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LEGISLATIVE ACTION

Senate	.	House
Comm: FAV	.	
03/11/2020	.	
Floor: 1/RS/2R	.	
03/12/2020 07:00 PM	.	
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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. Section 189.033, Florida Statutes, is amended to read:

189.033 Independent special district services in disproportionally affected county; rate reduction for providers providing economic benefits.—If the governing body of an independent special district that provides water, wastewater,

and sanitation services in a disproportionally affected county~~, as defined in s. 288.106(8),~~ determines that a new user or the expansion of an existing user of one or more of its utility systems will provide a significant benefit to the community in terms of increased job opportunities, economies of scale, or economic development in the area, the governing body may authorize a reduction of its rates, fees, or charges for that user for a specified period of time. A governing body that exercises this power must do so by resolution that states the anticipated economic benefit justifying the reduction as well as the period of time that the reduction will remain in place. As used in this section, the term "disproportionally affected county" means Bay County, Escambia County, Franklin County, Gulf County, Okaloosa County, Santa Rosa County, Walton County, or Wakulla County.

Section 2. Paragraphs (c) and (d) of subsection (11) of section 192.001, Florida Statutes, are amended to read:

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

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

(c)1. "Inventory" means only those chattels consisting of items commonly referred to as goods, wares, and merchandise (as well as inventory) which are held for sale or lease to customers in the ordinary course of business. Supplies and raw materials shall be considered to be inventory only to the extent that they are acquired for sale or lease to customers in the ordinary

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course of business or will physically become a part of merchandise intended for sale or lease to customers in the ordinary course of business. Partially finished products which when completed will be held for sale or lease to customers in the ordinary course of business shall be deemed items of inventory. All livestock shall be considered inventory. Items of inventory held for lease to customers in the ordinary course of business, rather than for sale, shall be deemed inventory only prior to the initial lease of such items. For the purposes of this section, fuels used in the production of electricity shall be considered inventory.

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

3. Notwithstanding any provision in this section to the contrary, the term "inventory," for all levies other than school district levies, also means construction equipment owned by a heavy equipment rental dealer that is for sale or short-term rental in the normal course of business on the annual assessment date. For the purposes of this chapter and chapter 196, the term "heavy equipment rental dealer" means a person or an entity principally engaged in the business of short-term rental and sale of equipment described under 532412 of the North American Industry Classification System, including attachments for the

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equipment or other ancillary equipment. As used in this subparagraph, the term "short-term rental" means the rental of a dealer's heavy equipment rental property for less than 365 days under an open-ended contract or under a contract with unlimited terms. The prior short-term rental of any construction or industrial equipment does not disqualify such property from qualifying as inventory under this paragraph following the term of such rental. The term "inventory" does not include heavy equipment rented with an operator.

(d) "Tangible personal property" means all goods, chattels, and other articles of value (but does not include the vehicular items enumerated in s. 1(b), Art. VII of the State Constitution and elsewhere defined) capable of manual possession and whose chief value is intrinsic to the article itself. "Construction work in progress" consists of those items of tangible personal property commonly known as fixtures, machinery, and equipment when in the process of being installed in new or expanded improvements to real property and whose value is materially enhanced upon connection or use with a preexisting, taxable, operational system or facility. Construction work in progress shall be deemed substantially completed when connected with the preexisting, taxable, operational system or facility. For the purposes of tangible personal property constructed or installed by an electric utility, construction work in progress is not deemed substantially completed unless all permits or approvals required to generate electricity for sale, excluding test generation, have been received or approved. Inventory and household goods are expressly excluded from this definition.

Section 3. Section 193.019, Florida Statutes, is created to

read:

193.019 Hospitals; community benefit reporting.—

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

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

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

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

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

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

(5) If the department determines that the net community benefit expense does not equal or exceed the value of the exemption, it shall notify the respective property appraiser to reduce the exemption proportionately so that it equals the ratio of the tax reduction to the net community benefit expense.

(6) The department shall publish the data collected

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pursuant to this section for each hospital from a county property appraiser, including the net community benefit expense reported in the Internal Revenue Service Form 990, Schedule H.

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

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

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

Section 5. Paragraph (e) of subsection (3) of section 194.011, Florida Statutes, is amended to read:

194.011 Assessment notice; objections to assessments.—

(3) A petition to the value adjustment board must be in substantially the form prescribed by the department. Notwithstanding s. 195.022, a county officer may not refuse to accept a form provided by the department for this purpose if the taxpayer chooses to use it. A petition to the value adjustment board must be signed by the taxpayer or be accompanied at the time of filing by the taxpayer's written authorization or power of attorney, unless the person filing the petition is listed in s. 194.034(1)(a). A person listed in s. 194.034(1)(a) may file a petition with a value adjustment board without the taxpayer's signature or written authorization by certifying under penalty of perjury that he or she has authorization to file the petition

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on behalf of the taxpayer. If a taxpayer notifies the value adjustment board that a petition has been filed for the taxpayer's property without his or her consent, the value adjustment board may require the person filing the petition to provide written authorization from the taxpayer authorizing the person to proceed with the appeal before a hearing is held. If the value adjustment board finds that a person listed in s. 194.034(1)(a) willfully and knowingly filed a petition that was not authorized by the taxpayer, the value adjustment board shall require such person to provide the taxpayer's written authorization for representation to the value adjustment board clerk before any petition filed by that person is heard, for 1 year after imposition of such requirement by the value adjustment board. A power of attorney or written authorization is valid for 1 assessment year, and a new power of attorney or written authorization by the taxpayer is required for each subsequent assessment year. A petition shall also describe the property by parcel number and shall be filed as follows:

(e)1. A condominium association, a cooperative association, or any homeowners' association as defined in s. 723.075, with approval of its board of administration or directors, may file with the value adjustment board a single joint petition on behalf of any association members who own parcels of property which the property appraiser determines are substantially similar with respect to location, proximity to amenities, number of rooms, living area, and condition. The condominium association, cooperative association, or homeowners' association as defined in s. 723.075 shall provide the unit owners with notice of its intent to petition the value adjustment board by

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hand delivery or certified mail, return receipt requested, except that such notice may be electronically transmitted to a unit owner who has expressly consented in writing to receiving notices by electronic transmission. If the association is a condominium association or cooperative association, the notice must also be posted conspicuously on the condominium or cooperative property in the same manner as a notice of board meeting under ss. 718.112(2) and 719.106(1). Such notice must ~~and shall~~ provide at least 14 ~~20~~ days for a unit owner to elect, in writing, that his or her unit not be included in the petition.

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

Section 6. Subsection (1) of section 194.035, Florida Statutes, is amended to read:

194.035 Special magistrates; property evaluators.—

(1) In counties having a population of more than 75,000, the board shall appoint special magistrates for the purpose of taking testimony and making recommendations to the board, which recommendations the board may act upon without further hearing. These special magistrates may not be elected or appointed officials or employees of the county but shall be selected from


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a list of those qualified individuals who are willing to serve as special magistrates. Employees and elected or appointed officials of a taxing jurisdiction or of the state may not serve as special magistrates. The clerk of the board shall annually notify such individuals or their professional associations to make known to them that opportunities to serve as special magistrates exist. The Department of Revenue shall provide a list of qualified special magistrates to any county with a population of 75,000 or less. Subject to appropriation, the department shall reimburse counties with a population of 75,000 or less for payments made to special magistrates appointed for the purpose of taking testimony and making recommendations to the value adjustment board pursuant to this section. The department shall establish a reasonable range for payments per case to special magistrates based on such payments in other counties. Requests for reimbursement of payments outside this range shall be justified by the county. If the total of all requests for reimbursement in any year exceeds the amount available pursuant to this section, payments to all counties shall be prorated accordingly. If a county having a population less than 75,000 does not appoint a special magistrate to hear each petition, the person or persons designated to hear petitions before the value adjustment board or the attorney appointed to advise the value adjustment board shall attend the training provided pursuant to subsection (3), regardless of whether the person would otherwise be required to attend, but shall not be required to pay the tuition fee specified in subsection (3). A special magistrate appointed to hear issues of exemptions, classifications, and determinations that a change of

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ownership, a change of ownership or control, or a qualifying improvement has occurred shall be a member of The Florida Bar with no less than 5 years' experience in the area of ad valorem taxation. A special magistrate appointed to hear issues regarding the valuation of real estate shall be a state certified real estate appraiser with not less than 5 years' experience in real property valuation. A special magistrate appointed to hear issues regarding the valuation of tangible personal property shall be a designated member of a nationally recognized appraiser's organization with not less than 5 years' experience in tangible personal property valuation. A special magistrate need not be a resident of the county in which he or she serves. A special magistrate may not represent a person before the board in any tax year during which he or she has served that board as a special magistrate. An appraisal may not be submitted as evidence to a value adjustment board in any year that the person who performed the appraisal serves as a special magistrate to that value adjustment board. Before appointing a special magistrate, a value adjustment board shall verify the special magistrate's qualifications. The value adjustment board shall ensure that the selection of special magistrates is based solely upon the experience and qualifications of the special magistrate and is not influenced by the property appraiser. The special magistrate shall accurately and completely preserve all testimony and, in making recommendations to the value adjustment board, shall include proposed findings of fact, conclusions of law, and reasons for upholding or overturning the determination of the property appraiser. The expense of hearings before magistrates and any compensation of special magistrates shall be

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borne three-fifths by the board of county commissioners and two-fifths by the school board. When appointing special magistrates or when scheduling special magistrates for specific hearings, the board, the board attorney, and the board clerk may not consider the dollar amount or percentage of any assessment reductions recommended by any special magistrate in the current year or in any previous year.

Section 7. Subsection (2) of section 194.181, Florida Statutes, is amended to read:

194.181 Parties to a tax suit.—

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

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

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

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

a. Retain their own counsel to defend the appeal;

b. Choose not to defend the appeal; or

c. Be represented together with unit owners by the association.

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

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

Section 8. Paragraphs (a) and (b) of subsection (1) of section 195.073, Florida Statutes, are amended to read:

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

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

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

1. Single family.

2. Mobile homes.

3. Multifamily, up to nine units.

4. Condominiums.

5. Cooperatives.

6. Retirement homes.

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

Section 9. Subsection (2) and paragraph (a) of subsection (3) of section 195.096, Florida Statutes, are amended to read:

195.096 Review of assessment rolls.—

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

(a) The department shall, at least 30 days prior to the beginning of an in-depth review in any county, notify the property appraiser in the county of the pending review. At the request of the property appraiser, the department shall consult with the property appraiser regarding the classifications and strata to be studied, in order that the review will be useful to

the property appraiser in evaluating his or her procedures.

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

(c) In conducting assessment ratio studies, the department must use all practicable steps, including stratified statistical and analytical reviews and sale-qualification studies, to maximize the representativeness or statistical reliability of samples of properties in tests of each classification, stratum, or roll made the subject of a ratio study published by it. The department shall document and retain records of the measures of representativeness of the properties studied in compliance with this section. Such documentation must include a record of findings used as the basis for the approval or disapproval of the tax roll in each county pursuant to s. 193.1142. In addition, to the greatest extent practicable, the department shall study assessment roll strata by subclassifications such as value groups and market areas for each classification or stratum to be studied, to maximize the representativeness of ratio study samples. For purposes of this section, the department shall rely primarily on an assessment-to-sales-ratio study in conducting assessment ratio studies in those classifications of property specified in subsection (3) for which there are adequate market sales. The department shall compute the median and the value-weighted mean for each classification or subclassification

studied and for the roll as a whole.

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

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

(f) Within 120 days after receipt of a county assessment roll by the executive director of the department pursuant to s. 193.1142(1), or within 10 days after approval of the assessment roll, whichever is later, the department shall complete the

review for that county and publish the department's findings. The findings must include ~~a statement of the confidence interval for the median and such other~~ measures as may be appropriate for each classification or subclassification studied ~~and for the roll as a whole,~~ and related statistical and analytical details. The measures in the findings must be based on:

1. A 95-percent level of confidence; or

2. Ratio study standards that are generally accepted by professional appraisal organizations in developing a statistically valid sampling plan if a 95-percent level of confidence is not attainable.

