that an
2350 applicant has been certified as the professional golf hall of
2351 fame pursuant to s. 288.1168 and is open to the public, \$166,667
2352 shall be distributed monthly, for up to 420 ~~300~~ months, to the
2353 applicant.

2354 d. Beginning 30 days after notice by the Department of
2355 Economic Opportunity to the Department of Revenue that the
2356 applicant has been certified as the International Game Fish
2357 Association World Center facility pursuant to s. 288.1169, and



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2358 the facility is open to the public, \$83,333 shall be distributed
2359 monthly, for up to 168 months, to the applicant. This
2360 distribution is subject to reduction pursuant to s. 288.1169. A
2361 lump sum payment of \$999,996 shall be made after certification
2362 and before July 1, 2000.

2363 e. The department shall distribute up to \$83,333 monthly to
2364 each certified applicant as defined in s. 288.11631 for a
2365 facility used by a single spring training franchise, or up to
2366 \$166,667 monthly to each certified applicant as defined in s.
2367 288.11631 for a facility used by more than one spring training
2368 franchise. Monthly distributions begin 60 days after such
2369 certification or July 1, 2016, whichever is later, and continue
2370 for not more than 20 years to each certified applicant as
2371 defined in s. 288.11631 for a facility used by a single spring
2372 training franchise or not more than 25 years to each certified
2373 applicant as defined in s. 288.11631 for a facility used by more
2374 than one spring training franchise. A certified applicant
2375 identified in this sub-subparagraph may not receive more in
2376 distributions than expended by the applicant for the public
2377 purposes provided in s. 288.11631(3).

2378 f. Beginning 45 days after notice by the Department of
2379 Economic Opportunity to the Department of Revenue that an
2380 applicant has been approved by the Legislature and certified by
2381 the Department of Economic Opportunity under s. 288.11625 or
2382 upon a date specified by the Department of Economic Opportunity
2383 as provided under s. 288.11625(6)(d), the department shall
2384 distribute each month an amount equal to one-twelfth of the
2385 annual distribution amount certified by the Department of
2386 Economic Opportunity for the applicant. The department may not



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2387 distribute more than \$7 million in the 2014-2015 fiscal year or
2388 more than \$13 million annually thereafter under this sub-
2389 subparagraph.

2390 g. Beginning December 1, 2015, and ending June 30, 2016,
2391 the department shall distribute \$26,286 monthly to the State
2392 Transportation Trust Fund. Beginning July 1, 2016, the
2393 department shall distribute \$15,333 monthly to the State
2394 Transportation Trust Fund.

2395 7. All other proceeds must remain in the General Revenue
2396 Fund.

2397 Section 37. Section 215.179, Florida Statutes, is created
2398 to read:

2399 215.179 Solicitation of payment.—An owner of a public
2400 building or the owner's employee may not seek, accept, or
2401 solicit any payment or other form of consideration for providing
2402 the written allocation letter described in s. 179D(d)(4) of the
2403 Internal Revenue Code and Internal Revenue Service (IRS) Notice
2404 2008-40. An allocation letter must be signed and returned to the
2405 architect, engineer, or contractor within 15 days after written
2406 request. The architect, engineer, or contractor shall file the
2407 allocation request with the Department of Financial Services.
2408 This section is effective until the Internal Revenue Service
2409 supersedes s. 3 of IRS Notice 2008-40 and materially modifies
2410 the allocation process therein.

2411 Section 38. Section 213.0537, Florida Statutes, is created
2412 to read:

2413 213.0537 Electronic notification with affirmative consent.—
2414 (1) Notwithstanding any other provision of law, the
2415 Department of Revenue may send notices electronically, by postal



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2416 mail, or both. Electronic transmission may be used only with the
2417 affirmative consent of the taxpayer or its representative.
2418 Documents sent pursuant to this section comply with the same
2419 timing and form requirements as documents sent by postal mail.
2420 If a document sent electronically is returned as undeliverable,
2421 the department must resend the document by postal mail. However,
2422 the original electronic transmission used with the affirmative
2423 consent of the taxpayer or its representative is the official
2424 mailing for purposes of this chapter.

2425 (2) A notice sent electronically will be considered to have
2426 been received by the recipient if the transmission is addressed
2427 to the address provided by the taxpayer or its representative. A
2428 notice sent electronically will be considered received even if
2429 no individual is aware of its receipt. In addition, a notice
2430 sent electronically shall be considered received if the
2431 department does not receive notification that the document was
2432 undeliverable.

2433 (3) For the purposes of this section, the term:

2434 (a) "Affirmative consent" means that the taxpayer or its
2435 representative expressly consented to receive notices
2436 electronically either in response to a clear and conspicuous
2437 request for the taxpayer's or its representative's consent, or
2438 at the taxpayer's or its representative's own initiative.

2439 (b) "Notice" means all communications from the department
2440 to the taxpayer or its representative, including, but not
2441 limited to, billings, notices issued during the course of an
2442 audit, proposed assessments, and final assessments authorized by
2443 this chapter and any other actions constituting final agency
2444 action within the meaning of chapter 120.



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2445 Section 39. Paragraph (b) of subsection (1) of section
2446 213.21, Florida Statutes, is amended to read:

2447 213.21 Informal conferences; compromises.—

2448 (1)

2449 (b) The statute of limitations upon the issuance of final
2450 assessments and the period for filing a claim for refund as
2451 required by s. 215.26(2) for any transactions occurring during
2452 the audit period shall be tolled during the period in which the
2453 taxpayer is engaged in a procedure under this section.

2454 Section 40. Effective upon this act becoming a law,
2455 paragraph (a) of subsection (4) of section 220.1105, Florida
2456 Statutes, is amended to read:

2457 220.1105 Tax imposed; automatic refunds and downward
2458 adjustments to tax rates.—

2459 (4) For fiscal years 2018-2019 through 2020-2021, any
2460 amount by which net collections for a fiscal year exceed
2461 adjusted forecasted collections for that fiscal year shall only
2462 be used to provide refunds to corporate income tax payers as
2463 follows:

2464 (a) For purposes of this subsection, the term:

2465 1. "Eligible taxpayer" means:

2466 a. For fiscal year 2018-2019, a taxpayer whose taxable year
2467 begins between April 1, 2017, and March 31, 2018, and whose
2468 final tax liability for such taxable year is greater than zero;

2469 b. For fiscal year 2019-2020, a taxpayer whose taxable year
2470 begins between April 1, 2018, and March 31, 2019, and whose
2471 final tax liability for such taxable year is greater than zero;
2472 or

2473 c. For fiscal year 2020-2021 a taxpayer whose taxable year



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2474 begins between April 1, 2019, and March 31, 2020, and whose
2475 final tax liability for such taxable year is greater than zero.

2476 2. "Excess collections" for a fiscal year means the amount
2477 by which net collections for a fiscal year exceeds adjusted
2478 forecasted collections for that fiscal year.

2479 3. "Final tax liability" means the taxpayer's amount of tax
2480 due under this chapter for a taxable year, reported on a return
2481 filed with the department, plus the amount of any credit taken
2482 on such return under s. 220.1875.

2483 4. "Total eligible tax liability" for a fiscal year means
2484 the sum of final tax liabilities of all eligible taxpayers for a
2485 fiscal year as such liabilities are shown on the latest return
2486 filed with the department as of February 1 immediately following
2487 that fiscal year.

2488 5. "Taxpayer refund share" for a fiscal year means an
2489 eligible taxpayer's final tax liability as a percentage of the
2490 total eligible tax liability for that fiscal year.

2491 6. "Taxpayer refund" for a fiscal year means the taxpayer
2492 refund share for a fiscal year multiplied by the excess
2493 collections for a fiscal year.

2494 Section 41. The amendment made by this act to s.
2495 220.1105(4)(a)3., Florida Statutes, is remedial in nature and
2496 applies retroactively.

2497 Section 42. Paragraph (f) of subsection (2) of section
2498 220.1845, Florida Statutes, is amended to read:

2499 220.1845 Contaminated site rehabilitation tax credit.—

2500 (2) AUTHORIZATION FOR TAX CREDIT; LIMITATIONS.—

2501 (f) The total amount of the tax credits which may be
2502 granted under this section is \$18.2 ~~\$18.5~~ million in ~~the 2018-~~



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2503 ~~2019~~ fiscal year 2020-2021 and \$10 million each fiscal year
2504 thereafter.

2505 Section 43. Section 220.197, Florida Statutes, is created
2506 to read:

2507 220.197 1031 exchange tax credit.-

2508 (1) As used in this section, the term "NAICS" means those
2509 classifications contained in the North American Industry
2510 Classification System, as published in 2007 by the Office of
2511 Management and Budget, Executive Office of the President.

2512 (2) A taxpayer is eligible for a \$2 million credit against
2513 the tax imposed by this chapter for its 2018 taxable year if:

2514 (a)1. The taxpayer is classified in the NAICS industry code
2515 53211;

2516 2. The taxpayer deferred gains on the sale of personal
2517 property assets for federal income purposes under s. 1031 of the
2518 Internal Revenue Code during its taxable year beginning on or
2519 after August 1, 2016, and before August 1, 2017; and

2520 3. The taxpayer's final tax liability for its taxable year
2521 beginning on or after August 1, 2017, and before August 1, 2018,
2522 before application of the credit authorized by this section, is
2523 greater than \$15 million and is at least 700 percent greater
2524 than its final tax liability for its taxable year beginning on
2525 or after August 1, 2016, and before August 1, 2017; or

2526 (b)1. The taxpayer is classified under NAICS industry code
2527 522220 or 532112;

2528 2. The taxpayer deferred gains on the sale of personal
2529 property assets for federal income purposes under s. 1031 of the
2530 Internal Revenue Code during its taxable year beginning on or
2531 after August 1, 2016, and before August 1, 2017; and



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2532 3. The taxpayer's final tax liability for its taxable year
2533 beginning on or after August 1, 2017, and before August 1, 2018,
2534 before application of the credit authorized by this section, was
2535 greater than \$15 million and was at least \$15 million greater
2536 than its final tax liability for its taxable year beginning on
2537 or after August 1, 2016, and before August 1, 2017.

2538 (3) This section operates retroactively to January 1, 2018.

2539 Section 44. Paragraph (b) of subsection (5) and subsections
2540 (8) and (9) of section 288.106, Florida Statutes, are amended to
2541 read:

2542 288.106 Tax refund program for qualified target industry
2543 businesses.—

2544 (5) TAX REFUND AGREEMENT.—

2545 (b) Compliance with the terms and conditions of the
2546 agreement is a condition precedent for the receipt of a tax
2547 refund each year. The failure to comply with the terms and
2548 conditions of the tax refund agreement results in the loss of
2549 eligibility for receipt of all tax refunds previously authorized
2550 under this section and the revocation by the department of the
2551 certification of the business entity as a qualified target
2552 industry business, unless the business is eligible to receive
2553 and elects to accept a prorated refund under paragraph (6) (e) or
2554 the department grants the business an economic recovery
2555 extension.