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

(3)(a) Upon completion of review pursuant to paragraph (2)(f), the department shall publish the results of reviews conducted under this section. The results must include all statistical and analytical measures computed under this section for the real property assessment roll ~~as a whole, the personal~~

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~~property assessment roll as a whole,~~ and independently for the following real property classes if the classes constituted 5 percent or more of the total assessed value of real property in a county on the previous tax roll:

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

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

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

4. Vacant lots.

5. Nonagricultural acreage and other undeveloped parcels.

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

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

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

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Section 10. Effective upon this act becoming a law, subsection (2) of section 196.173, Florida Statutes, is amended to read:

196.173 Exemption for deployed servicemembers.—

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

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

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

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

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

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

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

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

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

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

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

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

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

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

(m) ~~(n)~~ Operation Freedom’s Sentinel, which began on January

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1, 2015.

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

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

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

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

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

Section 11. The amendment made by this act to s. 196.173(2), Florida Statutes, first applies to the 2020 ad valorem tax roll.

Section 12. Application deadline for additional ad valorem tax exemption for specified deployments.—

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

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

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

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

(c) The applicant produces sufficient evidence, as determined by the property appraiser, which demonstrates that the applicant was unable to apply for the exemption in a timely

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manner or otherwise demonstrates extenuating circumstances that warrant granting the exemption.

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

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

Section 13. Effective upon becoming a law and operating retroactively to January 1, 2020, subsection (1) of section 196.1978, Florida Statutes, is amended to read:

196.1978 Affordable housing property exemption.—

(1) Property used to provide affordable housing to eligible persons as defined by s. 159.603 and natural persons or families meeting the extremely-low-income, very-low-income, low-income, or moderate-income limits specified in s. 420.0004, which is owned entirely by a nonprofit entity that is a corporation not for profit, qualified as charitable under s. 501(c)(3) of the Internal Revenue Code and in compliance with Rev. Proc. 96-32, 1996-1 C.B. 717, is considered property owned by an exempt

entity and used for a charitable purpose, and those portions of the affordable housing property that provide housing to natural persons or families classified as extremely low income, very low income, low income, or moderate income under s. 420.0004 are exempt from ad valorem taxation to the extent authorized under s. 196.196. All property identified in this subsection ~~section~~ must comply with the criteria provided under s. 196.195 for determining exempt status and applied by property appraisers on an annual basis. The Legislature intends that any property owned by a limited liability company which is disregarded as an entity for federal income tax purposes pursuant to Treasury Regulation 301.7701-3(b)(1)(ii) be treated as owned by its sole member. Units that are vacant shall be treated as portions of the affordable housing property exempt under this subsection if a recorded land use restriction agreement in favor of the Florida Housing Finance Corporation or any other governmental or quasi-governmental jurisdiction requires that all residential units within the property be used in a manner that qualifies for the exemption under this subsection and if the units are being offered for rent.

Section 14. Effective January 1, 2021, section 196.1978, Florida Statutes, as amended by this act, is amended to read:

196.1978 Affordable housing property exemption.—

(1) Property used to provide affordable housing to eligible persons as defined by s. 159.603 and natural persons or families meeting the extremely-low-income, very-low-income, low-income, or moderate-income limits specified in s. 420.0004, which is owned entirely by a nonprofit entity that is a corporation not for profit, qualified as charitable under s. 501(c)(3) of the

Internal Revenue Code and in compliance with Rev. Proc. 96-32, 1996-1 C.B. 717, is considered property owned by an exempt entity and used for a charitable purpose, and those portions of the affordable housing property that provide housing to natural persons or families classified as extremely low income, very low income, low income, or moderate income under s. 420.0004 are exempt from ad valorem taxation to the extent authorized under s. 196.196. All property identified in this subsection must comply with the criteria provided under s. 196.195 for determining exempt status and applied by property appraisers on an annual basis. The Legislature intends that any property owned by a limited liability company which is disregarded as an entity for federal income tax purposes pursuant to Treasury Regulation 301.7701-3(b)(1)(ii) be treated as owned by its sole member. If the sole member of the limited liability company that owns the property is also a limited liability company that is disregarded as an entity for federal income tax purposes pursuant to Treasury Regulation 301.7701-3(b)(1)(ii), the Legislature intends that the property be treated as owned by the sole member of the limited liability company that owns the limited liability company that owns the property. Units that are vacant and units that are occupied by natural persons or families whose income no longer meets the income limits of this subsection, but whose income met those income limits at the time they became tenants, shall be treated as portions of the affordable housing property exempt under this subsection if a recorded land use restriction agreement in favor of the Florida Housing Finance Corporation or any other governmental or quasi-governmental jurisdiction requires that all residential units within the property be used

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in a manner that qualifies for the exemption under this subsection and if the units are being offered for rent.

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

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

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

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

(b) To receive the discount under paragraph (a), a qualified applicant must submit an application to the county

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property appraiser by March 1.

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

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

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

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

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

Section 15. Effective upon becoming a law, section 196.198, Florida Statutes, is amended to read:

196.198 Educational property exemption.—Educational institutions within this state and their property used by them or by any other exempt entity or educational institution exclusively for educational purposes are exempt from taxation. Sheltered workshops providing rehabilitation and retraining of individuals who have disabilities and exempted by a certificate under s. (d) of the federal Fair Labor Standards Act of 1938, as amended, are declared wholly educational in purpose and are exempt from certification, accreditation, and membership requirements set forth in s. 196.012. Those portions of property

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of college fraternities and sororities certified by the president of the college or university to the appropriate property appraiser as being essential to the educational process are exempt from ad valorem taxation. The use of property by public fairs and expositions chartered by chapter 616 is presumed to be an educational use of such property and is exempt from ad valorem taxation to the extent of such use. Property used exclusively for educational purposes shall be deemed owned by an educational institution if the entity owning 100 percent of the educational institution is owned by the identical persons who own the property, or if the entity owning 100 percent of the educational institution and the entity owning the property are owned by the identical natural persons. Land, buildings, and other improvements to real property used exclusively for educational purposes shall be deemed owned by an educational institution if the entity owning 100 percent of the land is a nonprofit entity and the land is used, under a ground lease or other contractual arrangement, by an educational institution that owns the buildings and other improvements to the real property, is a nonprofit entity under s. 501(c)(3) of the Internal Revenue Code, and provides education limited to students in prekindergarten through grade 8. Notwithstanding ss. 196.195 and 196.196, property owned by a house of public worship and used by an educational institution for educational purposes limited to students in preschool through grade 8 shall be exempt from ad valorem taxes. If legal title to property is held by a governmental agency that leases the property to a lessee, the property shall be deemed to be owned by the governmental agency and used exclusively for educational purposes if the

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governmental agency continues to use such property exclusively for educational purposes pursuant to a sublease or other contractual agreement with that lessee. If the title to land is held by the trustee of an irrevocable inter vivos trust and if the trust grantor owns 100 percent of the entity that owns an educational institution that is using the land exclusively for educational purposes, the land is deemed to be property owned by the educational institution for purposes of this exemption. Property owned by an educational institution shall be deemed to be used for an educational purpose if the institution has taken affirmative steps to prepare the property for educational use. The term "affirmative steps" means environmental or land use permitting activities, creation of architectural plans or schematic drawings, land clearing or site preparation, construction or renovation activities, or other similar activities that demonstrate commitment of the property to an educational use.

Section 16. The amendment made by this act to s. 196.198, Florida Statutes, relating to certain property owned by a house of public worship, is intended to clarify existing law and shall apply to actions pending on the effective date of this act.

Section 17. Section 196.198, Florida Statutes, as amended by this act, is amended to read:

196.198 Educational property exemption.—Educational institutions within this state and their property used by them or by any other exempt entity or educational institution exclusively for educational purposes are exempt from taxation. Sheltered workshops providing rehabilitation and retraining of individuals who have disabilities and exempted by a certificate

under s. (d) of the federal Fair Labor Standards Act of 1938, as amended, are declared wholly educational in purpose and are exempt from certification, accreditation, and membership requirements set forth in s. 196.012. Those portions of property of college fraternities and sororities certified by the president of the college or university to the appropriate property appraiser as being essential to the educational process are exempt from ad valorem taxation. The use of property by public fairs and expositions chartered by chapter 616 is presumed to be an educational use of such property and is exempt from ad valorem taxation to the extent of such use. Property used exclusively for educational purposes shall be deemed owned by an educational institution if the entity owning 100 percent of the educational institution is owned by the identical persons who own the property, or if the entity owning 100 percent of the educational institution and the entity owning the property are owned by the identical natural persons. Land, buildings, and other improvements to real property used exclusively for educational purposes shall be deemed owned by an educational institution if the entity owning 100 percent of the land is a nonprofit entity and the land is used, under a ground lease or other contractual arrangement, by an educational institution that owns the buildings and other improvements to the real property, is a nonprofit entity under s. 501(c)(3) of the Internal Revenue Code, and provides education limited to students in prekindergarten through grade 8. Land, buildings, and other improvements to real property used exclusively for educational purposes shall be deemed owned by an educational institution if the educational institution that currently uses

the land, buildings, and other improvements for educational purposes received the exemption under this section on the same property in any 10 consecutive prior years or is an educational institution described in s. 212.0602, and, under a lease, the educational institution is responsible for any taxes owed and for ongoing maintenance and operational expenses for the land, buildings, and other improvements. For such leasehold properties, the educational institution shall receive the full benefit of the exemption. The owner of the property shall disclose to the educational institution the full amount of the benefit derived from the exemption and the method for ensuring that the educational institution receives the benefit.

Notwithstanding ss. 196.195 and 196.196, property owned by a house of public worship and used by an educational institution for educational purposes limited to students in preschool through grade 8 shall be exempt from ad valorem taxes. If legal title to property is held by a governmental agency that leases the property to a lessee, the property shall be deemed to be owned by the governmental agency and used exclusively for educational purposes if the governmental agency continues to use such property exclusively for educational purposes pursuant to a sublease or other contractual agreement with that lessee. If the title to land is held by the trustee of an irrevocable inter vivos trust and if the trust grantor owns 100 percent of the entity that owns an educational institution that is using the land exclusively for educational purposes, the land is deemed to be property owned by the educational institution for purposes of this exemption. Property owned by an educational institution shall be deemed to be used for an educational purpose if the

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institution has taken affirmative steps to prepare the property for educational use. The term "affirmative steps" means environmental or land use permitting activities, creation of architectural plans or schematic drawings, land clearing or site preparation, construction or renovation activities, or other similar activities that demonstrate commitment of the property to an educational use.

Section 18. Effective upon this act becoming a law, paragraphs (b), (d), (e), and (f) of subsection (2) of section 200.065, Florida Statutes, are amended to read:

200.065 Method of fixing millage.—

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

(b) Within 35 days of certification of value pursuant to subsection (1), each taxing authority shall advise the property appraiser of its proposed millage rate, of its rolled-back rate computed pursuant to subsection (1), and of the date, time, and place at which a public hearing will be held to consider the proposed millage rate and the tentative budget. The property appraiser shall utilize this information in preparing the notice of proposed property taxes pursuant to s. 200.069. The deadline for mailing the notice shall be the later of 55 days after certification of value pursuant to subsection (1) or 10 days after either the date the tax roll is approved or the interim roll procedures under s. 193.1145 are instituted. <u>However, for counties for which a state of emergency was declared by executive order or proclamation of the Governor pursuant to</u>

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chapter 252, if mailing is not possible during the state of emergency, the property appraiser may post the notice on the county's website. If the deadline for mailing the notice of proposed property taxes is 10 days after the date the tax roll is approved or the interim roll procedures are instituted, all subsequent deadlines provided in this section shall be extended. In addition, the deadline for mailing the notice may be extended for 30 days in counties for which a state of emergency was declared by executive order or proclamation of the Governor pursuant to chapter 252, and property appraisers may use alternate methods of distribution only when mailing the notice is not possible. In such event, however, property appraisers must work with county tax collectors to ensure the timely assessment and collection of taxes. The number of days by which the deadlines shall be extended shall equal the number of days by which the deadline for mailing the notice of proposed taxes is extended beyond 55 days after certification. If any taxing authority fails to provide the information required in this paragraph to the property appraiser in a timely fashion, the taxing authority shall be prohibited from levying a millage rate greater than the rolled-back rate computed pursuant to subsection (1) for the upcoming fiscal year, which rate shall be computed by the property appraiser and used in preparing the notice of proposed property taxes. Each multicounty taxing authority that levies taxes in any county that has extended the deadline for mailing the notice due to a declared state of emergency and that has noticed hearings in other counties must advertise the hearing at which it intends to adopt a tentative budget and millage rate in a newspaper of general paid

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circulation within each county not less than 2 days or more than 5 days before the hearing.