2556 1. A qualified target industry business may submit a
2557 request to the department for an economic recovery extension.
2558 The request must provide quantitative evidence demonstrating how
2559 negative economic conditions in the business's industry, the
2560 effects of a named hurricane or tropical storm, or specific acts



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2561 of terrorism affecting the qualified target industry business
2562 have prevented the business from complying with the terms and
2563 conditions of its tax refund agreement.

2564 2. Upon receipt of a request under subparagraph 1., the
2565 department has 45 days to notify the requesting business, in
2566 writing, whether its extension has been granted or denied. In
2567 determining whether an extension should be granted, the
2568 department shall consider the extent to which negative economic
2569 conditions in the requesting business's industry have occurred
2570 in the state or the effects of a named hurricane or tropical
2571 storm or specific acts of terrorism affecting the qualified
2572 target industry business have prevented the business from
2573 complying with the terms and conditions of its tax refund
2574 agreement. The department shall consider current employment
2575 statistics for this state by industry, including whether the
2576 business's industry had substantial job loss during the prior
2577 year, when determining whether an extension shall be granted.

2578 3. As a condition for receiving a prorated refund under
2579 paragraph (6) (e) or an economic recovery extension under this
2580 paragraph, a qualified target industry business must agree to
2581 renegotiate its tax refund agreement with the department to, at
2582 a minimum, ensure that the terms of the agreement comply with
2583 current law and the department's procedures governing
2584 application for and award of tax refunds. Upon approving the
2585 award of a prorated refund or granting an economic recovery
2586 extension, the department shall renegotiate the tax refund
2587 agreement with the business as required by this subparagraph.
2588 When amending the agreement of a business receiving an economic
2589 recovery extension, the department may extend the duration of



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2590 the agreement for a period not to exceed 2 years.

2591 4. A qualified target industry business located in a county
2592 affected by Hurricane Michael, as defined in subsection (8), may
2593 submit a request for an economic recovery extension to the
2594 department in lieu of any tax refund claim scheduled to be
2595 submitted after January 1, 2021 ~~2009~~, but before July 1, 2023
2596 ~~2012~~.

2597 5. A qualified target industry business that receives an
2598 economic recovery extension may not receive a tax refund for the
2599 period covered by the extension.

2600 (8) SPECIAL INCENTIVES.—If the department determines it is
2601 in the best interest of the public for reasons of facilitating
2602 economic development, growth, or new employment opportunities
2603 within a ~~Disproportionally Affected~~ county affected by Hurricane
2604 Michael, the department may, between July 1, 2020 ~~2011~~, and June
2605 30, 2023 ~~2014~~, may waive any or all wage or local financial
2606 support eligibility requirements. If the department elects to
2607 waive wage or financial support eligibility requirements, the
2608 waiver must be stated in writing. and allow A qualified target
2609 industry business that relocates from another state to, or
2610 establishes ~~which relocates all or a portion of its business or~~
2611 expands its existing business in, a ~~to a Disproportionally~~
2612 ~~Affected~~ county affected by Hurricane Michael is eligible to
2613 receive a tax refund payment of up to \$10,000 ~~\$6,000~~ multiplied
2614 by the number of jobs specified in the tax refund agreement
2615 under subparagraph (5) (a)1. over the term of the agreement.
2616 ~~Prior to granting such waiver, the executive director of the~~
2617 ~~department shall file with the Governor a written statement of~~
2618 ~~the conditions and circumstances constituting the reason for the~~



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2619 ~~waiver.~~ Such business shall be eligible for the additional tax
2620 refund payments specified in subparagraph (3)(b)4. if it meets
2621 the criteria. As used in this section, the term
2622 "~~Disproportionally Affected county~~ affected by Hurricane
2623 Michael" means Bay County, Calhoun County ~~Escambia County,~~
2624 Franklin County, Gadsden County, Gulf County, Holmes County,
2625 Jackson County, Jefferson County, Leon County, Liberty County,
2626 Okaloosa County, Santa Rosa County, Walton County, or Wakulla
2627 County, Walton County, or Washington County.

2628 ~~(9) EXPIRATION. An applicant may not be certified as~~
2629 ~~qualified under this section after June 30, 2020. A tax refund~~
2630 ~~agreement existing on that date shall continue in effect in~~
2631 ~~accordance with its terms.~~

2632 Section 45. Subsection (8) of section 288.1168, Florida
2633 Statutes, is amended to read:

2634 288.1168 Professional golf hall of fame facility.—

2635 (8) This section is repealed June 30, 2033 ~~2023~~.

2636 Section 46. Paragraph (c) is added to subsection (2) of
2637 section 319.32, Florida Statutes, to read:

2638 319.32 Fees; service charges; disposition.—

2639 (2)

2640 (c) In exercising his or her authority to contract with a
2641 license plate agent, the tax collector shall determine the
2642 additional service charges to be collected by privately owned
2643 license plate agents approved by the tax collector. Additional
2644 service charges must be itemized and disclosed to the person
2645 paying the service charges to the license plate agent. The
2646 license plate agent shall enter into a contract with the tax
2647 collector regarding the disclosure of additional service



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2648 charges.

2649 Section 47. Subsection (5) of section 320.03, Florida
2650 Statutes, is amended to read:

2651 320.03 Registration; duties of tax collectors;
2652 International Registration Plan.—

2653 (5) In addition to the fees required under s. 320.08, a fee
2654 of 50 cents shall be charged on every license registration sold
2655 to cover the costs of the Florida Real Time Vehicle Information
2656 System. The fees collected shall be deposited into the Highway
2657 Safety Operating Trust Fund to be used exclusively to fund the
2658 system. The fee may only be used to fund the system equipment,
2659 software, personnel associated with the maintenance and
2660 programming of the system, and networks used in the offices of
2661 the county tax collectors as agents of the department and the
2662 ancillary technology necessary to integrate the system with
2663 other tax collection systems. Other tax collection systems may
2664 include technology systems provided by vendors contracted with
2665 the tax collector for in-person transactions of motor vehicle
2666 and mobile home registration certificates, registration license
2667 plates, and validation stickers and online motor vehicle and
2668 mobile home registration renewals and validation stickers. Upon
2669 a tax collector's request, the department shall provide the tax
2670 collector and its approved vendors with the same data access and
2671 interface functionality that other third parties receive from
2672 the department, including, but not limited to, bulk data for
2673 vehicle registrations and each applicant's current residential
2674 address and electronic mail address collected pursuant to s.
2675 320.95. Such data and functionality shall be used only for
2676 purposes of fulfilling the tax collector's statutory duties



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2677 under this chapter and may not be resold or used for any other
2678 purpose. For purposes of this subsection, other tax collection
2679 systems do not include electronic filing systems pursuant to
2680 this section. The department shall administer this program upon
2681 consultation with the Florida Tax Collectors, Inc., to ensure
2682 that each county tax collector's office is technologically
2683 equipped and functional for the operation of the Florida Real
2684 Time Vehicle Information System. The department and each county
2685 tax collector's approved vendor shall enter into a memorandum of
2686 understanding, which includes protection of consumer privacy and
2687 data collection. Each county tax collector and its approved
2688 license plate agents shall enter into a memorandum of
2689 understanding with the department regarding use of the Florida
2690 Real Time Vehicle Information System in accordance with
2691 paragraph (4) (b). Any designated revenue collected to support
2692 functions of the county tax collectors and not used in a given
2693 year must remain exclusively in the trust fund as a carryover to
2694 the following year.

2695 Section 48. Present subsection (3) of section 320.04,
2696 Florida Statutes, is redesignated as subsection (4), and a new
2697 subsection (3) is added to that section, to read:

2698 320.04 Registration service charge.—

2699 (3) In exercising his or her authority to contract with a
2700 license plate agent, the tax collector shall determine the
2701 additional service charges to be collected by privately owned
2702 license plate agents approved by the tax collector. Additional
2703 service charges must be itemized and disclosed to the person
2704 paying the service charges to the license plate agent. The
2705 license plate agent shall enter into a contract with the tax



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2706 collector regarding the disclosure of additional service
2707 charges.

2708 Section 49. Subsection (7) of section 328.72, Florida
2709 Statutes, is amended to read:

2710 328.72 Classification; registration; fees and charges;
2711 surcharge; disposition of fees; fines; marine turtle stickers.-

2712 (7) SERVICE FEE.-

2713 (a) In addition to other registration fees, the vessel
2714 owner shall pay the tax collector a \$2.25 service fee for each
2715 registration issued, replaced, or renewed. Except as provided in
2716 subsection (15), all fees, other than the service charge,
2717 collected by a tax collector must be remitted to the department
2718 not later than 7 working days following the last day of the week
2719 in which the money was remitted. Vessels may travel in salt
2720 water or fresh water.

2721 (b) In exercising his or her authority to contract with a
2722 license plate agent, the tax collector shall determine the
2723 additional service charges to be collected by privately owned
2724 license plate agents approved by the tax collector. Additional
2725 service charges must be itemized and disclosed to the person
2726 paying the service charges to the license plate agent. The
2727 license plate agent shall enter into a contract with the tax
2728 collector regarding the disclosure of additional service
2729 charges.

2730 Section 50. Subsection (1) of section 328.73, Florida
2731 Statutes, is amended to read:

2732 328.73 Registration; duties of tax collectors.-

2733 (1) The tax collectors in the counties of the state, as
2734 authorized agents of the department, shall issue registration



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2735 certificates and vessel numbers and decals to applicants,
2736 subject to the requirements of law and in accordance with rules
2737 of the department. Other tax collection systems may include
2738 technology systems provided by vendors contracted with the tax
2739 collector for in-person and online vessel registration
2740 certificates and vessel numbers and decals. Upon a tax
2741 collector's request, the department shall provide the tax
2742 collector and its approved vendors with the same data access and
2743 interface functionality that other third parties receive from
2744 the department, including, but not limited to, bulk data for
2745 vessel registrations and each applicant's current residential
2746 address and electronic mail address collected pursuant to s.
2747 328.30. Such data and functionality shall be used only for
2748 purposes of fulfilling the tax collector's statutory duties
2749 under this chapter and may not be resold or used for any other
2750 purpose. The department and each county tax collector's approved
2751 vendor shall enter into a memorandum of understanding, which
2752 includes protection of consumer privacy and data collection.

2753 Section 51. Subsection (4) of section 376.30781, Florida
2754 Statutes, is amended to read:

2755 376.30781 Tax credits for rehabilitation of drycleaning-
2756 solvent-contaminated sites and brownfield sites in designated
2757 brownfield areas; application process; rulemaking authority;
2758 revocation authority.-

2759 (4) The Department of Environmental Protection is
2760 responsible for allocating the tax credits provided for in s.
2761 220.1845, which may not exceed a total of \$18.2 ~~\$18.5~~ million in
2762 tax credits in fiscal year 2020-2021 ~~2018-2019~~ and \$10 million
2763 in tax credits each fiscal year thereafter.



2764 Section 52. Subsection (1) of section 413.4021, Florida
2765 Statutes, is amended to read:

2766 413.4021 Program participant selection; tax collection
2767 enforcement diversion program.—The Department of Revenue, in
2768 coordination with the Florida Association of Centers for
2769 Independent Living and the Florida Prosecuting Attorneys
2770 Association, shall select judicial circuits in which to operate
2771 the program. The association and the state attorneys' offices
2772 shall develop and implement a tax collection enforcement
2773 diversion program, which shall collect revenue due from persons
2774 who have not remitted their collected sales tax. The criteria
2775 for referral to the tax collection enforcement diversion program
2776 shall be determined cooperatively between the state attorneys'
2777 offices and the Department of Revenue.

2778 (1) Notwithstanding s. 212.20, 75 ~~50~~ percent of the
2779 revenues collected from the tax collection enforcement diversion
2780 program shall be deposited into the special reserve account of
2781 the Florida Association of Centers for Independent Living, to be
2782 used to administer the James Patrick Memorial Work Incentive
2783 Personal Attendant Services and Employment Assistance Program
2784 and to contract with the state attorneys participating in the
2785 tax collection enforcement diversion program in an amount of not
2786 more than \$75,000 for each state attorney.

2787 Section 53. Subsections (1), (2), and (5) of section
2788 443.163, Florida Statutes, are amended to read:

2789 443.163 Electronic reporting and remitting of contributions
2790 and reimbursements.—

2791 (1) An employer may file any report and remit any
2792 contributions or reimbursements required under this chapter by



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2793 electronic means. The Department of Economic Opportunity or the
2794 state agency providing reemployment assistance tax collection
2795 services shall adopt rules prescribing the format and
2796 instructions necessary for electronically filing reports and
2797 remitting contributions and reimbursements to ensure a full
2798 collection of contributions and reimbursements due. The
2799 acceptable method of transfer, the method, form, and content of
2800 the electronic means, and the method, if any, by which the
2801 employer will be provided with an acknowledgment shall be
2802 prescribed by the department or its tax collection service
2803 provider. However, any employer who employed 10 or more
2804 employees in any quarter during the preceding state fiscal year
2805 must file the Employers Quarterly Reports, including any
2806 corrections, for the current calendar year and remit the
2807 contributions and reimbursements due by electronic means
2808 approved by the tax collection service provider. ~~A person who~~
2809 ~~prepared and reported for 100 or more employers in any quarter~~
2810 ~~during the preceding state fiscal year must file the Employers~~
2811 ~~Quarterly Reports for each calendar quarter in the current~~
2812 ~~calendar year, beginning with reports due for the second~~
2813 ~~calendar quarter of 2003, by electronic means approved by the~~
2814 ~~tax collection service provider.~~

2815 (2) ~~(a)~~ An employer who is required by law to file an
2816 Employers Quarterly Report, including any corrections, by
2817 approved electronic means, but who files the report either
2818 directly or through an agent by a means other than approved
2819 electronic means, is liable for a penalty of \$25 ~~\$50~~ for that
2820 report and \$1 for each employee, not to exceed \$300. This
2821 penalty is in addition to any other penalty provided by this



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2822 chapter. However, the penalty does not apply if the tax
2823 collection service provider waives the electronic filing
2824 requirement in advance. An employer who fails to remit
2825 contributions or reimbursements either directly or through an
2826 agent by approved electronic means as required by law is liable
2827 for a penalty of \$25 ~~\$50~~ for each remittance submitted by a
2828 means other than approved electronic means. This penalty is in
2829 addition to any other penalty provided by this chapter.

2830 ~~(b) A person who prepared and reported for 100 or more~~
2831 ~~employers in any quarter during the preceding state fiscal year,~~
2832 ~~but who fails to file an Employers Quarterly Report for each~~
2833 ~~calendar quarter in the current calendar year by approved~~
2834 ~~electronic means, is liable for a penalty of \$50 for that report~~
2835 ~~and \$1 for each employee. This penalty is in addition to any~~
2836 ~~other penalty provided by this chapter. However, the penalty~~
2837 ~~does not apply if the tax collection service provider waives the~~
2838 ~~electronic filing requirement in advance.~~

2839 (5) The tax collection service provider may waive the
2840 penalty imposed by this section if a ~~written~~ request for a
2841 waiver ~~is filed which~~ establishes that imposition would be
2842 inequitable. Examples of inequity include, but are not limited
2843 to, situations where the failure to electronically file was
2844 caused by one of the following factors:

2845 (a) Death or serious illness of the person responsible for
2846 the preparation and filing of the report.

2847 (b) Destruction of the business records by fire or other
2848 casualty.

2849 (c) Unscheduled and unavoidable computer downtime.

2850 Section 54. Subsections (1) and (3) of section 626.932,



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2851 Florida Statutes, are amended to read:

2852 626.932 Surplus lines tax.—

2853 (1) The premiums charged for surplus lines coverages are
2854 subject to a premium receipts tax of 4.94 ~~5~~ percent of all gross
2855 premiums charged for such insurance. The surplus lines agent
2856 shall collect from the insured the amount of the tax at the time
2857 of the delivery of the cover note, certificate of insurance,
2858 policy, or other initial confirmation of insurance, in addition
2859 to the full amount of the gross premium charged by the insurer
2860 for the insurance. The surplus lines agent is prohibited from
2861 absorbing such tax or, as an inducement for insurance or for any
2862 other reason, rebating all or any part of such tax or of his or
2863 her commission.

2864 (3) If a surplus lines policy covers risks or exposures
2865 only partially in this state and the state is the home state as
2866 defined in the federal Nonadmitted and Reinsurance Reform Act of
2867 2010 (NRRRA), the tax payable shall be computed on the gross
2868 premium. The surplus lines policy must be taxed in accordance
2869 with subsection (1) and the agent shall report the total premium
2870 for the risk that is located in this state and the total premium
2871 for the risk that is located outside of this state to the
2872 Florida Surplus Lines Service Office in the manner and form
2873 directed by the Florida Surplus Lines Service Office ~~The tax~~
2874 ~~must not exceed the tax rate where the risk or exposure is~~
2875 ~~located.~~

2876 Section 55. Subsection (3) of section 718.111, Florida
2877 Statutes, is amended to read:

2878 718.111 The association.—

2879 (3) POWER TO MANAGE CONDOMINIUM PROPERTY AND TO CONTRACT,



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2880 SUE, AND BE SUED; CONFLICT OF INTEREST.—

2881 (a) The association may contract, sue, or be sued with
2882 respect to the exercise or nonexercise of its powers. For these
2883 purposes, the powers of the association include, but are not
2884 limited to, the maintenance, management, and operation of the
2885 condominium property.

2886 (b) After control of the association is obtained by unit
2887 owners other than the developer, the association may:

2888 1. Institute, maintain, settle, or appeal actions or
2889 hearings in its name on behalf of all unit owners concerning
2890 matters of common interest to most or all unit owners,
2891 including, but not limited to, the common elements; the roof and
2892 structural components of a building or other improvements;
2893 mechanical, electrical, and plumbing elements serving an
2894 improvement or a building; representations of the developer
2895 pertaining to any existing or proposed commonly used facilities;

2896 2. ~~Protest and protesting~~ ad valorem taxes on commonly used
2897 facilities and on units; ~~and may~~

2898 3. Defend actions pertaining to ad valorem taxation of
2899 commonly used facilities or units or related to ~~in~~ eminent
2900 domain; or

2901 4. Bring inverse condemnation actions.

2902 (c) If the association has the authority to maintain a
2903 class action, the association may be joined in an action as
2904 representative of that class with reference to litigation and
2905 disputes involving the matters for which the association could
2906 bring a class action.

2907 (d) The association, in its own name or on behalf of some
2908 or all unit owners, may institute, file, protest, maintain, or



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2909 defend any administrative challenge, lawsuit, appeal, or other
2910 challenge to ad valorem taxes assessed on units, commonly used
2911 facilities, or common elements. Except as provided in s.
2912 194.181(2)(c)1., the affected association members are not
2913 necessary or indispensable parties to such actions. This
2914 paragraph is intended to clarify existing law and applies to
2915 cases pending on July 1, 2020, and to cases beginning
2916 thereafter.

2917 (e) Nothing herein limits any statutory or common-law right
2918 of any individual unit owner or class of unit owners to bring
2919 any action without participation by the association which may
2920 otherwise be available.

2921 (f) An association may not hire an attorney who represents
2922 the management company of the association.

2923 Section 56. Paragraph (b) of subsection (6) of section
2924 1013.64, Florida Statutes, is amended to read:

2925 1013.64 Funds for comprehensive educational plant needs;
2926 construction cost maximums for school district capital
2927 projects.—Allocations from the Public Education Capital Outlay
2928 and Debt Service Trust Fund to the various boards for capital
2929 outlay projects shall be determined as follows:

2930 (6)

2931 (b)1. A district school board may not use funds from the
2932 following sources: Public Education Capital Outlay and Debt
2933 Service Trust Fund; School District and Community College
2934 District Capital Outlay and Debt Service Trust Fund; Classrooms
2935 First Program funds provided in s. 1013.68; nonvoted 1.5-mill
2936 levy of ad valorem property taxes provided in s. 1011.71(2);
2937 Classrooms for Kids Program funds provided in s. 1013.735;



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2938 District Effort Recognition Program funds provided in s.
2939 1013.736; or High Growth District Capital Outlay Assistance
2940 Grant Program funds provided in s. 1013.738 to pay for any
2941 portion of the cost of any new construction of educational plant
2942 space with a total cost per student station, including change
2943 orders, which exceeds:

- 2944 a. \$17,952 for an elementary school;
- 2945 b. \$19,386 for a middle school; or
- 2946 c. \$25,181 for a high school,

2947
2948 (January 2006) as adjusted annually to reflect increases or
2949 decreases in the Consumer Price Index. The department, in
2950 conjunction with the Office of Economic and Demographic
2951 Research, shall review and adjust the cost per student station
2952 limits to reflect actual construction costs by January 1, 2020,
2953 and annually thereafter. The adjusted cost per student station
2954 shall be used by the department for computation of the statewide
2955 average costs per student station for each instructional level
2956 pursuant to paragraph (d). The department shall also collaborate
2957 with the Office of Economic and Demographic Research to select
2958 an industry-recognized construction index to replace the
2959 Consumer Price Index by January 1, 2020, adjusted annually to
2960 reflect changes in the construction index.

2961 2. School districts shall maintain accurate documentation
2962 related to the costs of all new construction of educational
2963 plant space reported to the Department of Education pursuant to
2964 paragraph (d). The Auditor General shall review the
2965 documentation maintained by the school districts and verify
2966 compliance with the limits under this paragraph during its



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2967 | scheduled operational audits of the school district.