(d) Within 15 days after the meeting adopting the tentative budget, the taxing authority shall advertise in a newspaper of general circulation in the county as provided in subsection (3), its intent to finally adopt a millage rate and budget. A public hearing to finalize the budget and adopt a millage rate shall be held not less than 2 days nor more than 5 days after the day that the advertisement is first published. In the event of a need to postpone or recess the final meeting due to a declared state of emergency, the taxing authority may postpone or recess the hearing for up to 7 days and shall post a prominent notice at the place of the original hearing showing the date, time, and place where the hearing will be reconvened. The posted notice shall measure not less than 8.5 by 11 inches. The taxing authority shall make every reasonable effort to provide reasonable notification of the continued hearing to the taxpayers. The information must also be posted on the taxing authority's website. During the hearing, the governing body of the taxing authority shall amend the adopted tentative budget as it sees fit, adopt a final budget, and adopt a resolution or ordinance stating the millage rate to be levied. The resolution or ordinance shall state the percent, if any, by which the millage rate to be levied exceeds the rolled-back rate computed pursuant to subsection (1), which shall be characterized as the percentage increase in property taxes adopted by the governing body. The adoption of the budget and the millage-levy resolution or ordinance shall be by separate votes. For each taxing authority levying millage, the name of the taxing authority, the

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rolled-back rate, the percentage increase, and the millage rate to be levied shall be publicly announced before ~~prior to~~ the adoption of the millage-levy resolution or ordinance. In no event may the millage rate adopted pursuant to this paragraph exceed the millage rate tentatively adopted pursuant to paragraph (c). If the rate tentatively adopted pursuant to paragraph (c) exceeds the proposed rate provided to the property appraiser pursuant to paragraph (b), or as subsequently adjusted pursuant to subsection (11), each taxpayer within the jurisdiction of the taxing authority shall be sent notice by first-class mail of his or her taxes under the tentatively adopted millage rate and his or her taxes under the previously proposed rate. The notice must be prepared by the property appraiser, at the expense of the taxing authority, and must generally conform to the requirements of s. 200.069. If such additional notice is necessary, its mailing must precede the hearing held pursuant to this paragraph by not less than 10 days and not more than 15 days.

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

~~prior to~~ adopting its tentative or final budget.

2. These hearings shall be held after 5 p.m. if scheduled on a day other than Saturday. No hearing shall be held on a Sunday. The county commission shall not schedule its hearings on days scheduled for hearings by the school board. The hearing dates scheduled by the county commission and school board shall not be utilized by any other taxing authority within the county for its public hearings. However, in counties for which a state of emergency was declared by executive order or proclamation of the Governor pursuant to chapter 252 and the rescheduling of hearings on the same day is unavoidable, the county commission and school board must conduct their hearings at different times, and other taxing authorities must schedule their hearings so as not to conflict with the times of the county commission and school board hearings. A multicounty taxing authority shall make every reasonable effort to avoid scheduling hearings on days utilized by the counties or school districts within its jurisdiction. Tax levies and budgets for dependent special taxing districts shall be adopted at the hearings for the taxing authority to which such districts are dependent, following such discussion and adoption of levies and budgets for the superior taxing authority. A taxing authority may adopt the tax levies for all of its dependent special taxing districts, and may adopt the budgets for all of its dependent special taxing districts, by a single unanimous vote. However, if a member of the general public requests that the tax levy or budget of a dependent special taxing district be separately discussed and separately adopted, the taxing authority shall discuss and adopt that tax levy or budget separately. If, due to circumstances beyond the

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control of the taxing authority, including a state of emergency declared by executive order or proclamation of the Governor pursuant to chapter 252, the hearing provided for in paragraph (c) or paragraph (d) is recessed or postponed, the taxing authority shall publish a notice in a newspaper of general paid circulation in the county. The notice shall state the time and place for the continuation of the hearing and shall be published at least 2 days but not more than 5 days before ~~prior to~~ the date the hearing will be continued. In the event of postponement or recess due to a declared state of emergency, all subsequent dates in this section shall be extended by the number of days of the postponement or recess. Notice of the postponement or recess must be in writing by the affected taxing authority to the tax collector, the property appraiser, and the Department of Revenue within 3 calendar days after the postponement or recess. In the event of such extension, the affected taxing authority must work with the county tax collector and property appraiser to ensure timely assessment and collection of taxes.

(f)1. Notwithstanding any provisions of paragraph (c) to the contrary, each school district shall advertise its intent to adopt a tentative budget in a newspaper of general circulation pursuant to subsection (3) within 29 days of certification of value pursuant to subsection (1). Not less than 2 days or more than 5 days thereafter, the district shall hold a public hearing on the tentative budget pursuant to the applicable provisions of paragraph (c). In the event of postponement or recess due to a declared state of emergency, the school district may postpone or recess the hearing for up to 7 days and shall post a prominent notice at the place of the original hearing showing the date,

time, and place where the hearing will be reconvened. The posted notice shall measure not less than 8.5 by 11 inches. The school district shall make every reasonable effort to provide reasonable notification of the continued hearing to the taxpayers. The information must also be posted on the school district's website.

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

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

Section 19. Section 200.069, Florida Statutes, is amended to read:

200.069 Notice of proposed property taxes and non-ad valorem assessments.—Pursuant to s. 200.065(2)(b), the property appraiser, in the name of the taxing authorities and local governing boards levying non-ad valorem assessments within his or her jurisdiction and at the expense of the county, shall prepare and deliver by first-class mail to each taxpayer to be

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listed on the current year's assessment roll a notice of proposed property taxes, which notice shall contain the elements and use the format provided in the following form. Notwithstanding the provisions of s. 195.022, no county officer shall use a form other than that provided herein. The Department of Revenue may adjust the spacing and placement on the form of the elements listed in this section as it considers necessary based on changes in conditions necessitated by various taxing authorities. If the elements are in the order listed, the placement of the listed columns may be varied at the discretion and expense of the property appraiser, and the property appraiser may use printing technology and devices to complete the form, the spacing, and the placement of the information in the columns. In addition, the property appraiser may not include in the mailing of the notice of ad valorem taxes and non-ad valorem assessments additional information or items unless such information or items explain a component of the notice or provide information directly related to the assessment and taxation of the property. A county officer may use a form other than that provided by the department for purposes of this part, but only if his or her office pays the related expenses and he or she obtains prior written permission from the executive director of the department; however, a county officer may not use a form the substantive content of which is at variance with the form prescribed by the department. The county officer may continue to use such an approved form until the law that specifies the form is amended or repealed or until the officer receives written disapproval from the executive director.

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

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NOTICE OF PROPOSED PROPERTY TAXES
DO NOT PAY—THIS IS NOT A BILL

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

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

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

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

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

(3) There shall be under each column heading an entry for the county; the school district levy required pursuant to s.

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1011.60(6); other operating school levies; the municipality or municipal service taxing unit or units in which the parcel lies, if any; the water management district levying pursuant to s. 373.503; the independent special districts in which the parcel lies, if any; and for all voted levies for debt service applicable to the parcel, if any.

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

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

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

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

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

(e) In the fifth column, the tax rate that each taxing

authority must levy against the parcel to fund the proposed budget or, in the case of voted levies for debt service, the tax rate previously authorized by referendum.

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

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

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

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

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

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

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

(7) The following statement shall appear after the values

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listed on the front of the second page:

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

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

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

EXPLANATION

*COLUMN 1—"YOUR PROPERTY TAXES LAST YEAR"
This column shows the taxes that applied last year to your property. These amounts were based on budgets adopted last year and your property's previous taxable value.
*COLUMN 2—"YOUR TAXES IF NO BUDGET CHANGE IS ADOPTED"
This column shows what your taxes will be this year IF EACH TAXING AUTHORITY DOES NOT CHANGE ITS PROPERTY TAX LEVY. These amounts are based on last year's budgets and your current assessment.
*COLUMN 3—"YOUR TAXES IF PROPOSED BUDGET CHANGE IS ADOPTED"
This column shows what your taxes will be this year under the BUDGET ACTUALLY PROPOSED by each local taxing authority. The

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proposal is NOT final and may be amended at the public hearings shown on the front side of this notice. The difference between columns 2 and 3 is the tax change proposed by each local taxing authority and is NOT the result of higher assessments.

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

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

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

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

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

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

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

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

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

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

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

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

Section 20. Effective January 1, 2021, paragraphs (a) and

(b) of subsection (1) of section 202.12, Florida Statutes, are amended to read:

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

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

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

1. Originates and terminates in this state, or

2. Originates or terminates in this state and is charged to a service address in this state,

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

(b) At the rate of 8.57 ~~9.07~~ percent applied to the retail sales price of any direct-to-home satellite service received in this state. The proceeds of the tax imposed under this paragraph

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shall be accounted for and distributed in accordance with s. 202.18(2). The gross receipts tax imposed by chapter 203 shall be collected on the same taxable transactions and remitted with the tax imposed by this paragraph.

Section 21. Effective January 1, 2021, section 202.12001, Florida Statutes, is amended to read:

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

Section 22. Effective January 1, 2021, section 203.001, Florida Statutes, is amended to read:

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

Section 23. Subsection (1) of section 206.05, Florida Statutes, is amended to read:

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

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

Section 24. Subsection (6) of section 206.8741, Florida Statutes, is amended to read:

206.8741 Dyeing and marking; notice requirements.—

(6) Any person who fails to provide or post the required notice with respect to any dyed diesel fuel is subject to a penalty of $2,500 for each month such failure occurs ~~the penalty~~

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~~imposed by s. 206.872(11)~~.

Section 25. Subsection (1) section 206.90, Florida Statutes, is amended to read:

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

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

Section 26. Effective January 1, 2021, paragraphs (c) and (d) of subsection (1) of section 212.031, Florida Statutes, are amended to read:

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

(1)

(c) For the exercise of such privilege, a tax is levied at the rate of 5.4 ~~5.5~~ percent of and on the total rent or license fee charged for such real property by the person charging or collecting the rental or license fee. The total rent or license fee charged for such real property shall include payments for


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the granting of a privilege to use or occupy real property for any purpose and shall include base rent, percentage rents, or similar charges. Such charges shall be included in the total rent or license fee subject to tax under this section whether or not they can be attributed to the ability of the lessor's or licensor's property as used or operated to attract customers. Payments for intrinsically valuable personal property such as franchises, trademarks, service marks, logos, or patents are not subject to tax under this section. In the case of a contractual arrangement that provides for both payments taxable as total rent or license fee and payments not subject to tax, the tax shall be based on a reasonable allocation of such payments and shall not apply to that portion which is for the nontaxable payments.

(d) If the rental or license fee of any such real property is paid by way of property, goods, wares, merchandise, services, or other thing of value, the tax shall be at the rate of 5.4 ~~5.5~~ percent of the value of the property, goods, wares, merchandise, services, or other thing of value.

Section 27. Paragraph (a) of subsection (2) of section 212.04, Florida Statutes, is amended to read:

212.04 Admissions tax; rate, procedure, enforcement.—

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

1. Admissions to athletic or other events sponsored by elementary schools, junior high schools, middle schools, high schools, community colleges, public or private colleges and universities, deaf and blind schools, facilities of the youth services programs of the Department of Children and Families, and state correctional institutions if only student, faculty, or


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inmate talent is used. However, this exemption does not apply to admission to athletic events sponsored by a state university, and the proceeds of the tax collected on such admissions shall be retained and used by each institution to support women's athletics as provided in s. 1006.71(2)(c).

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

3. Admission charges to an event sponsored by a governmental entity, sports authority, or sports commission if held in a convention hall, exhibition hall, auditorium, stadium, theater, arena, civic center, performing arts center, or publicly owned recreational facility and if 100 percent of the risk of success or failure lies with the sponsor of the event and 100 percent of the funds at risk for the event belong to the sponsor, and student or faculty talent is not exclusively used. As used in this subparagraph, the terms "sports authority" and "sports commission" mean a nonprofit organization that is exempt from federal income tax under s. 501(c)(3) of the Internal Revenue Code and that contracts with a county or municipal government for the purpose of promoting and attracting sports-tourism events to the community with which it contracts.

4. An admission paid by a student, or on the student's behalf, to any required place of sport or recreation if the student's participation in the sport or recreational activity is required as a part of a program or activity sponsored by, and under the jurisdiction of, the student's educational institution

if his or her attendance is as a participant and not as a spectator.