2968 | 3. Except for educational facilities and sites subject to a
2969 | lease-purchase agreement entered pursuant to s. 1011.71(2)(e) or
2970 | funded solely through local impact fees, in addition to the
2971 | funding sources listed in subparagraph 1., a district school
2972 | board may not use funds from any sources for new construction of
2973 | educational plant space with a total cost per student station,
2974 | including change orders, which equals more than the current
2975 | adjusted amounts provided in sub-subparagraphs 1.a.-c. However,
2976 | if a contract has been executed for architectural and design
2977 | services or for construction management services before July 1,
2978 | 2017, a district school board may use funds from any source for
2979 | the new construction of educational plant space and such funds
2980 | are exempt from the total cost per student station requirements.

2981 | 4. A district school board must not use funds from the
2982 | Public Education Capital Outlay and Debt Service Trust Fund or
2983 | the School District and Community College District Capital
2984 | Outlay and Debt Service Trust Fund for any new construction of
2985 | an ancillary plant that exceeds 70 percent of the average cost
2986 | per square foot of new construction for all schools.

2987 | Section 57. Section 48 of chapter 2018-6, 2018 Laws of
2988 | Florida, is amended to read:

2989 | Section 48. The amendments made by this act to ss. 220.13,
2990 | 220.1875, and 1002.395, Florida Statutes, apply to taxable years
2991 | beginning on or after January 1, 2018. The amendment made by
2992 | this act to s. 1002.395(5)(c), extending the credit carryforward
2993 | period from 5 to 10 years, applies to any credit available to be
2994 | carried forward on or after July 1, 2018.

2995 | Section 58. The amendment made by this act to section 48 of



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2996 chapter 2018-6, 2018 Laws of Florida, is remedial and clarifying
2997 in nature and applies retroactively to July 1, 2018.

2998 Section 59. Clothing, school supplies, personal computers,
2999 and personal computer-related accessories; sales tax holiday.-

3000 (1) The tax levied under chapter 212, Florida Statutes, may
3001 not be collected during the period from August 7, 2020, through
3002 August 9, 2020, on the retail sale of:

3003 (a) Clothing, wallets, or bags, including handbags,
3004 backpacks, fanny packs, and diaper bags, but excluding
3005 briefcases, suitcases, and other garment bags, having a sales
3006 price of \$60 or less per item. As used in this paragraph, the
3007 term "clothing" means:

3008 1. Any article of wearing apparel intended to be worn on or
3009 about the human body, excluding watches, watchbands, jewelry,
3010 umbrellas, and handkerchiefs; and

3011 2. All footwear, excluding skis, swim fins, roller blades,
3012 and skates.

3013 (b) School supplies having a sales price of \$15 or less per
3014 item. As used in this paragraph, the term "school supplies"
3015 means pens, pencils, erasers, crayons, notebooks, notebook
3016 filler paper, legal pads, binders, lunch boxes, construction
3017 paper, markers, folders, poster board, composition books, poster
3018 paper, scissors, cellophane tape, glue or paste, rulers,
3019 computer disks, staplers and staples used to secure paper
3020 products, protractors, compasses, and calculators.

3021 (2) The tax levied under chapter 212, Florida Statutes, may
3022 not be collected during the period from August 7, 2020, through
3023 August 9, 2020, on the first \$1,000 of the sales price of
3024 personal computers or personal computer-related accessories



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3025 purchased for noncommercial home or personal use. As used in
3026 this subsection, the term:

3027 (a) "Personal computers" includes electronic book readers,
3028 laptops, desktops, handheld devices, tablets, or tower
3029 computers. The term does not include cellular telephones, video
3030 game consoles, digital media receivers, or devices that are not
3031 primarily designed to process data.

3032 (b) "Personal computer-related accessories" includes
3033 keyboards, mice, personal digital assistants, monitors, other
3034 peripheral devices, modems, routers, and nonrecreational
3035 software, regardless of whether the accessories are used in
3036 association with a personal computer base unit. The term does
3037 not include furniture or systems, devices, software, or
3038 peripherals that are designed or intended primarily for
3039 recreational use. The term "monitor" does not include any device
3040 that includes a television tuner.

3041 (3) The tax exemptions provided in this section do not
3042 apply to sales within a theme park or entertainment complex as
3043 defined in s. 509.013(9), Florida Statutes, within a public
3044 lodging establishment as defined in s. 509.013(4), Florida
3045 Statutes, or within an airport as defined in s. 330.27(2),
3046 Florida Statutes.

3047 (4) The tax exemptions provided in this section may apply
3048 at the option of a dealer if less than 5 percent of the dealer's
3049 gross sales of tangible personal property in the prior calendar
3050 year are comprised of items that would be exempt under this
3051 section. If a qualifying dealer chooses not to participate in
3052 the tax holiday, by August 1, 2020, the dealer must notify the
3053 Department of Revenue in writing of its election to collect



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3054 sales tax during the holiday and must post a copy of that notice
3055 in a conspicuous location at its place of business.

3056 (5) The Department of Revenue is authorized, and all
3057 conditions are deemed met, to adopt emergency rules pursuant to
3058 s. 120.54(4), Florida Statutes, for the purpose of implementing
3059 this section. Notwithstanding any other provision of law,
3060 emergency rules adopted pursuant to this subsection are
3061 effective for 6 months after adoption and may be renewed during
3062 the pendency of procedures to adopt permanent rules addressing
3063 the subject of the emergency rules.

3064 (6) For the 2019-2020 fiscal year, the sum of \$241,000 in
3065 nonrecurring funds is appropriated from the General Revenue Fund
3066 to the Department of Revenue for the purpose of implementing
3067 this section. Funds remaining unexpended or unencumbered from
3068 this appropriation as of June 30, 2020, shall revert and be
3069 reappropriated for the same purpose in the 2020-2021 fiscal
3070 year.

3071 (7) This section shall take effect upon this act becoming a
3072 law.

3073 Section 60. Disaster preparedness supplies; sales tax
3074 holiday.—

3075 (1) The tax levied under chapter 212, Florida Statutes, may
3076 not be collected during the period from May 29, 2020, through
3077 June 4, 2020, on the sale of:

3078 (a) A portable self-powered light source selling for \$20 or
3079 less.

3080 (b) A portable self-powered radio, two-way radio, or
3081 weather-band radio selling for \$50 or less.

3082 (c) A tarpaulin or other flexible waterproof sheeting



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3083 selling for \$50 or less.

3084 (d) An item normally sold as, or generally advertised as, a
3085 ground anchor system or tie-down kit selling for \$50 or less.

3086 (e) A gas or diesel fuel tank selling for \$25 or less.

3087 (f) A package of AA-cell, AAA-cell, C-cell, D-cell, 6-volt,
3088 or 9-volt batteries, excluding automobile and boat batteries,
3089 selling for \$30 or less.

3090 (g) A nonelectric food storage cooler selling for \$30 or
3091 less.

3092 (h) A portable generator used to provide light or
3093 communications or preserve food in the event of a power outage
3094 selling for \$750 or less.

3095 (i) Reusable ice selling for \$10 or less.

3096 (2) The tax exemptions provided in this section do not
3097 apply to sales within a theme park or entertainment complex as
3098 defined in s. 509.013(9), Florida Statutes, within a public
3099 lodging establishment as defined in s. 509.013(4), Florida
3100 Statutes, or within an airport as defined in s. 330.27(2),
3101 Florida Statutes.

3102 (3) The Department of Revenue is authorized, and all
3103 conditions are deemed met, to adopt emergency rules pursuant to
3104 s. 120.54(4), Florida Statutes, to administer this section.

3105 (4) For the 2019-2020 fiscal year, the sum of \$70,000 in
3106 nonrecurring funds is appropriated from the General Revenue Fund
3107 to the Department of Revenue for the purpose of implementing
3108 this section.

3109 (5) This section shall take effect upon this act becoming a
3110 law.

3111 Section 61. Section 211.0252, Florida Statutes, is created



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3112 to read:

3113 211.0252 Credit for contributions to eligible charitable
3114 organizations.—Beginning July 1, 2021, there is allowed a credit
3115 of 100 percent of an eligible contribution made to an eligible
3116 charitable organization under s. 402.62 against any tax due
3117 under s. 211.02 or s. 211.025. However, the combined credit
3118 allowed under this section and s. 211.0251 may not exceed 50
3119 percent of the tax due on the return on which the credit is
3120 taken. If the combined credit allowed under this section and s.
3121 211.0251 exceeds 50 percent of the tax due on the return, the
3122 credit must first be taken under s. 211.0251. Any remaining
3123 liability, up to 50 percent of the tax due, shall be taken under
3124 this section. For purposes of the distributions of tax revenue
3125 under s. 211.06, the department shall disregard any tax credits
3126 allowed under this section to ensure that any reduction in tax
3127 revenue received which is attributable to the tax credits
3128 results only in a reduction in distributions to the General
3129 Revenue Fund. The provisions of s. 402.62 apply to the credit
3130 authorized by this section.

3131 Section 62. Section 212.1833, Florida Statutes, is created
3132 to read:

3133 212.1833 Credit for contributions to eligible charitable
3134 organizations.—Beginning July 1, 2021, there is allowed a credit
3135 of 100 percent of an eligible contribution made to an eligible
3136 charitable organization under s. 402.62 against any tax imposed
3137 by the state and due under this chapter from a direct pay
3138 permitholder as a result of the direct pay permit held pursuant
3139 to s. 212.183. For purposes of the dealer's credit granted for
3140 keeping prescribed records, filing timely tax returns, and



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3141 properly accounting and remitting taxes under s. 212.12, the
3142 amount of tax due used to calculate the credit shall include any
3143 eligible contribution made to an eligible charitable
3144 organization from a direct pay permitholder. For purposes of the
3145 distributions of tax revenue under s. 212.20, the department
3146 shall disregard any tax credits allowed under this section to
3147 ensure that any reduction in tax revenue received that is
3148 attributable to the tax credits results only in a reduction in
3149 distributions to the General Revenue Fund. The provisions of s.
3150 402.62 apply to the credit authorized by this section. A dealer
3151 who claims a tax credit under this section must file his or her
3152 tax returns and pay his or her taxes by electronic means under
3153 s. 213.755.

3154 Section 63. Subsection (8) of section 220.02, Florida
3155 Statutes, is amended to read:

3156 220.02 Legislative intent.—

3157 (8) It is the intent of the Legislature that credits
3158 against either the corporate income tax or the franchise tax be
3159 applied in the following order: those enumerated in s. 631.828,
3160 those enumerated in s. 220.191, those enumerated in s. 220.181,
3161 those enumerated in s. 220.183, those enumerated in s. 220.182,
3162 those enumerated in s. 220.1895, those enumerated in s. 220.195,
3163 those enumerated in s. 220.184, those enumerated in s. 220.186,
3164 those enumerated in s. 220.1845, those enumerated in s. 220.19,
3165 those enumerated in s. 220.185, those enumerated in s. 220.1875,
3166 those enumerated in s. 220.1876, those enumerated in s. 220.192,
3167 those enumerated in s. 220.193, those enumerated in s. 288.9916,
3168 those enumerated in s. 220.1899, those enumerated in s. 220.194,
3169 and those enumerated in s. 220.196.



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3170 Section 64. Paragraph (a) of subsection (1) of section
3171 220.13, Florida Statutes, is amended to read:

3172 220.13 "Adjusted federal income" defined.—

3173 (1) The term "adjusted federal income" means an amount
3174 equal to the taxpayer's taxable income as defined in subsection
3175 (2), or such taxable income of more than one taxpayer as
3176 provided in s. 220.131, for the taxable year, adjusted as
3177 follows:

3178 (a) *Additions*.—There shall be added to such taxable income:

3179 1.a. The amount of any tax upon or measured by income,
3180 excluding taxes based on gross receipts or revenues, paid or
3181 accrued as a liability to the District of Columbia or any state
3182 of the United States which is deductible from gross income in
3183 the computation of taxable income for the taxable year.

3184 b. Notwithstanding sub-subparagraph a., if a credit taken
3185 under s. 220.1875 or s. 220.1876 is added to taxable income in a
3186 previous taxable year under subparagraph 11. and is taken as a
3187 deduction for federal tax purposes in the current taxable year,
3188 the amount of the deduction allowed shall not be added to
3189 taxable income in the current year. The exception in this sub-
3190 subparagraph is intended to ensure that the credit under s.
3191 220.1875 or s. 220.1876 is added in the applicable taxable year
3192 and does not result in a duplicate addition in a subsequent
3193 year.

3194 2. The amount of interest which is excluded from taxable
3195 income under s. 103(a) of the Internal Revenue Code or any other
3196 federal law, less the associated expenses disallowed in the
3197 computation of taxable income under s. 265 of the Internal
3198 Revenue Code or any other law, excluding 60 percent of any



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3199 amounts included in alternative minimum taxable income, as
3200 defined in s. 55(b)(2) of the Internal Revenue Code, if the
3201 taxpayer pays tax under s. 220.11(3).

3202 3. In the case of a regulated investment company or real
3203 estate investment trust, an amount equal to the excess of the
3204 net long-term capital gain for the taxable year over the amount
3205 of the capital gain dividends attributable to the taxable year.

3206 4. That portion of the wages or salaries paid or incurred
3207 for the taxable year which is equal to the amount of the credit
3208 allowable for the taxable year under s. 220.181. This
3209 subparagraph shall expire on the date specified in s. 290.016
3210 for the expiration of the Florida Enterprise Zone Act.

3211 5. That portion of the ad valorem school taxes paid or
3212 incurred for the taxable year which is equal to the amount of
3213 the credit allowable for the taxable year under s. 220.182. This
3214 subparagraph shall expire on the date specified in s. 290.016
3215 for the expiration of the Florida Enterprise Zone Act.

3216 6. The amount taken as a credit under s. 220.195 which is
3217 deductible from gross income in the computation of taxable
3218 income for the taxable year.

3219 7. That portion of assessments to fund a guaranty
3220 association incurred for the taxable year which is equal to the
3221 amount of the credit allowable for the taxable year.

3222 8. In the case of a nonprofit corporation which holds a
3223 pari-mutuel permit and which is exempt from federal income tax
3224 as a farmers' cooperative, an amount equal to the excess of the
3225 gross income attributable to the pari-mutuel operations over the
3226 attributable expenses for the taxable year.

3227 9. The amount taken as a credit for the taxable year under



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3228 s. 220.1895.

3229 10. Up to nine percent of the eligible basis of any
3230 designated project which is equal to the credit allowable for
3231 the taxable year under s. 220.185.

3232 11. Any ~~The~~ amount taken as a credit for the taxable year
3233 under s. 220.1875 or s. 220.1876. The addition in this
3234 subparagraph is intended to ensure that the same amount is not
3235 allowed for the tax purposes of this state as both a deduction
3236 from income and a credit against the tax. This addition is not
3237 intended to result in adding the same expense back to income
3238 more than once.

3239 12. The amount taken as a credit for the taxable year under
3240 s. 220.192.

3241 13. The amount taken as a credit for the taxable year under
3242 s. 220.193.

3243 14. Any portion of a qualified investment, as defined in s.
3244 288.9913, which is claimed as a deduction by the taxpayer and
3245 taken as a credit against income tax pursuant to s. 288.9916.

3246 15. The costs to acquire a tax credit pursuant to s.
3247 288.1254(5) that are deducted from or otherwise reduce federal
3248 taxable income for the taxable year.

3249 16. The amount taken as a credit for the taxable year
3250 pursuant to s. 220.194.

3251 17. The amount taken as a credit for the taxable year under
3252 s. 220.196. The addition in this subparagraph is intended to
3253 ensure that the same amount is not allowed for the tax purposes
3254 of this state as both a deduction from income and a credit
3255 against the tax. The addition is not intended to result in
3256 adding the same expense back to income more than once.



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3257 Section 65. Subsection (2) of section 220.186, Florida
3258 Statutes, is amended to read:

3259 220.186 Credit for Florida alternative minimum tax.—

3260 (2) The credit pursuant to this section shall be the amount
3261 of the excess, if any, of the tax paid based upon taxable income
3262 determined pursuant to s. 220.13(2)(k) over the amount of tax
3263 which would have been due based upon taxable income without
3264 application of s. 220.13(2)(k), before application of this
3265 credit without application of any credit under s. 220.1875 or s.
3266 220.1876.

3267 Section 66. Section 220.1876, Florida Statutes, is created
3268 to read:

3269 220.1876 Credit for contributions to eligible charitable
3270 organizations.—

3271 (1) Beginning January 1, 2021, there is allowed a credit of
3272 100 percent of an eligible contribution made to an eligible
3273 charitable organization under s. 402.62 against any tax due for
3274 a taxable year under this chapter after the application of any
3275 other allowable credits by the taxpayer. An eligible
3276 contribution must be made to an eligible charitable organization
3277 on or before the date the taxpayer is required to file a return
3278 pursuant to s. 220.222. The credit granted by this section shall
3279 be reduced by the difference between the amount of federal
3280 corporate income tax, taking into account the credit granted by
3281 this section, and the amount of federal corporate income tax
3282 without application of the credit granted by this section.

3283 (2) A taxpayer who files a Florida consolidated return as a
3284 member of an affiliated group pursuant to s. 220.131(1) may be
3285 allowed the credit on a consolidated return basis; however, the



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3286 total credit taken by the affiliated group is subject to the
3287 limitation established under subsection (1).

3288 (3) The provisions of s. 402.62 apply to the credit
3289 authorized by this section.

3290 (4) If a taxpayer applies and is approved for a credit
3291 under s. 402.62 after timely requesting an extension to file
3292 under s. 220.222(2):

3293 (a) The credit does not reduce the amount of tax due for
3294 purposes of the department's determination as to whether the
3295 taxpayer was in compliance with the requirement to pay tentative
3296 taxes under ss. 220.222 and 220.32.

3297 (b) The taxpayer's noncompliance with the requirement to
3298 pay tentative taxes shall result in the revocation and
3299 rescindment of any such credit.

3300 (c) The taxpayer shall be assessed for any taxes,
3301 penalties, or interest due from the taxpayer's noncompliance
3302 with the requirement to pay tentative taxes.

3303 Section 67. Section 402.62, Florida Statutes, is created to
3304 read:

3305 402.62 Children's Promise Tax Credit.—

3306 (1) DEFINITIONS.—As used in this section, the term:

3307 (a) "Annual tax credit amount" means, for any state fiscal
3308 year, the sum of the amount of tax credits approved under
3309 paragraph (5) (b), including tax credits to be taken under s.
3310 211.0252, s. 212.1833, s. 220.1876, s. 561.1212, or s.
3311 624.51056, which are approved for taxpayers whose taxable years
3312 begin on or after January 1 of the calendar year preceding the
3313 start of the applicable state fiscal year.

3314 (b) "Division" means the Division of Alcoholic Beverages



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3315 and Tobacco of the Department of Business and Professional
3316 Regulation.

3317 (c) "Eligible charitable organization" means an
3318 organization designated by the Department of Children and
3319 Families to be eligible to receive funding under this section.

3320 (d) "Eligible contribution" means a monetary contribution
3321 from a taxpayer, subject to the restrictions provided in this
3322 section, to an eligible charitable organization. The taxpayer
3323 making the contribution may not designate a specific child
3324 assisted by the eligible charitable organization as the
3325 beneficiary of the contribution.

3326 (e) "Tax credit cap amount" means the maximum annual tax
3327 credit amount that the Department of Revenue may approve for a
3328 state fiscal year.

3329 (2) CHILDREN'S PROMISE TAX CREDITS; ELIGIBILITY.—

3330 (a) The Department of Children and Families shall designate
3331 as an eligible charitable organization an organization that:

3332 1. Is exempt from federal income taxation under s.
3333 501(c)(3) of the Internal Revenue Code.

3334 2. Is a Florida entity formed under chapter 605, chapter
3335 607, or chapter 617 and whose principal office is located in
3336 this state.

3337 3. Provides services to:

3338 a. Prevent child abuse, neglect, abandonment, or
3339 exploitation;

3340 b. Enhance the safety, permanency, or well-being of
3341 children with child welfare involvement;

3342 c. Assist families with children who have a chronic illness
3343 or physical, intellectual, developmental, or emotional



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3344 disability; or

3345 d. Provide workforce development services to families of
3346 children eligible for a federal free or reduced-price meals
3347 program.

3348 4. Has a contract or written referral agreement with, or
3349 reference from, the department, a community-based care lead
3350 agency as defined in s. 409.986, a managing entity as defined in
3351 s. 394.9082, or the Agency for Persons with Disabilities for
3352 services specified in subparagraph 3.

3353 5. Provides to the department accurate information
3354 including, at a minimum, a description of the services provided
3355 by the organization that are eligible for funding under this
3356 section; the number of individuals served through those services
3357 during the last calendar year in total and the number served
3358 during the last calendar year using funding under this section;
3359 basic financial information regarding the organization and
3360 services eligible for funding under this section; outcomes for
3361 such services; and contact information for the organization.

3362 6. Annually submits a statement signed by a current officer
3363 of the organization, under penalty of perjury, that the
3364 organization meets all criteria to qualify as an eligible
3365 charitable organization, has fulfilled responsibilities under
3366 this section for the previous fiscal year if the organization
3367 received any funding through this credit during the previous
3368 year, and intends to fulfill its responsibilities during the
3369 upcoming year.

3370 7. Provides any documentation requested by the department
3371 to verify eligibility as an eligible charitable organization or
3372 compliance with this section.