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

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

7. Admissions to live theater, live opera, or live ballet productions in this state which are sponsored by an organization that has received a determination from the Internal Revenue Service that the organization is exempt from federal income tax under s. 501(c)(3) of the Internal Revenue Code of 1954, as amended, if the organization actively participates in planning and conducting the event, is responsible for the safety and

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success of the event, is organized for the purpose of sponsoring live theater, live opera, or live ballet productions in this state, has more than 10,000 subscribing members and has among the stated purposes in its charter the promotion of arts education in the communities it serves, and will receive at least 20 percent of the net profits, if any, of the events the organization sponsors and will bear the risk of at least 20 percent of the losses, if any, from the events it sponsors if the organization employs other persons as agents to provide services in connection with a sponsored event. Before March 1 of each year, such organization may apply to the department for a certificate of exemption for admissions to such events sponsored in this state by the organization during the immediately following state fiscal year. The application must state the total dollar amount of admissions receipts collected by the organization or its agents from such events in this state sponsored by the organization or its agents in the year immediately preceding the year in which the organization applies for the exemption. Such organization shall receive the exemption only to the extent of $1.5 million multiplied by the ratio that such receipts bear to the total of such receipts of all organizations applying for the exemption in such year; however, such exemption granted to any organization may not exceed 6 percent of such admissions receipts collected by the organization or its agents in the year immediately preceding the year in which the organization applies for the exemption. Each organization receiving the exemption shall report each month to the department the total admissions receipts collected from such events sponsored by the organization during the preceding month

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and shall remit to the department an amount equal to 6 percent of such receipts reduced by any amount remaining under the exemption. Tickets for such events sold by such organizations may not reflect the tax otherwise imposed under this section.

8. Entry fees for participation in freshwater fishing tournaments.

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

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

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

Section 28. Paragraph (a) of subsection (1) of section 212.05, Florida Statutes, is amended, and paragraph (n) is added to that subsection, to read:

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

(1) For the exercise of such privilege, a tax is levied on


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each taxable transaction or incident, which tax is due and payable as follows:

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

b. Each occasional or isolated sale of an aircraft, boat, mobile home, or motor vehicle of a class or type which is required to be registered, licensed, titled, or documented in this state or by the United States Government shall be subject to tax at the rate provided in this paragraph. The department shall by rule adopt any nationally recognized publication for valuation of used motor vehicles as the reference price list for any used motor vehicle which is required to be licensed pursuant to s. 320.08(1), (2), (3)(a), (b), (c), or (e), or (9). If any party to an occasional or isolated sale of such a vehicle reports to the tax collector a sales price which is less than 80 percent of the average loan price for the specified model and year of such vehicle as listed in the most recent reference price list, the tax levied under this paragraph shall be computed by the department on such average loan price unless the parties to the sale have provided to the tax collector an affidavit signed by each party, or other substantial proof, stating the actual sales price. Any party to such sale who reports a sales price less than the actual sales price is guilty of a misdemeanor of the first degree, punishable as provided in s. 775.082 or s. 775.083. The department shall collect or attempt to collect from such party any delinquent sales taxes.

In addition, such party shall pay any tax due and any penalty and interest assessed plus a penalty equal to twice the amount of the additional tax owed. Notwithstanding any other provision of law, the Department of Revenue may waive or compromise any penalty imposed pursuant to this subparagraph.

2. This paragraph does not apply to the sale of a boat or aircraft by or through a registered dealer under this chapter to a purchaser who, at the time of taking delivery, is a nonresident of this state, does not make his or her permanent place of abode in this state, and is not engaged in carrying on in this state any employment, trade, business, or profession in which the boat or aircraft will be used in this state, or is a corporation none of the officers or directors of which is a resident of, or makes his or her permanent place of abode in, this state, or is a noncorporate entity that has no individual vested with authority to participate in the management, direction, or control of the entity's affairs who is a resident of, or makes his or her permanent abode in, this state. For purposes of this exemption, either a registered dealer acting on his or her own behalf as seller, a registered dealer acting as broker on behalf of a seller, or a registered dealer acting as broker on behalf of the purchaser may be deemed to be the selling dealer. This exemption shall not be allowed unless:

a. The purchaser removes a qualifying boat, as described in sub-subparagraph f., from the state within 90 days after the date of purchase or extension, or the purchaser removes a nonqualifying boat or an aircraft from this state within 10 days after the date of purchase or, when the boat or aircraft is repaired or altered, within 20 days after completion of the

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repairs or alterations; or if the aircraft will be registered in a foreign jurisdiction and:

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

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

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

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

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

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

the boat or aircraft;

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

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

f. Unless the nonresident purchaser of a boat of 5 net tons of admeasurement or larger intends to remove the boat from this state within 10 days after the date of purchase or when the boat is repaired or altered, within 20 days after completion of the repairs or alterations, the nonresident purchaser applies to the selling dealer for a decal which authorizes 90 days after the date of purchase for removal of the boat. The nonresident purchaser of a qualifying boat may apply to the selling dealer within 60 days after the date of purchase for an extension decal that authorizes the boat to remain in this state for an additional 90 days, but not more than a total of 180 days, before the nonresident purchaser is required to pay the tax imposed by this chapter. The department is authorized to issue decals in advance to dealers. The number of decals issued in advance to a dealer shall be consistent with the volume of the dealer's past sales of boats which qualify under this sub-subparagraph. The selling dealer or his or her agent shall mark and affix the decals to qualifying boats in the manner prescribed by the department, before delivery of the boat.

(I) The department is hereby authorized to charge dealers a fee sufficient to recover the costs of decals issued, except the

extension decal shall cost $425.

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

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

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

(V) Any dealer or his or her agent who issues a decal falsely, fails to affix a decal, mismarks the expiration date of a decal, or fails to properly account for decals will be considered prima facie to have committed a fraudulent act to evade the tax and will be liable for payment of the tax plus a mandatory penalty of 200 percent of the tax, and shall be liable for fine and punishment as provided by law for a conviction of a misdemeanor of the first degree, as provided in s. 775.082 or s. 775.083.

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

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775.083.

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

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

If the purchaser fails to remove the qualifying boat from this state within the maximum 180 days after purchase or a nonqualifying boat or an aircraft from this state within 10 days after purchase or, when the boat or aircraft is repaired or altered, within 20 days after completion of such repairs or alterations, or permits the boat or aircraft to return to this state within 6 months from the date of departure, except as provided in s. 212.08(7)(fff), or if the purchaser fails to furnish the department with any of the documentation required by this subparagraph within the prescribed time period, the purchaser shall be liable for use tax on the cost price of the boat or aircraft and, in addition thereto, payment of a penalty to the Department of Revenue equal to the tax payable. This penalty shall be in lieu of the penalty imposed by s. 212.12(2). The maximum 180-day period following the sale of a qualifying boat tax-exempt to a nonresident may not be tolled for any reason.

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

Section 29. Subsection (6) of section 212.055, Florida

Statutes, is amended, and paragraph (f) is added to subsection (1) of that section, to read:

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

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

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

(6) SCHOOL CAPITAL OUTLAY SURTAX.—

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

(b) The resolution must ~~shall~~ include a statement that provides a brief and general description of the school capital outlay projects to be funded by the surtax. The resolution must

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include a statement that the revenues collected must be shared with eligible charter schools based on their proportionate share of the total school district enrollment. The statement must ~~shall~~ conform to the requirements of s. 101.161 and shall be placed on the ballot by the governing body of the county. The following question shall be placed on the ballot:

....FOR THE ....CENTS TAX

....AGAINST THE ....CENTS TAX

(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


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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 to the sponsor.

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

Section 30. The amendment made by this act to s. 212.055(6), Florida Statutes, which amends the allowable uses of the school capital outlay surtax, applies to levies authorized by vote of the electors on or after July 1, 2020.

Section 31. Paragraph (fff) of subsection (7) of section 212.08, Florida Statutes, is amended, and paragraph (u) is added to subsection (5) of that section, to read:

212.08 Sales, rental, use, consumption, distribution, and storage tax; specified exemptions.—The sale at retail, the rental, the use, the consumption, the distribution, and the storage to be used or consumed in this state of the following are hereby specifically exempt from the tax imposed by this chapter.

(5) EXEMPTIONS; ACCOUNT OF USE.—

(u) *Aircraft equipment used in governmental contracts.*—

Equipment, including electric and hydraulic ground power units, jet starter units, oxygen servicing and test equipment, engine trim boxes, and communications and avionics test sets, which is used to service, test, operate, upgrade, or configure aircraft for advanced training purposes as part of any contract with the United States Department of Defense or with a military branch of a recognized foreign government is exempt from the tax imposed by this chapter.

(7) MISCELLANEOUS EXEMPTIONS.—Exemptions provided to any entity by this chapter do not inure to any transaction that is otherwise taxable under this chapter when payment is made by a representative or employee of the entity by any means, including, but not limited to, cash, check, or credit card, even when that representative or employee is subsequently reimbursed by the entity. In addition, exemptions provided to any entity by this subsection do not inure to any transaction that is otherwise taxable under this chapter unless the entity has obtained a sales tax exemption certificate from the department or the entity obtains or provides other documentation as required by the department. Eligible purchases or leases made with such a certificate must be in strict compliance with this subsection and departmental rules, and any person who makes an exempt purchase with a certificate that is not in strict compliance with this subsection and the rules is liable for and shall pay the tax. The department may adopt rules to administer this subsection.

(fff) *Aircraft temporarily in the state.*—

1. An aircraft owned by a nonresident is exempt from the use tax imposed under this chapter if the aircraft enters and

1749 remains in this state for less than a total of 21 days during
1750 the 6-month period after the date of purchase. The temporary use
1751 of the aircraft and subsequent removal from this state may be
1752 proven by invoices for fuel, tie-down, or hangar charges issued
1753 by out-of-state vendors or suppliers or similar documentation
1754 that clearly and specifically identifies the aircraft. The
1755 exemption provided in this subparagraph is in addition to the
1756 exemptions provided in subparagraphs 2. and 3. ~~subparagraph 2.~~
1757 and s. 212.05(1)(a).
1758 2. An aircraft owned by a nonresident is exempt from the
1759 use tax imposed under this chapter if the aircraft enters or
1760 remains in this state exclusively for purposes of flight
1761 training, repairs, alterations, refitting, or modification. Such
1762 purposes shall be supported by written documentation issued by
1763 in-state vendors or suppliers which clearly and specifically
1764 identifies the aircraft. The exemption provided in this
1765 subparagraph is in addition to the exemptions provided in
1766 subparagraph 1. and s. 212.05(1)(a).
1767 3. An aircraft owned by a nonresident is exempt from the
1768 use tax imposed under this chapter if the aircraft enters or
1769 remains in this state exclusively to be used in service of a
1770 contract with the United States Department of Defense or with a
1771 military branch of a recognized foreign government. The
1772 exemption provided in this subparagraph is in addition to the
1773 exemptions provided in subparagraph 1. and s. 212.05(1)(a).
1774 Section 32. Effective October 1, 2020, paragraph (jjj) of
1775 subsection (7) of section 212.08, Florida Statutes, is amended
1776 to read:
1777 212.08 Sales, rental, use, consumption, distribution, and

storage tax; specified exemptions.—The sale at retail, the rental, the use, the consumption, the distribution, and the storage to be used or consumed in this state of the following are hereby specifically exempt from the tax imposed by this chapter.

(7) MISCELLANEOUS EXEMPTIONS.—Exemptions provided to any entity by this chapter do not inure to any transaction that is otherwise taxable under this chapter when payment is made by a representative or employee of the entity by any means, including, but not limited to, cash, check, or credit card, even when that representative or employee is subsequently reimbursed by the entity. In addition, exemptions provided to any entity by this subsection do not inure to any transaction that is otherwise taxable under this chapter unless the entity has obtained a sales tax exemption certificate from the department or the entity obtains or provides other documentation as required by the department. Eligible purchases or leases made with such a certificate must be in strict compliance with this subsection and departmental rules, and any person who makes an exempt purchase with a certificate that is not in strict compliance with this subsection and the rules is liable for and shall pay the tax. The department may adopt rules to administer this subsection.

(jjj) *Certain machinery and equipment.*—

1. Industrial machinery and equipment purchased by eligible manufacturing businesses which is used at a fixed location in this state for the manufacture, processing, compounding, or production of items of tangible personal property for sale is exempt from the tax imposed by this chapter. If, at the time of

purchase, the purchaser furnishes the seller with a signed certificate certifying the purchaser's entitlement to exemption pursuant to this paragraph, the seller is not required to collect the tax on the sale of such items, and the department shall look solely to the purchaser for recovery of the tax if it determines that the purchaser was not entitled to the exemption.

2. For purposes of this paragraph, the term:

a. "Eligible manufacturing business" means any business whose primary business activity at the location where the industrial machinery and equipment is located is within the industries classified under NAICS codes 31, 32, 33, 112511, and 423930.

b. "Eligible postharvest activity business" means a business whose primary business activity, at the location where the postharvest machinery and equipment is located, is within the industries classified under NAICS code 115114.

c. "NAICS" means those classifications contained in the North American Industry Classification System, as published in 2007 by the Office of Management and Budget, Executive Office of the President.

d. "Primary business activity" means an activity representing more than 50 percent of the activities conducted at the location where the industrial machinery and equipment or postharvest machinery and equipment is located.

e. "Industrial machinery and equipment" means tangible personal property or other property that has a depreciable life of 3 years or more and that is used as an integral part in the manufacturing, processing, compounding, or production of tangible personal property for sale. The term includes tangible

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personal property or other property that has a depreciable life of 3 years or more which is used as an integral part in the recycling of metals for sale. A building and its structural components are not industrial machinery and equipment unless the building or structural component is so closely related to the industrial machinery and equipment that it houses or supports that the building or structural component can be expected to be replaced when the machinery and equipment are replaced. Heating and air conditioning systems are not industrial machinery and equipment unless the sole justification for their installation is to meet the requirements of the production process, even though the system may provide incidental comfort to employees or serve, to an insubstantial degree, nonproduction activities. The term includes parts and accessories for industrial machinery and equipment only to the extent that the parts and accessories are necessary for the continued operation of the industrial machinery or equipment or were purchased before the date the machinery and equipment were ~~are~~ placed in service.

f. "Postharvest activities" means services performed on crops, after their harvest, with the intent of preparing them for market or further processing. Postharvest activities include, but are not limited to, crop cleaning, sun drying, shelling, fumigating, curing, sorting, grading, packing, and cooling.

g. "Postharvest machinery and equipment" means tangible personal property or other property with a depreciable life of 3 years or more which is used primarily for postharvest activities. A building and its structural components are not postharvest industrial machinery and equipment unless the

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building or structural component is so closely related to the postharvest machinery and equipment that it houses or supports that the building or structural component can be expected to be replaced when the postharvest machinery and equipment is replaced. Heating and air conditioning systems are not postharvest machinery and equipment unless the sole justification for their installation is to meet the requirements of the postharvest activities process, even though the system may provide incidental comfort to employees or serve, to an insubstantial degree, nonpostharvest activities.

3. Postharvest machinery and equipment purchased by an eligible postharvest activity business which is used at a fixed location in this state is exempt from the tax imposed by this chapter. All labor charges for the repair of, and parts and materials used in the repair of and incorporated into, such postharvest machinery and equipment are also exempt. If, at the time of purchase, the purchaser furnishes the seller with a signed certificate certifying the purchaser's entitlement to exemption pursuant to this subparagraph, the seller is not required to collect the tax on the sale of such items, and the department shall look solely to the purchaser for recovery of the tax if it determines that the purchaser was not entitled to the exemption.

Section 33. Effective January 1, 2021, section 212.134, Florida Statutes, is created to read:

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

(1) For each year in which a payment settlement entity, an electronic payment facilitator, or other third party contracted

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with the payment settlement entity to make payments to settle reportable payment transactions on behalf of the payment settlement entity must file a return pursuant to s. 6050W of the Internal Revenue Code, the entity, the facilitator, or the third party must submit the information in the return to the department by the 30th day after filing the federal return. The format of the information returns required must be either a copy of such information returns or a copy of such information returns related to participating payees with an address in the state. For purposes of this subsection, the term "payment settlement entity" has the same meaning as provided in s. 6050W of the Internal Revenue Code.

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

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

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

Section 34. Section 212.181, Florida Statutes, is created to read:

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212.181 Determination of business address situs, distributions, and adjustments.—

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

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

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

(c) The department shall update the electronic database created and maintained under s. 202.22(2)(a) using the

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information furnished by local taxing jurisdictions under paragraph (a) and shall ensure each business location is correctly assigned to the applicable county pursuant to subsection (1). Each update must specify the effective date as the next ensuing January 1 or July 1 and must be posted by the department on a website not less than 90 days before the effective date.

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

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

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

(b) Nothing in this subsection prevents affected counties from determining an alternative method of adjustment pursuant to an interlocal agreement. Affected counties with an interlocal agreement must provide a copy of the interlocal agreement specifying an alternative method of adjustment to the department

within 90 days after the date of the department's notice of the misallocation.

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

Section 35. Paragraph (d) of subsection (6) of section 212.20, Florida Statutes, is amended to read:

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

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

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

1. In any fiscal year, the greater of $500 million, minus an amount equal to 4.6 percent of the proceeds of the taxes collected pursuant to chapter 201, or 5.2 percent of all other taxes and fees imposed pursuant to this chapter or remitted pursuant to s. 202.18(1)(b) and (2)(b) shall be deposited in monthly installments into the General Revenue Fund.

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

distributed accordingly.

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

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

5. After the distributions under subparagraphs 1., 2., and 3., 1.3653 percent of the available proceeds shall be transferred monthly to the Revenue Sharing Trust Fund for Municipalities pursuant to s. 218.215. If the total revenue to be distributed pursuant to this subparagraph is at least as great as the amount due from the Revenue Sharing Trust Fund for Municipalities and the former Municipal Financial Assistance Trust Fund in state fiscal year 1999-2000, no municipality shall receive less than the amount due from the Revenue Sharing Trust Fund for Municipalities and the former Municipal Financial Assistance Trust Fund in state fiscal year 1999-2000. If the total proceeds to be distributed are less than the amount received in combination from the Revenue Sharing Trust Fund for Municipalities and the former Municipal Financial Assistance Trust Fund in state fiscal year 1999-2000, each municipality shall receive an amount proportionate to the amount it was due in state fiscal year 1999-2000.

6. Of the remaining proceeds:

a. In each fiscal year, the sum of $29,915,500 shall be divided into as many equal parts as there are counties in the

state, and one part shall be distributed to each county. The distribution among the several counties must begin each fiscal year on or before January 5th and continue monthly for a total of 4 months. If a local or special law required that any moneys accruing to a county in fiscal year 1999-2000 under the then-existing provisions of s. 550.135 be paid directly to the district school board, special district, or a municipal government, such payment must continue until the local or special law is amended or repealed. The state covenants with holders of bonds or other instruments of indebtedness issued by local governments, special districts, or district school boards before July 1, 2000, that it is not the intent of this subparagraph to adversely affect the rights of those holders or relieve local governments, special districts, or district school boards of the duty to meet their obligations as a result of previous pledges or assignments or trusts entered into which obligated funds received from the distribution to county governments under then-existing s. 550.135. This distribution specifically is in lieu of funds distributed under s. 550.135 before July 1, 2000.

b. The department shall distribute $166,667 monthly to each applicant certified as a facility for a new or retained professional sports franchise pursuant to s. 288.1162. Up to $41,667 shall be distributed monthly by the department to each certified applicant as defined in s. 288.11621 for a facility for a spring training franchise. However, not more than $416,670 may be distributed monthly in the aggregate to all certified applicants for facilities for spring training franchises. Distributions begin 60 days after such certification and


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continue for not more than 30 years, except as otherwise provided in s. 288.11621. A certified applicant identified in this sub-subparagraph may not receive more in distributions than expended by the applicant for the public purposes provided in s. 288.1162(5) or s. 288.11621(3).

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

d. Beginning 30 days after notice by the Department of Economic Opportunity to the Department of Revenue that the applicant has been certified as the International Game Fish Association World Center facility pursuant to s. 288.1169, and the facility is open to the public, $83,333 shall be distributed monthly, for up to 168 months, to the applicant. This distribution is subject to reduction pursuant to s. 288.1169. A lump sum payment of $999,996 shall be made after certification and before July 1, 2000.

e. The department shall distribute up to $83,333 monthly to each certified applicant as defined in s. 288.11631 for a facility used by a single spring training franchise, or up to $166,667 monthly to each certified applicant as defined in s. 288.11631 for a facility used by more than one spring training franchise. Monthly distributions begin 60 days after such certification or July 1, 2016, whichever is later, and continue for not more than 20 years to each certified applicant as defined in s. 288.11631 for a facility used by a single spring


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training franchise or not more than 25 years to each certified applicant as defined in s. 288.11631 for a facility used by more than one spring training franchise. A certified applicant identified in this sub-subparagraph may not receive more in distributions than expended by the applicant for the public purposes provided in s. 288.11631(3).

f. Beginning 45 days after notice by the Department of Economic Opportunity to the Department of Revenue that an applicant has been approved by the Legislature and certified by the Department of Economic Opportunity under s. 288.11625 or upon a date specified by the Department of Economic Opportunity as provided under s. 288.11625(6)(d), the department shall distribute each month an amount equal to one-twelfth of the annual distribution amount certified by the Department of Economic Opportunity for the applicant. The department may not distribute more than $7 million in the 2014-2015 fiscal year or more than $13 million annually thereafter under this sub-subparagraph.

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

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

Section 36. Section 215.179, Florida Statutes, is created to read:

215.179 Solicitation of payment.—An owner of a public building or the owner’s employee may not seek, accept, or

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solicit any payment or other form of consideration for providing the written allocation letter described in s. 179D(d)(4) of the Internal Revenue Code and Internal Revenue Service (IRS) Notice 2008-40. An allocation letter must be signed and returned to the architect, engineer, or contractor within 15 days after written request. The architect, engineer, or contractor shall file the allocation request with the Department of Financial Services. This section is effective until the Internal Revenue Service supersedes s. 3 of IRS Notice 2008-40 and materially modifies the allocation process therein.

Section 37. Section 213.0537, Florida Statutes, is created to read:

213.0537 Electronic notification with affirmative consent.—

(1) Notwithstanding any other provision of law, the Department of Revenue may send notices electronically, by postal mail, or both. Electronic transmission may be used only with the affirmative consent of the taxpayer or its representative. Documents sent pursuant to this section comply with the same timing and form requirements as documents sent by postal mail. If a document sent electronically is returned as undeliverable, the department must resend the document by postal mail. However, the original electronic transmission used with the affirmative consent of the taxpayer or its representative is the official mailing for purposes of this chapter.

(2) A notice sent electronically will be considered to have been received by the recipient if the transmission is addressed to the address provided by the taxpayer or its representative. A notice sent electronically will be considered received even if no individual is aware of its receipt. In addition, a notice

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sent electronically shall be considered received if the department does not receive notification that the document was undeliverable.

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

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

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

Section 38. Paragraph (b) of subsection (1) of section 213.21, Florida Statutes, is amended to read:

213.21 Informal conferences; compromises.—

(1)

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

Section 39. Effective upon this act becoming a law, paragraph (a) of subsection (4) of section 220.1105, Florida Statutes, is amended to read:

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


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

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

1. "Eligible taxpayer" means:

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

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

c. For fiscal year 2020-2021 a taxpayer whose taxable year begins between April 1, 2019, and March 31, 2020, and whose final tax liability for such taxable year is greater than zero.

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

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

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

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

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

Section 40. The amendment made by this act to s. 220.1105(4)(a)3., Florida Statutes, is remedial in nature and applies retroactively.

Section 41. Paragraph (f) of subsection (2) of section 220.1845, Florida Statutes, is amended to read:

220.1845 Contaminated site rehabilitation tax credit.—

(2) AUTHORIZATION FOR TAX CREDIT; LIMITATIONS.—

(f) The total amount of the tax credits which may be granted under this section is $18.2 ~~$18.5~~ million in ~~the 2018-2019~~ fiscal year 2020-2021 and $10 million each fiscal year thereafter.