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3373 (b) The department may not designate as an eligible
3374 charitable organization an organization that:
3375 1. Provides abortions, pays for or provides coverage for
3376 abortions, or financially supports any other entity that
3377 provides, pays for, or provides coverage for abortions; or
3378 2. Has received more than 50 percent of its total annual
3379 revenue from the department or the Agency for Persons with
3380 Disabilities, either directly or via a contractor of the
3381 department or agency, in the prior fiscal year.
3382 (3) RESPONSIBILITIES OF ELIGIBLE CHARITABLE ORGANIZATIONS.—
3383 An eligible charitable organization that receives a contribution
3384 under this section must:
3385 (a) Conduct background screenings on all volunteers and
3386 staff working directly with children in any program funded under
3387 this section. The background screening shall use level 2
3388 screening standards pursuant to s. 435.04. The department shall
3389 specify requirements for background screening in rule.
3390 (b) Expend 100 percent of any contributions received under
3391 this section for direct services to state residents for the
3392 purposes specified in subparagraph (2) (a)3.
3393 (c) Annually submit to the department:
3394 1. An audit of the eligible charitable organization
3395 conducted by an independent certified public accountant in
3396 accordance with auditing standards generally accepted in the
3397 United States, government auditing standards, and rules adopted
3398 by the Auditor General. The audit report must include a report
3399 on financial statements presented in accordance with generally
3400 accepted accounting principles. The audit report must be
3401 provided to the department within 180 days after completion of



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3402 the eligible charitable organization's fiscal year.

3403 2. A copy of the eligible charitable organization's most
3404 recent federal Internal Revenue Service Return of Organization
3405 Exempt from Income Tax form (Form 990).

3406 (d) Notify the department within 5 business days after the
3407 eligible charitable organization ceases to meet eligibility
3408 requirements or fails to fulfill its responsibilities under this
3409 section.

3410 (e) Upon receipt of a contribution, the eligible charitable
3411 organization shall provide the taxpayer that made the
3412 contribution with a certificate of contribution. A certificate
3413 of contribution must include the taxpayer's name and, if
3414 available, federal employer identification number, the amount
3415 contributed, the date of contribution, and the name of the
3416 eligible charitable organization.

3417 (4) RESPONSIBILITIES OF THE DEPARTMENT.—The department
3418 shall:

3419 (a) Annually redesignate eligible charitable organizations
3420 that have complied with all requirements of this section.

3421 (b) Remove the designation of organizations that fail to
3422 meet all requirements of this section. An organization that has
3423 had its designation removed by the department may reapply for
3424 designation as an eligible charitable organization, and the
3425 department shall redesignate such organization if it meets the
3426 requirements of this section and demonstrates through its
3427 application that all factors leading to its previous failure to
3428 meet requirements have been sufficiently addressed.

3429 (c) Publish information about the tax credit program and
3430 eligible charitable organizations on a department website. The



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3431 website shall, at a minimum, provide:

3432 1. The requirements and process for becoming designated or
3433 redesignated as an eligible charitable organization.

3434 2. A list of the eligible charitable organizations that are
3435 currently designated by the department and the information
3436 provided under subparagraph (2) (a)5. regarding each eligible
3437 charitable organization.

3438 3. The process for a taxpayer to select an eligible
3439 charitable organization as the recipient of funding through a
3440 tax credit.

3441 (d) Compel the return of funds that are provided to an
3442 eligible charitable organization that fails to comply with the
3443 requirements of this section. Eligible charitable organizations
3444 that are subject to return of funds are ineligible to receive
3445 funding under this section for a period 10 years after final
3446 agency action to compel the return of funding.

3447 (5) CHILDREN'S PROMISE TAX CREDITS; APPLICATIONS,
3448 TRANSFERS, AND LIMITATIONS.-

3449 (a) The tax credit cap amount is \$5 million in each state
3450 fiscal year.

3451 (b) Beginning October 1, 2020, a taxpayer may submit an
3452 application to the Department of Revenue for a tax credit or
3453 credits to be taken under one or more of s. 211.0252, s.
3454 212.1833, s. 220.1876, s. 561.1212, or s. 624.51056.

3455 1. The taxpayer shall specify in the application each tax
3456 for which the taxpayer requests a credit and the applicable
3457 taxable year for a credit under s. 220.1876 or s. 624.51056 or
3458 the applicable state fiscal year for a credit under s. 211.0252,
3459 s. 212.1833, or s. 561.1212. For purposes of s. 220.1876, a



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3460 taxpayer may apply for a credit to be used for a prior taxable
3461 year before the date the taxpayer is required to file a return
3462 for that year pursuant to s. 220.222. For purposes of s.
3463 624.51056, a taxpayer may apply for a credit to be used for a
3464 prior taxable year before the date the taxpayer is required to
3465 file a return for that prior taxable year pursuant to ss.
3466 624.509 and 624.5092. The application must specify the eligible
3467 charitable organization to which the proposed contribution will
3468 be made. The Department of Revenue shall approve tax credits on
3469 a first-come, first-served basis and must obtain the division's
3470 approval before approving a tax credit under s. 561.1212.

3471 2. Within 10 days after approving or denying an
3472 application, the Department of Revenue shall provide a copy of
3473 its approval or denial letter to the eligible charitable
3474 organization specified by the taxpayer in the application.

3475 (c) If a tax credit approved under paragraph (b) is not
3476 fully used within the specified state fiscal year for credits
3477 under s. 211.0252, s. 212.1833, or s. 561.1212 or against taxes
3478 due for the specified taxable year for credits under s. 220.1876
3479 or s. 624.51056 because of insufficient tax liability on the
3480 part of the taxpayer, the unused amount shall be carried forward
3481 for a period not to exceed 10 years. For purposes of s.
3482 220.1876, a credit carried forward may be used in a subsequent
3483 year after applying the other credits and unused carryovers in
3484 the order provided in s. 220.02(8).

3485 (d) A taxpayer may not convey, transfer, or assign an
3486 approved tax credit or a carryforward tax credit to another
3487 entity unless all of the assets of the taxpayer are conveyed,
3488 assigned, or transferred in the same transaction. However, a tax



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3489 credit under s. 211.0252, s. 212.1833, s. 220.1876, s. 561.1212,
3490 or s. 624.51056 may be conveyed, transferred, or assigned
3491 between members of an affiliated group of corporations if the
3492 type of tax credit under s. 211.0252, s. 212.1833, s. 220.1876,
3493 s. 561.1212, or s. 624.51056 remains the same. A taxpayer shall
3494 notify the Department of Revenue of its intent to convey,
3495 transfer, or assign a tax credit to another member within an
3496 affiliated group of corporations. The amount conveyed,
3497 transferred, or assigned is available to another member of the
3498 affiliated group of corporations upon approval by the Department
3499 of Revenue. The Department of Revenue shall obtain the
3500 division's approval before approving a conveyance, transfer, or
3501 assignment of a tax credit under s. 561.1212.

3502 (e) Within any state fiscal year, a taxpayer may rescind
3503 all or part of a tax credit approved under paragraph (b). The
3504 amount rescinded shall become available for that state fiscal
3505 year to another eligible taxpayer as approved by the Department
3506 of Revenue if the taxpayer receives notice from the Department
3507 of Revenue that the rescindment has been accepted by the
3508 Department of Revenue. The Department of Revenue must obtain the
3509 division's approval before accepting the rescindment of a tax
3510 credit under s. 561.1212. Any amount rescinded under this
3511 paragraph shall become available to an eligible taxpayer on a
3512 first-come, first-served basis based on tax credit applications
3513 received after the date the rescindment is accepted by the
3514 Department of Revenue.

3515 (f) Within 10 days after approving or denying the
3516 conveyance, transfer, or assignment of a tax credit under
3517 paragraph (d), or the rescindment of a tax credit under



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3518 paragraph (e), the Department of Revenue shall provide a copy of
3519 its approval or denial letter to the eligible charitable
3520 organization specified by the taxpayer. The Department of
3521 Revenue shall also include the eligible charitable organization
3522 specified by the taxpayer on all letters or correspondence of
3523 acknowledgment for tax credits under s. 212.1833.

3524 (g) For purposes of calculating the underpayment of
3525 estimated corporate income taxes under s. 220.34 and tax
3526 installment payments for taxes on insurance premiums or
3527 assessments under s. 624.5092, the final amount due is the
3528 amount after credits earned under s. 220.1876 or s. 624.51056
3529 for contributions to eligible charitable organizations are
3530 deducted.

3531 1. For purposes of determining if a penalty or interest
3532 under s. 220.34(2)(d)1. shall be imposed for underpayment of
3533 estimated corporate income tax, a taxpayer may, after earning a
3534 credit under s. 220.1876, reduce any estimated payment in that
3535 taxable year by the amount of the credit.

3536 2. For purposes of determining if a penalty under s.
3537 624.5092 shall be imposed, an insurer, after earning a credit
3538 under s. 624.51056 for a taxable year, may reduce any
3539 installment payment for such taxable year of 27 percent of the
3540 amount of the net tax due as reported on the return for the
3541 preceding year under s. 624.5092(2)(b) by the amount of the
3542 credit.

3543 (6) PRESERVATION OF CREDIT.—If any provision or portion of
3544 this section, s. 211.0252, s. 212.1833, s. 220.1876, s.
3545 561.1212, or s. 624.51056 or the application thereof to any
3546 person or circumstance is held unconstitutional by any court or



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3547 is otherwise declared invalid, the unconstitutionality or
3548 invalidity shall not affect any credit earned under s. 211.0252,
3549 s. 212.1833, s. 220.1876, s. 561.1212, or s. 624.51056 by any
3550 taxpayer with respect to any contribution paid to an eligible
3551 charitable organization before the date of a determination of
3552 unconstitutionality or invalidity. The credit shall be allowed
3553 at such time and in such a manner as if a determination of
3554 unconstitutionality or invalidity had not been made, provided
3555 that nothing in this subsection by itself or in combination with
3556 any other provision of law shall result in the allowance of any
3557 credit to any taxpayer in excess of one dollar of credit for
3558 each dollar paid to an eligible charitable organization.

3559 (7) ADMINISTRATION; RULES.—

3560 (a) The Department of Revenue, the division, and the
3561 department may develop a cooperative agreement to assist in the
3562 administration of this section, as needed.

3563 (b) The Department of Revenue may adopt rules necessary to
3564 administer this section and ss. 211.0252, 212.1833, 220.1876,
3565 561.1212, and 624.51056, including rules establishing
3566 application forms, procedures governing the approval of tax
3567 credits and carryforward tax credits under subsection (5), and
3568 procedures to be followed by taxpayers when claiming approved
3569 tax credits on their returns.

3570 (c) The division may adopt rules necessary to administer
3571 its responsibilities under this section and s. 561.1212.

3572 (d) The department may adopt rules necessary to administer
3573 this section, including, but not limited to, rules establishing
3574 application forms for organizations seeking designation as
3575 eligible charitable organizations under this act.



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3576 (e) Notwithstanding any provision of s. 213.053 to the
3577 contrary, sharing information with the division related to this
3578 tax credit is considered the conduct of the Department of
3579 Revenue's official duties as contemplated in s. 213.053(8)(c),
3580 and the Department of Revenue and the division are specifically
3581 authorized to share information as needed to administer this
3582 program.

3583 Section 68. Section 561.1212, Florida Statutes, is created
3584 to read:

3585 561.1212 Credit for contributions to eligible charitable
3586 organizations.—Beginning January 1, 2021, there is allowed a
3587 credit of 100 percent of an eligible contribution made to an
3588 eligible charitable organization under s. 402.62 against any tax
3589 due under s. 563.05, s. 564.06, or s. 565.12, except excise
3590 taxes imposed on wine produced by manufacturers in this state
3591 from products grown in this state. However, a credit allowed
3592 under this section may not exceed 90 percent of the tax due on
3593 the return on which the credit is taken. For purposes of the
3594 distributions of tax revenue under ss. 561.121 and 564.06(10),
3595 the division shall disregard any tax credits allowed under this
3596 section to ensure that any reduction in tax revenue received
3597 that is attributable to the tax credits results only in a
3598 reduction in distributions to the General Revenue Fund. The
3599 provisions of s. 402.62 apply to the credit authorized by this
3600 section.

3601 Section 69. Section 624.51056, Florida Statutes, is created
3602 to read:

3603 624.51056 Credit for contributions to eligible charitable
3604 organizations.—



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3605 (1) Beginning January 1, 2021, there is allowed a credit of
3606 100 percent of an eligible contribution made to an eligible
3607 charitable organization under s. 402.62 against any tax due for
3608 a taxable year under s. 624.509(1) after deducting from such tax
3609 deductions for assessments made pursuant to s. 440.51; credits
3610 for taxes paid under ss. 175.101 and 185.08; credits for income
3611 taxes paid under chapter 220; and the credit allowed under s.
3612 624.509(5), as such credit is limited by s. 624.509(6). An
3613 eligible contribution must be made to an eligible charitable
3614 organization on or before the date the taxpayer is required to
3615 file a return pursuant to ss. 624.509 and 624.5092. An insurer
3616 claiming a credit against premium tax liability under this
3617 section shall not be required to pay any additional retaliatory
3618 tax levied under s. 624.5091 as a result of claiming such
3619 credit. Section 624.5091 does not limit such credit in any
3620 manner.

3621 (2) Section 402.62 applies to the credit authorized by this
3622 section.

3623 Section 70. The Department of Revenue is authorized, and
3624 all conditions are deemed met, to adopt emergency rules under s.
3625 120.54(4), Florida Statutes, for the purpose of implementing
3626 provisions related to the Children's Promise Tax Credit created
3627 in this act. Notwithstanding any other provision of law,
3628 emergency rules adopted under this section are effective for 6
3629 months after adoption and may be renewed during the pendency of
3630 procedures to adopt permanent rules addressing the subject of
3631 the emergency rules.

3632 Section 71. For the 2020-2021 fiscal year, the sum of
3633 \$208,000 in nonrecurring funds is appropriated from the General



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3634 Revenue Fund to the Department of Revenue for the purpose of
3635 implementing the provisions related to the Children's Promise
3636 Tax Credit created in this act.

3637 Section 72. The Florida Institute for Child Welfare shall
3638 analyze the use of funding provided by the tax credit authorized
3639 under s. 402.62 and submit a report to the Governor, the
3640 President of the Senate, and the Speaker of the House of
3641 Representatives by October 31, 2024. The report shall, at a
3642 minimum, include the total funding amount and categorize the
3643 funding by type of program, describe the programs that were
3644 funded, and assess the outcomes that were achieved using the
3645 funding.

3646 Section 73. For the 2020-2021 fiscal year, the sum of
3647 \$72,500 in nonrecurring funds is appropriated from the General
3648 Revenue Fund to the Department of Revenue to implement the
3649 amendments to s. 212.031, Florida Statutes, made by this act.

3650 Section 74. The Division of Law Revision is directed to
3651 replace the phrase "the effective date of this act" wherever it
3652 occurs in this act with the date this act becomes a law.

3653 Section 75. (1) The Department of Revenue is authorized,
3654 and all conditions are deemed met, to adopt emergency rules
3655 pursuant to s. 120.54(4), Florida Statutes, for the purpose of
3656 implementing the changes made by this act to ss. 206.05,
3657 206.8741, 206.90, 212.05, 212.134, 212.181, 213.21, and
3658 220.1105, Florida Statutes. Notwithstanding any other provision
3659 of law, emergency rules adopted pursuant to this subsection are
3660 effective for 6 months after adoption and may be renewed during
3661 the pendency of procedures to adopt permanent rules addressing
3662 the subject of the emergency rules.



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3663 (2) This section shall take effect upon this act becoming a
3664 law.

3665 Section 76. Except as otherwise expressly provided in this
3666 act, and except for this section, which shall take effect upon
3667 this act becoming a law, this act shall take effect July 1,
3668 2020.

3669
3670 ===== T I T L E A M E N D M E N T =====

3671 And the title is amended as follows:

3672 Delete everything before the enacting clause
3673 and insert:

3674 A bill to be entitled
3675 An act relating to taxation; amending s. 125.0104,
3676 F.S.; authorizing certain counties imposing the
3677 tourist development tax to use the revenues for
3678 certain parks or trails; authorizing such counties to
3679 use such revenues to defray the cost of water quality
3680 improvement projects if certain conditions are met;
3681 providing for expiration; increasing a population
3682 limit on counties that may use revenues for certain
3683 additional uses; revising authorized uses of tourist
3684 development tax revenues for a specified county;
3685 requiring that certain revenues be distributed in a
3686 specified manner in such county; amending s. 189.033,
3687 F.S.; defining the term "disproportionally affected
3688 county"; conforming a provision to changes made by the
3689 act; amending s. 192.001, F.S.; revising the
3690 definition of the term "inventory" for property tax
3691 purposes; defining the terms "heavy equipment rental



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3692 dealer" and "short-term rental"; revising the
3693 definition of the term "tangible personal property" to
3694 specify the conditions under which certain
3695 construction work constructed or installed by certain
3696 electric utilities is deemed substantially completed;
3697 creating s. 193.019, F.S.; defining the terms
3698 "department" and "hospital"; requiring county property
3699 appraisers to annually calculate and submit to the
3700 Department of Revenue the valuation of certain
3701 property tax exemptions granted to property owned by
3702 hospitals; requiring hospitals to submit certain
3703 information to the department within a certain
3704 timeframe; specifying requirements for the department;
3705 requiring the department to adopt a form by rule;
3706 creating s. 193.1557, F.S.; extending the timeframe
3707 within which certain changes to property damaged or
3708 destroyed by Hurricane Michael must commence to
3709 prevent the assessed value of the property from
3710 increasing; providing applicability; providing for
3711 future repeal; amending s. 194.011, F.S.; revising
3712 requirements for certain community associations in
3713 providing notice to unit owners of an intent to
3714 petition the value adjustment board; decreasing the
3715 minimum period for a unit owner to elect to opt out of
3716 a petition; authorizing such community associations to
3717 represent, prosecute on behalf of, and defend their
3718 unit owners in certain proceedings; making clarifying
3719 changes; providing construction and applicability;
3720 amending s. 194.035, F.S.; specifying circumstances



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3721 under which a special magistrate's appraisal may not
3722 be submitted as evidence to a value adjustment board;
3723 amending s. 194.181, F.S.; revising and specifying
3724 parties to a tax suit involving condominium
3725 associations or cooperative associations; specifying
3726 requirements for such associations in notifying and
3727 advising unit owners relating to certain proceedings;
3728 providing construction; amending s. 195.073, F.S.;
3729 revising the property classifications for certain
3730 multifamily housing and commercial and industrial
3731 properties; amending s. 195.096, F.S.; revising
3732 requirements for the Department of Revenue's review
3733 and publication of findings of county assessment
3734 rolls; amending s. 196.173, F.S.; revising the
3735 military operations that qualify certain
3736 servicemembers for an additional ad valorem tax
3737 exemption; providing applicability; revising the
3738 deadlines for applying for additional ad valorem tax
3739 exemptions for certain servicemembers for a specified
3740 tax year; authorizing a property appraiser to grant an
3741 exemption for an untimely filed application if certain
3742 conditions are met; providing procedures for an
3743 applicant to file a petition with the value adjustment
3744 board if an application is denied; providing
3745 applicability; amending s. 196.1978, F.S.; providing
3746 applicability of the affordable housing property tax
3747 exemption to vacant units if certain conditions are
3748 met; providing retroactive operation; providing
3749 legislative intent relating to ownership of exempt



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3750 property by certain limited liability companies;
3751 providing applicability of the tax exemption, under
3752 certain circumstances, to certain units occupied by
3753 natural persons or families whose income no longer
3754 meets income limits; exempting, rather than providing
3755 a discount, from ad valorem taxation for certain
3756 multifamily project property; conforming provisions to
3757 changes made by the act; amending s. 196.198, F.S.;
3758 exempting certain property owned by a house of public
3759 worship and used by an educational institution from ad
3760 valorem taxes; providing construction and
3761 applicability; exempting land, buildings, and real
3762 property improvements used exclusively for educational
3763 purposes from ad valorem taxes if certain criteria are
3764 met; providing that the educational institution shall
3765 receive the full benefit of the exemption; requiring
3766 the property owner to make certain disclosures to the
3767 educational institution; amending s. 200.065, F.S.;
3768 authorizing a property appraiser in a county for which
3769 the Governor has declared a state of emergency to post
3770 notices of proposed property taxes on its website if
3771 mailing the notice is not possible; providing for an
3772 extension of sending the notice during such state of
3773 emergency; specifying a duty of the property
3774 appraiser; specifying hearing advertisement
3775 requirements for multicounty taxing authorities under
3776 certain circumstances; specifying procedures and
3777 requirements for taxing authorities, counties, and
3778 school districts for hearings and notices in the event



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3779 of a state of emergency; amending s. 200.069, F.S.;

3780 specifying a limitation on information that property

3781 appraisers may include in the notice of ad valorem

3782 taxes and non-ad valorem assessments; amending s.

3783 202.12, F.S.; reducing the tax rates applied to the

3784 sale of communications services and the retail sale of

3785 direct-to-home satellite services; amending ss.

3786 202.12001 and 203.001, F.S.; conforming provisions to

3787 changes made by the act; amending s. 206.05, F.S.;

3788 increasing the maximum bond the department may require

3789 from a terminal supplier, importer, exporter, or

3790 wholesaler of motor fuel; amending s. 206.8741, F.S.;

3791 revising a penalty for failure to provide or post a

3792 notice relating to dyed diesel fuel; amending s.