Section 42. Section 220.197, Florida Statutes, is created to read:

220.197 1031 exchange tax credit.—

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

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

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

2. The taxpayer deferred gains on the sale of personal

property assets for federal income purposes under s. 1031 of the Internal Revenue Code during its taxable year beginning on or after August 1, 2016, and before August 1, 2017; and

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

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

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

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

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

Section 43. Paragraph (b) of subsection (5) and subsections (8) and (9) of section 288.106, Florida Statutes, are amended to read:

288.106 Tax refund program for qualified target industry businesses.—

(5) TAX REFUND AGREEMENT.—

(b) Compliance with the terms and conditions of the

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

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

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

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

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

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

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

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

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

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

Section 44. Subsection (8) of section 288.1168, Florida

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Statutes, is amended to read:

288.1168 Professional golf hall of fame facility.—

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

Section 45. Paragraph (c) is added to subsection (2) of section 319.32, Florida Statutes, to read:

319.32 Fees; service charges; disposition.—

(2)

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

Section 46. Subsection (5) of section 320.03, Florida Statutes, is amended to read:

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

(5) In addition to the fees required under s. 320.08, a fee of 50 cents shall be charged on every license registration sold to cover the costs of the Florida Real Time Vehicle Information System. The fees collected shall be deposited into the Highway Safety Operating Trust Fund to be used exclusively to fund the system. The fee may only be used to fund the system equipment, software, personnel associated with the maintenance and programming of the system, and networks used in the offices of the county tax collectors as agents of the department and the

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ancillary technology necessary to integrate the system with other tax collection systems. Other tax collection systems may include technology systems provided by vendors contracted with the tax collector for in-person transactions of motor vehicle and mobile home registration certificates, registration license plates, and validation stickers and online motor vehicle and mobile home registration renewals and validation stickers. Upon a tax collector's request, the department shall provide the tax collector and its approved vendors with the same data access and interface functionality that other third parties receive from the department, including, but not limited to, bulk data for vehicle registrations and each applicant's current residential address and electronic mail address collected pursuant to s. 320.95. Such data and functionality shall be used only for purposes of fulfilling the tax collector's statutory duties under this chapter and may not be resold or used for any other purpose. For purposes of this subsection, other tax collection systems do not include electronic filing systems pursuant to this section. The department shall administer this program upon consultation with the Florida Tax Collectors, Inc., to ensure that each county tax collector's office is technologically equipped and functional for the operation of the Florida Real Time Vehicle Information System. The department and each county tax collector's approved vendor shall enter into a memorandum of understanding, which includes protection of consumer privacy and data collection. Each county tax collector and its approved license plate agents shall enter into a memorandum of understanding with the department regarding use of the Florida Real Time Vehicle Information System in accordance with

paragraph (4)(b). Any designated revenue collected to support functions of the county tax collectors and not used in a given year must remain exclusively in the trust fund as a carryover to the following year.

Section 47. Present subsection (3) of section 320.04, Florida Statutes, is redesignated as subsection (4), and a new subsection (3) is added to that section, to read:

320.04 Registration service charge.—

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

Section 48. Subsection (7) of section 328.72, Florida Statutes, is amended to read:

328.72 Classification; registration; fees and charges; surcharge; disposition of fees; fines; marine turtle stickers.—

(7) SERVICE FEE.—

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

water or fresh water.

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

Section 49. Subsection (1) of section 328.73, Florida Statutes, is amended to read:

328.73 Registration; duties of tax collectors.—

(1) The tax collectors in the counties of the state, as authorized agents of the department, shall issue registration certificates and vessel numbers and decals to applicants, subject to the requirements of law and in accordance with rules of the department. Other tax collection systems may include technology systems provided by vendors contracted with the tax collector for in-person and online vessel registration certificates and vessel numbers and decals. Upon a tax collector’s request, the department shall provide the tax collector and its approved vendors with the same data access and interface functionality that other third parties receive from the department, including, but not limited to, bulk data for vessel registrations and each applicant’s current residential address and electronic mail address collected pursuant to s. 328.30. Such data and functionality shall be used only for purposes of fulfilling the tax collector’s statutory duties

under this chapter and may not be resold or used for any other purpose. The department and each county tax collector's approved vendor shall enter into a memorandum of understanding, which includes protection of consumer privacy and data collection.

Section 50. Subsection (4) of section 376.30781, Florida Statutes, is amended to read:

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

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

Section 51. Subsection (1) of section 413.4021, Florida Statutes, is amended to read:

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

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

Section 52. Subsections (1), (2), and (5) of section 443.163, Florida Statutes, are amended to read:

443.163 Electronic reporting and remitting of contributions and reimbursements.—

(1) An employer may file any report and remit any contributions or reimbursements required under this chapter by electronic means. The Department of Economic Opportunity or the state agency providing reemployment assistance tax collection services shall adopt rules prescribing the format and instructions necessary for electronically filing reports and remitting contributions and reimbursements to ensure a full collection of contributions and reimbursements due. The acceptable method of transfer, the method, form, and content of the electronic means, and the method, if any, by which the employer will be provided with an acknowledgment shall be prescribed by the department or its tax collection service provider. However, any employer who employed 10 or more employees in any quarter during the preceding state fiscal year must file the Employers Quarterly Reports, including any corrections, for the current calendar year and remit the

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contributions and reimbursements due by electronic means approved by the tax collection service provider. ~~A person who prepared and reported for 100 or more employers in any quarter during the preceding state fiscal year must file the Employers Quarterly Reports for each calendar quarter in the current calendar year, beginning with reports due for the second calendar quarter of 2003, by electronic means approved by the tax collection service provider.~~

(2)~~(a)~~ An employer who is required by law to file an Employers Quarterly Report, including any corrections, by approved electronic means, but who files the report either directly or through an agent by a means other than approved electronic means, is liable for a penalty of $25 ~~$50~~ for that report and $1 for each employee, not to exceed $300. This penalty is in addition to any other penalty provided by this chapter. However, the penalty does not apply if the tax collection service provider waives the electronic filing requirement in advance. An employer who fails to remit contributions or reimbursements either directly or through an agent by approved electronic means as required by law is liable for a penalty of $25 ~~$50~~ for each remittance submitted by a means other than approved electronic means. This penalty is in addition to any other penalty provided by this chapter.

~~(b) A person who prepared and reported for 100 or more employers in any quarter during the preceding state fiscal year, but who fails to file an Employers Quarterly Report for each calendar quarter in the current calendar year by approved electronic means, is liable for a penalty of $50 for that report and $1 for each employee. This penalty is in addition to any~~

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~~other penalty provided by this chapter. However, the penalty does not apply if the tax collection service provider waives the electronic filing requirement in advance.~~

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

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

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

(c) Unscheduled and unavoidable computer downtime.

Section 53. Subsections (1) and (3) of section 626.932, Florida Statutes, are amended to read:

626.932 Surplus lines tax.—

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

(3) If a surplus lines policy covers risks or exposures

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only partially in this state and the state is the home state as defined in the federal Nonadmitted and Reinsurance Reform Act of 2010 (NRRA), the tax payable shall be computed on the gross premium. The surplus lines policy must be taxed in accordance with subsection (1) and the agent shall report the total premium for the risk that is located in this state and the total premium for the risk that is located outside of this state to the Florida Surplus Lines Service Office in the manner and form directed by the Florida Surplus Lines Service Office ~~The tax must not exceed the tax rate where the risk or exposure is located~~.

Section 54. Subsection (3) of section 718.111, Florida Statutes, is amended to read:

718.111 The association.—

(3) POWER TO MANAGE CONDOMINIUM PROPERTY AND TO CONTRACT, SUE, AND BE SUED; CONFLICT OF INTEREST.—

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

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

1. Institute, maintain, settle, or appeal actions or hearings in its name on behalf of all unit owners concerning matters of common interest to most or all unit owners, including, but not limited to, the common elements; the roof and structural components of a building or other improvements; mechanical, electrical, and plumbing elements serving an

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improvement or a building; representations of the developer pertaining to any existing or proposed commonly used facilities;

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

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

4. Bring inverse condemnation actions.

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

(d) The association, in its own name or on behalf of some or all unit owners, may institute, file, protest, maintain, or defend any administrative challenge, lawsuit, appeal, or other challenge to ad valorem taxes assessed on units, commonly used facilities, or common elements. Except as provided in s. 194.181(2)(c)1., the affected association members are not necessary or indispensable parties to such actions. This paragraph is intended to clarify existing law and applies to cases pending on July 1, 2020, and to cases beginning thereafter.

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

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

Section 55. Paragraph (b) of subsection (6) of section 1013.64, Florida Statutes, is amended to read:

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

(6)

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

a. $17,952 for an elementary school;

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

c. $25,181 for a high school,

(January 2006) as adjusted annually to reflect increases or decreases in the Consumer Price Index. The department, in conjunction with the Office of Economic and Demographic Research, shall review and adjust the cost per student station

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

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

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

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

Section 56. Section 48 of chapter 2018-6, 2018 Laws of Florida, is amended to read:

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

Section 57. The amendment made by this act to section 48 of chapter 2018-6, 2018 Laws of Florida, is remedial and clarifying in nature and applies retroactively to July 1, 2018.

Section 58. Clothing, school supplies, personal computers, and personal computer-related accessories; sales tax holiday.—

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

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

1. Any article of wearing apparel intended to be worn on or about the human body, excluding watches, watchbands, jewelry,

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umbrellas, and handkerchiefs; and

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

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

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

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

(b) "Personal computer-related accessories" includes keyboards, mice, personal digital assistants, monitors, other peripheral devices, modems, routers, and nonrecreational software, regardless of whether the accessories are used in association with a personal computer base unit. The term does not include furniture or systems, devices, software, or peripherals that are designed or intended primarily for

recreational use. The term "monitor" does not include any device that includes a television tuner.

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

(4) The tax exemptions provided in this section may apply at the option of a dealer if less than 5 percent of the dealer's gross sales of tangible personal property in the prior calendar year are comprised of items that would be exempt under this section. If a qualifying dealer chooses not to participate in the tax holiday, by August 1, 2020, the dealer must notify the Department of Revenue in writing of its election to collect sales tax during the holiday and must post a copy of that notice in a conspicuous location at its place of business.

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

(6) For the 2019-2020 fiscal year, the sum of $241,000 in nonrecurring funds is appropriated from the General Revenue Fund to the Department of Revenue for the purpose of implementing this section. Funds remaining unexpended or unencumbered from

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this appropriation as of June 30, 2020, shall revert and be reappropriated for the same purpose in the 2020-2021 fiscal year.

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

Section 59. Disaster preparedness supplies; sales tax holiday.—

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

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

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

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

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

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

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

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

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

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

(2) The tax exemptions provided in this section do not

apply to sales within a theme park or entertainment complex as defined in s. 509.013(9), Florida Statutes, within a public lodging establishment as defined in s. 509.013(4), Florida Statutes, or within an airport as defined in s. 330.27(2), Florida Statutes.

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

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

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

Section 60. Section 211.0252, Florida Statutes, is created to read:

211.0252 Credit for contributions to eligible charitable organizations.—Beginning July 1, 2021, there is allowed a credit of 100 percent of an eligible contribution made to an eligible charitable organization under s. 402.62 against any tax due under s. 211.02 or s. 211.025. However, the combined credit allowed under this section and s. 211.0251 may not exceed 50 percent of the tax due on the return on which the credit is taken. If the combined credit allowed under this section and s. 211.0251 exceeds 50 percent of the tax due on the return, the credit must first be taken under s. 211.0251. Any remaining liability, up to 50 percent of the tax due, shall be taken under this section. For purposes of the distributions of tax revenue under s. 211.06, the department shall disregard any tax credits

allowed under this section to ensure that any reduction in tax revenue received which is attributable to the tax credits results only in a reduction in distributions to the General Revenue Fund. The provisions of s. 402.62 apply to the credit authorized by this section.

Section 61. Section 212.1833, Florida Statutes, is created to read:

212.1833 Credit for contributions to eligible charitable organizations.—Beginning July 1, 2021, there is allowed a credit of 100 percent of an eligible contribution made to an eligible charitable organization under s. 402.62 against any tax imposed by the state and due under this chapter from a direct pay permitholder as a result of the direct pay permit held pursuant to s. 212.183. For purposes of the dealer's credit granted for keeping prescribed records, filing timely tax returns, and properly accounting and remitting taxes under s. 212.12, the amount of tax due used to calculate the credit shall include any eligible contribution made to an eligible charitable organization from a direct pay permitholder. For purposes of the distributions of tax revenue under s. 212.20, the department shall disregard any tax credits allowed under this section to ensure that any reduction in tax revenue received that is attributable to the tax credits results only in a reduction in distributions to the General Revenue Fund. The provisions of s. 402.62 apply to the credit authorized by this section. A dealer who claims a tax credit under this section must file his or her tax returns and pay his or her taxes by electronic means under s. 213.755.

Section 62. Subsection (8) of section 220.02, Florida

Statutes, is amended to read:

220.02 Legislative intent.—

(8) It is the intent of the Legislature that credits against either the corporate income tax or the franchise tax be applied in the following order: those enumerated in s. 631.828, those enumerated in s. 220.191, those enumerated in s. 220.181, those enumerated in s. 220.183, those enumerated in s. 220.182, those enumerated in s. 220.1895, those enumerated in s. 220.195, those enumerated in s. 220.184, those enumerated in s. 220.186, those enumerated in s. 220.1845, those enumerated in s. 220.19, those enumerated in s. 220.185, those enumerated in s. 220.1875, those enumerated in s. 220.1876, those enumerated in s. 220.192, those enumerated in s. 220.193, those enumerated in s. 288.9916, those enumerated in s. 220.1899, those enumerated in s. 220.194, and those enumerated in s. 220.196.

Section 63. Paragraph (a) of subsection (1) of section 220.13, Florida Statutes, is amended to read:

220.13 "Adjusted federal income" defined.—

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

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

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

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

2. The amount of interest which is excluded from taxable income under s. 103(a) of the Internal Revenue Code or any other federal law, less the associated expenses disallowed in the computation of taxable income under s. 265 of the Internal Revenue Code or any other law, excluding 60 percent of any amounts included in alternative minimum taxable income, as defined in s. 55(b)(2) of the Internal Revenue Code, if the taxpayer pays tax under s. 220.11(3).

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

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

5. That portion of the ad valorem school taxes paid or incurred for the taxable year which is equal to the amount of

the credit allowable for the taxable year under s. 220.182. This subparagraph shall expire on the date specified in s. 290.016 for the expiration of the Florida Enterprise Zone Act.

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

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

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

9. The amount taken as a credit for the taxable year under s. 220.1895.

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

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

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

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

s. 220.193.

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

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

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

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

Section 64. Subsection (2) of section 220.186, Florida Statutes, is amended to read:

220.186 Credit for Florida alternative minimum tax.—

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

Section 65. Section 220.1876, Florida Statutes, is created to read:

220.1876 Credit for contributions to eligible charitable organizations.—

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

(2) A taxpayer who files a Florida consolidated return as a member of an affiliated group pursuant to s. 220.131(1) may be allowed the credit on a consolidated return basis; however, the total credit taken by the affiliated group is subject to the limitation established under subsection (1).

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

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

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

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

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

Section 66. Section 402.62, Florida Statutes, is created to read:

402.62 Children's Promise Tax Credit.—

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

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

(b) "Division" means the Division of Alcoholic Beverages and Tobacco of the Department of Business and Professional Regulation.

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

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

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

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

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

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

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

3. Provides services to:

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

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

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

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

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

5. Provides to the department accurate information including, at a minimum, a description of the services provided by the organization that are eligible for funding under this section; the number of individuals served through those services during the last calendar year in total and the number served

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during the last calendar year using funding under this section; basic financial information regarding the organization and services eligible for funding under this section; outcomes for such services; and contact information for the organization.

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

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

(b) The department may not designate as an eligible charitable organization an organization that:

1. Provides abortions, pays for or provides coverage for abortions, or financially supports any other entity that provides, pays for, or provides coverage for abortions; or

2. Has received more than 50 percent of its total annual revenue from the department or the Agency for Persons with Disabilities, either directly or via a contractor of the department or agency, in the prior fiscal year.

(3) RESPONSIBILITIES OF ELIGIBLE CHARITABLE ORGANIZATIONS.—An eligible charitable organization that receives a contribution under this section must:

(a) Conduct background screenings on all volunteers and staff working directly with children in any program funded under

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this section. The background screening shall use level 2 screening standards pursuant to s. 435.04. The department shall specify requirements for background screening in rule.

(b) Expend 100 percent of any contributions received under this section for direct services to state residents for the purposes specified in subparagraph (2)(a)3.

(c) Annually submit to the department:

1. An audit of the eligible charitable organization conducted by an independent certified public accountant in accordance with auditing standards generally accepted in the United States, government auditing standards, and rules adopted by the Auditor General. The audit report must include a report on financial statements presented in accordance with generally accepted accounting principles. The audit report must be provided to the department within 180 days after completion of the eligible charitable organization's fiscal year.

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

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

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

eligible charitable organization.

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

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

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

(c) Publish information about the tax credit program and eligible charitable organizations on a department website. The website shall, at a minimum, provide:

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

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

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

(d) Compel the return of funds that are provided to an eligible charitable organization that fails to comply with the requirements of this section. Eligible charitable organizations that are subject to return of funds are ineligible to receive

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funding under this section for a period 10 years after final agency action to compel the return of funding.

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

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

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

1. The taxpayer shall specify in the application each tax for which the taxpayer requests a credit and the applicable taxable year for a credit under s. 220.1876 or s. 624.51056 or the applicable state fiscal year for a credit under s. 211.0252, s. 212.1833, or s. 561.1212. For purposes of s. 220.1876, a taxpayer may apply for a credit to be used for a prior taxable year before the date the taxpayer is required to file a return for that year pursuant to s. 220.222. For purposes of s. 624.51056, a taxpayer may apply for a credit to be used for a prior taxable year before the date the taxpayer is required to file a return for that prior taxable year pursuant to ss. 624.509 and 624.5092. The application must specify the eligible charitable organization to which the proposed contribution will be made. The Department of Revenue shall approve tax credits on a first-come, first-served basis and must obtain the division's approval before approving a tax credit under s. 561.1212.

2. Within 10 days after approving or denying an application, the Department of Revenue shall provide a copy of its approval or denial letter to the eligible charitable

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organization specified by the taxpayer in the application.

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

(d) A taxpayer may not convey, transfer, or assign an approved tax credit or a carryforward tax credit to another entity unless all of the assets of the taxpayer are conveyed, assigned, or transferred in the same transaction. However, a tax credit under s. 211.0252, s. 212.1833, s. 220.1876, s. 561.1212, or s. 624.51056 may be conveyed, transferred, or assigned between members of an affiliated group of corporations if the type of tax credit under s. 211.0252, s. 212.1833, s. 220.1876, s. 561.1212, or s. 624.51056 remains the same. A taxpayer shall notify the Department of Revenue of its intent to convey, transfer, or assign a tax credit to another member within an affiliated group of corporations. The amount conveyed, transferred, or assigned is available to another member of the affiliated group of corporations upon approval by the Department of Revenue. The Department of Revenue shall obtain the division’s approval before approving a conveyance, transfer, or assignment of a tax credit under s. 561.1212.

(e) Within any state fiscal year, a taxpayer may rescind

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all or part of a tax credit approved under paragraph (b). The amount rescinded shall become available for that state fiscal year to another eligible taxpayer as approved by the Department of Revenue if the taxpayer receives notice from the Department of Revenue that the rescindment has been accepted by the Department of Revenue. The Department of Revenue must obtain the division's approval before accepting the rescindment of a tax credit under s. 561.1212. Any amount rescinded under this paragraph shall become available to an eligible taxpayer on a first-come, first-served basis based on tax credit applications received after the date the rescindment is accepted by the Department of Revenue.

(f) Within 10 days after approving or denying the conveyance, transfer, or assignment of a tax credit under paragraph (d), or the rescindment of a tax credit under paragraph (e), the Department of Revenue shall provide a copy of its approval or denial letter to the eligible charitable organization specified by the taxpayer. The Department of Revenue shall also include the eligible charitable organization specified by the taxpayer on all letters or correspondence of acknowledgment for tax credits under s. 212.1833.

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

1. For purposes of determining if a penalty or interest

under s. 220.34(2)(d)1. shall be imposed for underpayment of estimated corporate income tax, a taxpayer may, after earning a credit under s. 220.1876, reduce any estimated payment in that taxable year by the amount of the credit.

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

(6) PRESERVATION OF CREDIT.—If any provision or portion of this section, s. 211.0252, s. 212.1833, s. 220.1876, s. 561.1212, or s. 624.51056 or the application thereof to any person or circumstance is held unconstitutional by any court or is otherwise declared invalid, the unconstitutionality or invalidity shall not affect any credit earned under s. 211.0252, s. 212.1833, s. 220.1876, s. 561.1212, or s. 624.51056 by any taxpayer with respect to any contribution paid to an eligible charitable organization before the date of a determination of unconstitutionality or invalidity. The credit shall be allowed at such time and in such a manner as if a determination of unconstitutionality or invalidity had not been made, provided that nothing in this subsection by itself or in combination with any other provision of law shall result in the allowance of any credit to any taxpayer in excess of one dollar of credit for each dollar paid to an eligible charitable organization.

(7) ADMINISTRATION; RULES.—

(a) The Department of Revenue, the division, and the

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department may develop a cooperative agreement to assist in the administration of this section, as needed.

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

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

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

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

Section 67. Section 561.1212, Florida Statutes, is created to read:

561.1212 Credit for contributions to eligible charitable organizations.—Beginning January 1, 2021, there is allowed a credit of 100 percent of an eligible contribution made to an eligible charitable organization under s. 402.62 against any tax due under s. 563.05, s. 564.06, or s. 565.12, except excise

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taxes imposed on wine produced by manufacturers in this state from products grown in this state. However, a credit allowed under this section may not exceed 90 percent of the tax due on the return on which the credit is taken. For purposes of the distributions of tax revenue under ss. 561.121 and 564.06(10), the division shall disregard any tax credits allowed under this section to ensure that any reduction in tax revenue received that is attributable to the tax credits results only in a reduction in distributions to the General Revenue Fund. The provisions of s. 402.62 apply to the credit authorized by this section.

Section 68. Section 624.51056, Florida Statutes, is created to read:

624.51056 Credit for contributions to eligible charitable organizations.—

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

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credit. Section 624.5091 does not limit such credit in any manner.

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

Section 69. The Department of Revenue is authorized, and all conditions are deemed met, to adopt emergency rules under s. 120.54(4), Florida Statutes, for the purpose of implementing provisions related to the Children's Promise Tax Credit created in this act. Notwithstanding any other provision of law, emergency rules adopted under this section are effective for 6 months after adoption and may be renewed during the pendency of procedures to adopt permanent rules addressing the subject of the emergency rules.

Section 70. For the 2020-2021 fiscal year, the sum of $208,000 in nonrecurring funds is appropriated from the General Revenue Fund to the Department of Revenue for the purpose of implementing the provisions related to the Children's Promise Tax Credit created in this act.

Section 71. The Florida Institute for Child Welfare shall analyze the use of funding provided by the tax credit authorized under s. 402.62 and submit a report to the Governor, the President of the Senate, and the Speaker of the House of Representatives by October 31, 2024. The report shall, at a minimum, include the total funding amount and categorize the funding by type of program, describe the programs that were funded, and assess the outcomes that were achieved using the funding.

Section 72. For the 2020-2021 fiscal year, the sum of $72,500 in nonrecurring funds is appropriated from the General

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Revenue Fund to the Department of Revenue to implement the amendments to s. 212.031, Florida Statutes, made by this act.

Section 73. The Division of Law Revision is directed to replace the phrase "the effective date of this act" wherever it occurs in this act with the date this act becomes a law.

Section 74. (1) The Department of Revenue is authorized, and all conditions are deemed met, to adopt emergency rules pursuant to s. 120.54(4), Florida Statutes, for the purpose of implementing the changes made by this act to ss. 206.05, 206.8741, 206.90, 212.05, 212.134, 212.181, 213.21, and 220.1105, Florida Statutes. Notwithstanding any other provision of law, emergency rules adopted pursuant to this subsection are effective for 6 months after adoption and may be renewed during the pendency of procedures to adopt permanent rules addressing the subject of the emergency rules.

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

Section 75. Except as otherwise expressly provided in this act, and except for this section, which shall take effect upon this act becoming a law, this act shall take effect July 1, 2020.