3793 206.90, F.S.; increasing the maximum bond the

3794 department may require from a terminal supplier,

3795 importer, exporter, or wholesaler of diesel fuel;

3796 amending s. 212.0305, F.S.; revising authorized uses

3797 of, and distribution requirements for, charter county

3798 convention development tax revenues for a specified

3799 county; providing restrictions on the use of funds;

3800 amending s. 212.0306, F.S.; providing a name for a

3801 certain local option food and beverage tax in a

3802 specified county; revising authorized uses of the

3803 proceeds of the tax; prohibiting certain interlocal

3804 agreements and contracts from being renewed or

3805 extended; specifying requirements for the distribution

3806 of certain proceeds; amending s. 212.031, F.S.;

3807 reducing the tax levied on rental or license fees



3808 charged for the use of real property; amending s.
3809 212.04, F.S.; exempting Formula 1 Grand Prix
3810 admissions from the admissions tax; amending s.
3811 212.05, F.S.; revising timeframes for certain
3812 documentation to be provided to the department for the
3813 purposes of a sales tax exemption for the sale of
3814 certain boats and aircraft; specifying the applicable
3815 sales tax rate on the sale of a new mobile home;
3816 defining the term "new mobile home"; amending s.
3817 212.055, F.S.; providing that any charter county and
3818 regional transportation system surtax for a specified
3819 county expires on a specified date; specifying
3820 requirements for approval of any new levy of the
3821 surtax after that date; specifying a limitation on the
3822 duration of surtaxes levied pursuant to a referendum
3823 held on or after a certain date; requiring that
3824 resolutions to approve a school capital outlay surtax
3825 include a statement relating to the sharing of
3826 revenues with eligible charter schools in a specified
3827 manner; specifying authorized uses of surtax revenues
3828 shared with charter schools; providing an accounting
3829 requirement for charter schools; specifying the
3830 eligibility of charter schools; requiring that
3831 unencumbered funds revert to the sponsor under certain
3832 circumstances; providing applicability; creating s.
3833 212.134, F.S.; specifying requirements for payment
3834 settlement entities, or their electronic payment
3835 facilitators or contracted third parties, in
3836 submitting information returns to the department;



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3837 defining the term "payment settlement entity";
3838 providing penalties; authorizing the department's
3839 executive director or his or her designee to waive
3840 penalties under certain circumstances; creating s.
3841 212.181, F.S.; specifying requirements for counties
3842 and the department in updating certain databases and
3843 determining business addresses for sales tax purposes;
3844 specifying a requirement for certain counties imposing
3845 a tourist development tax; providing procedures and
3846 requirements for correcting certain misallocations of
3847 certain tax distributions; providing construction;
3848 authorizing the department to adopt rules; amending s.
3849 212.20, F.S.; extending the period of distribution of
3850 sales tax proceeds to the professional golf hall of
3851 fame; creating s. 215.179, F.S.; prohibiting an owner
3852 of a public building or the owner's employee from
3853 seeking, accepting, or soliciting consideration for
3854 providing a certain allocation letter relating to
3855 energy efficient commercial building property;
3856 specifying a requirement for signing and returning the
3857 allocation letter; requiring certain persons to file
3858 an allocation request to the Department of Financial
3859 Services; providing construction; creating s.
3860 213.0537, F.S.; authorizing the department to provide
3861 certain official correspondence to taxpayers
3862 electronically upon the affirmative request of the
3863 taxpayer; providing construction; defining terms;
3864 amending s. 213.21, F.S.; providing that the period
3865 for filing a claim for certain refunds is tolled



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3866 during a period in which a taxpayer is engaged in
3867 certain informal conference procedures; amending s.
3868 220.1105, F.S.; revising the definition of the term
3869 "final tax liability" for certain purposes; providing
3870 for retroactive application; amending s. 220.1845,
3871 F.S.; increasing, for a specified fiscal year, the
3872 total amount of contaminated site rehabilitation tax
3873 credits; creating s. 220.197, F.S.; defining the term
3874 "NAICS"; providing a credit against the corporate
3875 income tax, for a specified amount and for a specified
3876 taxable year, for taxpayers classified in the sales
3877 financing or passenger car rental or leasing
3878 industries which meet certain criteria; providing for
3879 retroactive operation; amending s. 288.106, F.S.;
3880 authorizing a qualified target industry business
3881 located in a county affected by Hurricane Michael to
3882 submit a request to the Department of Economic
3883 Opportunity for an economic recovery extension in lieu
3884 of a tax refund claim scheduled to be submitted during
3885 a specified timeframe; authorizing the Department of
3886 Economic Opportunity to waive certain requirements
3887 during a specified timeframe; requiring the Department
3888 of Economic Opportunity to state any waiver in
3889 writing; providing that certain businesses are
3890 eligible for a specified tax refund payment; defining
3891 the term "county affected by Hurricane Michael";
3892 deleting obsolete provisions; deleting a provision
3893 relating to the future expiration of certification for
3894 the tax refund program for qualified target industry



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3895 businesses; amending s. 288.1168, F.S.; extending the
3896 repeal date of provisions relating to the professional
3897 golf hall of fame facility; amending s. 319.32, F.S.;
3898 requiring a tax collector to determine additional
3899 service charges to be collected by privately owned
3900 license plate agents; requiring that such service
3901 charges be itemized and disclosed to the person paying
3902 the service charge; requiring the license plate agent
3903 to enter into a certain contract with the tax
3904 collector; amending s. 320.03, F.S.; specifying
3905 requirements for the Department of Highway Safety and
3906 Motor Vehicles relating to certain data access and
3907 interface functionality; requiring the Department of
3908 Highway Safety and Motor Vehicles, county tax
3909 collectors, and certain vendors to enter into certain
3910 memorandums of understanding; amending ss. 320.04 and
3911 328.72, F.S.; requiring a tax collector to determine
3912 additional service charges to be collected by
3913 privately owned license plate agents; requiring that
3914 such service charges be itemized and disclosed to the
3915 person paying the service charge; requiring the
3916 license plate agent to enter into a certain contract
3917 with the tax collector; amending s. 328.73, F.S.;
3918 specifying requirements for the Department of Highway
3919 Safety and Motor Vehicles relating to certain data
3920 access and interface functionality; requiring the
3921 Department of Highway Safety and Motor Vehicles and
3922 certain vendors to enter into certain memorandums of
3923 understanding; amending s. 376.30781, F.S.;



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3924 increasing, for a specified fiscal year, the total
3925 amount of tax credits for the rehabilitation of
3926 drycleaning-solvent-contaminated sites and brownfield
3927 sites in designated brownfield areas; amending s.
3928 413.4021, F.S.; increasing the percentage of revenues
3929 collected from the tax collection enforcement
3930 diversion program which must be distributed for
3931 specified purposes; amending s. 443.163, F.S.;
3932 specifying that Employers Quarterly Reports filed with
3933 the Department of Economic Opportunity by certain
3934 employers must include any corrections; deleting an
3935 additional filing requirement for certain persons;
3936 revising penalties for employers failing to properly
3937 file the report or failing to properly remit
3938 contributions or reimbursements; revising criteria for
3939 requesting a waiver of a penalty with the tax
3940 collection service provider; amending s. 626.932,
3941 F.S.; decreasing the rate of the surplus lines tax;
3942 revising the applicable tax on certain surplus lines
3943 policies; requiring surplus lines agents to report
3944 certain information to the Florida Surplus Lines
3945 Service Office; amending s. 718.111, F.S.; revising a
3946 condominium association's authority as a party in
3947 certain tax suits; providing construction and
3948 applicability; amending s. 1013.64, F.S.; providing
3949 that educational facilities and sites funded solely
3950 through local impact fees are exempt from certain
3951 prohibited uses of funds; amending chapter 2018-6,
3952 L.O.F.; providing retroactive applicability of a



3953 certain amendment to the credit carryforward period
3954 under the Florida Tax Credit Scholarship Program;
3955 providing sales tax exemptions for certain clothing,
3956 wallets, bags, school supplies, personal computers,
3957 and personal computer-related accessories during a
3958 certain timeframe; defining terms; specifying
3959 locations where the exemptions do not apply;
3960 authorizing certain dealers to opt out of
3961 participating in the exemptions, subject to certain
3962 conditions; authorizing the department to adopt
3963 emergency rules; providing an appropriation; providing
3964 sales tax exemptions for certain disaster preparedness
3965 supplies during a certain timeframe; specifying
3966 locations where the exemptions do not apply; creating
3967 ss. 211.0252 and 212.1833, F.S.; providing credits
3968 against oil and gas production taxes and sales taxes
3969 payable by direct pay permit holders, respectively,
3970 under the Children's Promise Tax Credit; specifying
3971 requirements and procedures for, and limitations on,
3972 the credits; amending s. 220.02, F.S.; specifying the
3973 order in which the corporate income tax credit under
3974 the Children's Promise Tax Credit is applied; amending
3975 s. 220.13, F.S.; revising the definition of the term
3976 "adjusted federal income"; amending s. 220.186, F.S.;
3977 revising the calculation of the corporate income tax
3978 credit for the Florida alternative minimum tax;
3979 creating s. 220.1876, F.S.; providing a credit against
3980 the corporate income tax under the Children's Promise
3981 Tax Credit; specifying requirements and procedures



3982 for, and limitations on, the credit; creating s.
3983 402.62, F.S.; creating the Children's Promise Tax
3984 Credit; defining terms; specifying requirements for
3985 the Department of Children and Families in designating
3986 eligible charitable organizations; specifying
3987 requirements for eligible charitable organizations
3988 receiving contributions; specifying duties of the
3989 Department of Children and Families; specifying a
3990 limitation on, and application procedures for, the tax
3991 credit; specifying requirements and procedures for,
3992 and restrictions on, the carryforward, conveyance,
3993 transfer, assignment, and rescindment of credits;
3994 specifying requirements and procedures for the
3995 department; providing construction; authorizing the
3996 department, the Department of Children and Families,
3997 and the Division of Alcoholic Beverages and Tobacco of
3998 the Department of Business and Professional Regulation
3999 to develop a cooperative agreement and adopt rules;
4000 authorizing certain interagency information-sharing;
4001 creating ss. 561.1212 and 624.51056, F.S.; providing
4002 credits against excise taxes on certain alcoholic
4003 beverages and the insurance premium tax, respectively,
4004 under the Children's Promise Tax Credit; specifying
4005 requirements and procedures for, and limitations on,
4006 the credits; authorizing the department to adopt
4007 emergency rules to implement provisions related to the
4008 Children's Promise Tax Credit; providing an
4009 appropriation; requiring the Florida Institute for
4010 Child Welfare to provide a specified report to the



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4011 Governor and the Legislature by a specified date;
4012 providing an appropriation; providing a directive to
4013 the Division of Law Revision; authorizing the
4014 department to adopt emergency rules for certain
4015 purposes; providing effective dates.