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

And the title is amended as follows:

Delete everything before the enacting clause and insert:

A bill to be entitled

An act relating to taxation; amending s. 189.033, F.S.; defining the term "disproportionally affected

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county"; conforming a provision to changes made by the act; amending s. 192.001, F.S.; revising the definition of the term "inventory" for property tax purposes; defining the terms "heavy equipment rental dealer" and "short-term rental"; revising the definition of the term "tangible personal property" to specify the conditions under which certain construction work constructed or installed by certain electric utilities is deemed substantially completed; creating s. 193.019, F.S.; defining the terms "department" and "hospital"; requiring county property appraisers to annually calculate and submit to the Department of Revenue the valuation of certain property tax exemptions granted to property owned by hospitals; requiring hospitals to submit certain information to the department within a certain timeframe; specifying requirements for the department; requiring the department to adopt a form by rule; creating s. 193.1557, F.S.; extending the timeframe within which certain changes to property damaged or destroyed by Hurricane Michael must commence to prevent the assessed value of the property from increasing; providing applicability; providing for future repeal; amending s. 194.011, F.S.; revising requirements for certain community associations in providing notice to unit owners of an intent to petition the value adjustment board; decreasing the minimum period for a unit owner to elect to opt out of a petition; authorizing such community associations to

represent, prosecute on behalf of, and defend their unit owners in certain proceedings; making clarifying changes; providing construction and applicability; amending s. 194.035, F.S.; specifying circumstances under which a special magistrate's appraisal may not be submitted as evidence to a value adjustment board; amending s. 194.181, F.S.; revising and specifying parties to a tax suit involving condominium associations or cooperative associations; specifying requirements for such associations in notifying and advising unit owners relating to certain proceedings; providing construction; amending s. 195.073, F.S.; revising the property classifications for certain multifamily housing and commercial and industrial properties; amending s. 195.096, F.S.; revising requirements for the Department of Revenue's review and publication of findings of county assessment rolls; amending s. 196.173, F.S.; revising the military operations that qualify certain servicemembers for an additional ad valorem tax exemption; providing applicability; revising the deadlines for applying for additional ad valorem tax exemptions for certain servicemembers for a specified tax year; authorizing a property appraiser to grant an exemption for an untimely filed application if certain conditions are met; providing procedures for an applicant to file a petition with the value adjustment board if an application is denied; providing applicability; amending s. 196.1978, F.S.; providing

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applicability of the affordable housing property tax exemption to vacant units if certain conditions are met; providing retroactive operation; providing legislative intent relating to ownership of exempt property by certain limited liability companies; providing applicability of the tax exemption, under certain circumstances, to certain units occupied by natural persons or families whose income no longer meets income limits; exempting, rather than providing a discount, from ad valorem taxation for certain multifamily project property; conforming provisions to changes made by the act; amending s. 196.198, F.S.; exempting certain property owned by a house of public worship and used by an educational institution from ad valorem taxes; providing construction and applicability; exempting land, buildings, and real property improvements used exclusively for educational purposes from ad valorem taxes if certain criteria are met; providing that the educational institution shall receive the full benefit of the exemption; requiring the property owner to make certain disclosures to the educational institution; amending s. 200.065, F.S.; authorizing a property appraiser in a county for which the Governor has declared a state of emergency to post notices of proposed property taxes on its website if mailing the notice is not possible; providing for an extension of sending the notice during such state of emergency; specifying a duty of the property appraiser; specifying hearing advertisement

requirements for multicounty taxing authorities under certain circumstances; specifying procedures and requirements for taxing authorities, counties, and school districts for hearings and notices in the event of a state of emergency; amending s. 200.069, F.S.; specifying a limitation on information that property appraisers may include in the notice of ad valorem taxes and non-ad valorem assessments; amending s. 202.12, F.S.; reducing the tax rates applied to the sale of communications services and the retail sale of direct-to-home satellite services; amending ss. 202.12001 and 203.001, F.S.; conforming provisions to changes made by the act; amending s. 206.05, F.S.; increasing the maximum bond the department may require from a terminal supplier, importer, exporter, or wholesaler of motor fuel; amending s. 206.8741, F.S.; revising a penalty for failure to provide or post a notice relating to dyed diesel fuel; amending s. 206.90, F.S.; increasing the maximum bond the department may require from a terminal supplier, importer, exporter, or wholesaler of diesel fuel; amending s. 212.031, F.S.; reducing the tax levied on rental or license fees charged for the use of real property; amending s. 212.04, F.S.; exempting Formula 1 Grand Prix admissions from the admissions tax; amending s. 212.05, F.S.; revising timeframes for certain documentation to be provided to the department for the purposes of a sales tax exemption for the sale of certain boats and aircraft; specifying the

applicable sales tax rate on the sale of a new mobile home; defining the term "new mobile home"; amending s. 212.055, F.S.; specifying a limitation on the duration of a charter county and regional transportation system surtax levied pursuant to a referendum held on or after a certain date; requiring that resolutions to approve a school capital outlay surtax include a statement relating to the sharing of revenues with eligible charter schools in a specified manner; specifying authorized uses of surtax revenues shared with charter schools; providing an accounting requirement for charter schools; specifying the eligibility of charter schools; requiring that unencumbered funds revert to the sponsor under certain circumstances; providing applicability; amending s. 212.08, F.S.; providing a sales tax exemption for certain aircraft equipment used as part of certain governmental contracts; providing a use tax exemption for certain aircraft owned by nonresidents and used in service of certain governmental contracts; providing construction; providing a sales tax exemption for parts and accessories necessary for the continued operation of certain industrial machinery or equipment; creating s. 212.134, F.S.; specifying requirements for payment settlement entities, or their electronic payment facilitators or contracted third parties, in submitting information returns to the department; defining the term "payment settlement entity"; providing penalties; authorizing the

department’s executive director or his or her designee to waive penalties under certain circumstances; creating s. 212.181, F.S.; specifying requirements for counties and the department in updating certain databases and determining business addresses for sales tax purposes; specifying a requirement for certain counties imposing a tourist development tax; providing procedures and requirements for correcting certain misallocations of certain tax distributions; providing construction; authorizing the department to adopt rules; amending s. 212.20, F.S.; extending the period of distribution of sales tax proceeds to the professional golf hall of fame; creating s. 215.179, F.S.; prohibiting an owner of a public building or the owner’s employee from seeking, accepting, or soliciting consideration for providing a certain allocation letter relating to energy efficient commercial building property; specifying a requirement for signing and returning the allocation letter; requiring certain persons to file an allocation request to the Department of Financial Services; providing construction; creating s. 213.0537, F.S.; authorizing the department to provide certain official correspondence to taxpayers electronically upon the affirmative request of the taxpayer; providing construction; defining terms; amending s. 213.21, F.S.; providing that the period for filing a claim for certain refunds is tolled during a period in which a taxpayer is engaged in certain informal conference

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procedures; amending s. 220.1105, F.S.; revising the definition of the term "final tax liability" for certain purposes; providing for retroactive application; amending s. 220.1845, F.S.; increasing, for a specified fiscal year, the total amount of contaminated site rehabilitation tax credits; creating s. 220.197, F.S.; defining the term "NAICS"; providing a credit against the corporate income tax, for a specified amount and for a specified taxable year, for taxpayers classified in the sales financing or passenger car rental or leasing industries which meet certain criteria; providing for retroactive operation; amending s. 288.106, F.S.; authorizing a qualified target industry business located in a county affected by Hurricane Michael to submit a request to the Department of Economic Opportunity for an economic recovery extension in lieu of a tax refund claim scheduled to be submitted during a specified timeframe; authorizing the Department of Economic Opportunity to waive certain requirements during a specified timeframe; requiring the Department of Economic Opportunity to state any waiver in writing; providing that certain businesses are eligible for a specified tax refund payment; defining the term "county affected by Hurricane Michael"; deleting obsolete provisions; deleting a provision relating to the future expiration of certification for the tax refund program for qualified target industry businesses; amending s. 288.1168, F.S.; extending the

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repeal date of provisions relating to the professional golf hall of fame facility; amending s. 319.32, F.S.; requiring a tax collector to determine additional service charges to be collected by privately owned license plate agents; requiring that such service charges be itemized and disclosed to the person paying the service charge; requiring the license plate agent to enter into a certain contract with the tax collector; amending s. 320.03, F.S.; specifying requirements for the Department of Highway Safety and Motor Vehicles relating to certain data access and interface functionality; requiring the Department of Highway Safety and Motor Vehicles, county tax collectors, and certain vendors to enter into certain memorandums of understanding; amending ss. 320.04 and 328.72, F.S.; requiring a tax collector to determine additional service charges to be collected by privately owned license plate agents; requiring that such service charges be itemized and disclosed to the person paying the service charge; requiring the license plate agent to enter into a certain contract with the tax collector; amending s. 328.73, F.S.; specifying requirements for the Department of Highway Safety and Motor Vehicles relating to certain data access and interface functionality; requiring the Department of Highway Safety and Motor Vehicles and certain vendors to enter into certain memorandums of understanding; amending s. 376.30781, F.S.; increasing, for a specified fiscal year, the total

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amount of tax credits for the rehabilitation of drycleaning-solvent-contaminated sites and brownfield sites in designated brownfield areas; amending s. 413.4021, F.S.; increasing the percentage of revenues collected from the tax collection enforcement diversion program which must be distributed for specified purposes; amending s. 443.163, F.S.; specifying that Employers Quarterly Reports filed with the Department of Economic Opportunity by certain employers must include any corrections; deleting an additional filing requirement for certain persons; revising penalties for employers failing to properly file the report or failing to properly remit contributions or reimbursements; revising criteria for requesting a waiver of a penalty with the tax collection service provider; amending s. 626.932, F.S.; decreasing the rate of the surplus lines tax; revising the applicable tax on certain surplus lines policies; requiring surplus lines agents to report certain information to the Florida Surplus Lines Service Office; amending s. 718.111, F.S.; revising a condominium association’s authority as a party in certain tax suits; providing construction and applicability; amending s. 1013.64, F.S.; providing that educational facilities and sites funded solely through local impact fees are exempt from certain prohibited uses of funds; amending chapter 2018-6, L.O.F.; providing retroactive applicability of a certain amendment to the credit carryforward period

under the Florida Tax Credit Scholarship Program; providing sales tax exemptions for certain clothing, wallets, bags, school supplies, personal computers, and personal computer-related accessories during a certain timeframe; defining terms; specifying locations where the exemptions do not apply; authorizing certain dealers to opt out of participating in the exemptions, subject to certain conditions; authorizing the department to adopt emergency rules; providing an appropriation; providing sales tax exemptions for certain disaster preparedness supplies during a certain timeframe; specifying locations where the exemptions do not apply; creating ss. 211.0252 and 212.1833, F.S.; providing credits against oil and gas production taxes and sales taxes payable by direct pay permit holders, respectively, under the Children’s Promise Tax Credit; specifying requirements and procedures for, and limitations on, the credits; amending s. 220.02, F.S.; specifying the order in which the corporate income tax credit under the Children’s Promise Tax Credit is applied; amending s. 220.13, F.S.; revising the definition of the term “adjusted federal income”; amending s. 220.186, F.S.; revising the calculation of the corporate income tax credit for the Florida alternative minimum tax; creating s. 220.1876, F.S.; providing a credit against the corporate income tax under the Children’s Promise Tax Credit; specifying requirements and procedures for, and limitations on, the credit; creating s.

402.62, F.S.; creating the Children's Promise Tax Credit; defining terms; specifying requirements for the Department of Children and Families in designating eligible charitable organizations; specifying requirements for eligible charitable organizations receiving contributions; specifying duties of the Department of Children and Families; specifying a limitation on, and application procedures for, the tax credit; specifying requirements and procedures for, and restrictions on, the carryforward, conveyance, transfer, assignment, and rescindment of credits; specifying requirements and procedures for the department; providing construction; authorizing the department, the Department of Children and Families, and the Division of Alcoholic Beverages and Tobacco of the Department of Business and Professional Regulation to develop a cooperative agreement and adopt rules; authorizing certain interagency information-sharing; creating ss. 561.1212 and 624.51056, F.S.; providing credits against excise taxes on certain alcoholic beverages and the insurance premium tax, respectively, under the Children's Promise Tax Credit; specifying requirements and procedures for, and limitations on, the credits; authorizing the department to adopt emergency rules to implement provisions related to the Children's Promise Tax Credit; providing an appropriation; requiring the Florida Institute for Child Welfare to provide a specified report to the Governor and the Legislature by a specified date;


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providing an appropriation; providing a directive to the Division of Law Revision; authorizing the department to adopt emergency rules for certain purposes; providing effective dates.