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LEGISLATIVE ACTION

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

**Senate Amendment (with title amendment)**

Delete everything after the enacting clause  
and insert:

Section 1. 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,



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11 and sanitation services in a disproportionately affected county~~7~~  
12 ~~as defined in s. 288.106(8)~~, determines that a new user or the  
13 expansion of an existing user of one or more of its utility  
14 systems will provide a significant benefit to the community in  
15 terms of increased job opportunities, economies of scale, or  
16 economic development in the area, the governing body may  
17 authorize a reduction of its rates, fees, or charges for that  
18 user for a specified period of time. A governing body that  
19 exercises this power must do so by resolution that states the  
20 anticipated economic benefit justifying the reduction as well as  
21 the period of time that the reduction will remain in place. As  
22 used in this section, the term "disproportionally affected  
23 county" means Bay County, Escambia County, Franklin County, Gulf  
24 County, Okaloosa County, Santa Rosa County, Walton County, or  
25 Wakulla County.

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

28 192.001 Definitions.—All definitions set out in chapters 1  
29 and 200 that are applicable to this chapter are included herein.  
30 In addition, the following definitions shall apply in the  
31 imposition of ad valorem taxes:

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

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



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

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

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



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

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

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



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98 read:

99 193.019 Hospitals; community benefit reporting.-

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

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

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

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

108 (3) A hospital shall submit to the department its Internal  
109 Revenue Service Form 990, Schedule H, within 30 business days  
110 after the filing of the form with the Internal Revenue Service.  
111 The hospital shall also submit a document showing the  
112 attribution of the net community benefit expense shown in Form  
113 990 to each county where its property is located. A county may  
114 attribute net community benefit expense to its property located  
115 in a county based on services and activities provided in the  
116 county to residents of the county.

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

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

126 (6) The department shall publish the data collected



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

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

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

134 193.1557 Assessment of certain property damaged or  
135 destroyed by Hurricane Michael.—For property damaged or  
136 destroyed by Hurricane Michael in 2018, s. 193.155(4)(b), s.  
137 193.1554(6)(b), or s. 193.1555(6)(b) applies to changes,  
138 additions, or improvements commenced within 5 years after  
139 January 1, 2019. This section applies to the 2019-2023 tax rolls  
140 and shall stand repealed on December 31, 2023.

141 Section 5. Paragraph (e) of subsection (3) of section  
142 194.011, Florida Statutes, is amended to read:

143 194.011 Assessment notice; objections to assessments.—

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

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



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156 on behalf of the taxpayer. If a taxpayer notifies the value  
157 adjustment board that a petition has been filed for the  
158 taxpayer's property without his or her consent, the value  
159 adjustment board may require the person filing the petition to  
160 provide written authorization from the taxpayer authorizing the  
161 person to proceed with the appeal before a hearing is held. If  
162 the value adjustment board finds that a person listed in s.  
163 194.034(1)(a) willfully and knowingly filed a petition that was  
164 not authorized by the taxpayer, the value adjustment board shall  
165 require such person to provide the taxpayer's written  
166 authorization for representation to the value adjustment board  
167 clerk before any petition filed by that person is heard, for 1  
168 year after imposition of such requirement by the value  
169 adjustment board. A power of attorney or written authorization  
170 is valid for 1 assessment year, and a new power of attorney or  
171 written authorization by the taxpayer is required for each  
172 subsequent assessment year. A petition shall also describe the  
173 property by parcel number and shall be filed as follows:

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



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

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

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

207 194.035 Special magistrates; property evaluators.-

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





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



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



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

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

281 194.181 Parties to a tax suit.—

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

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

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

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

300 a. Retain their own counsel to defend the appeal;



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301 b. Choose not to defend the appeal; or

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

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

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

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

321 195.073 Classification of property.—All items required by  
322 law to be on the assessment rolls must receive a classification  
323 based upon the use of the property. The department shall  
324 promulgate uniform definitions for all classifications. The  
325 department may designate other subclassifications of property.  
326 No assessment roll may be approved by the department which does  
327 not show proper classifications.

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



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

- 333 1. Single family.
- 334 2. Mobile homes.
- 335 3. Multifamily, up to nine units.
- 336 4. Condominiums.
- 337 5. Cooperatives.
- 338 6. Retirement homes.

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

341 Section 9. Subsection (2) and paragraph (a) of subsection  
342 (3) of section 195.096, Florida Statutes, are amended to read:  
343 195.096 Review of assessment rolls.—

344 (2) The department shall conduct, no less frequently than  
345 once every 2 years, an in-depth review of the real property  
346 assessment roll ~~rolls~~ of each county. The department need not  
347 individually study every use-class of property set forth in s.  
348 195.073, but shall at a minimum study the level of assessment in  
349 relation to just value of each classification specified in  
350 subsection (3). Such in-depth review may include proceedings of  
351 the value adjustment board and the audit or review of procedures  
352 used by the counties to appraise property.

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



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359 the property appraiser in evaluating his or her procedures.

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

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



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388 studied and for the roll as a whole.

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

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

413 (f) Within 120 days after receipt of a county assessment  
414 roll by the executive director of the department pursuant to s.  
415 193.1142(1), or within 10 days after approval of the assessment  
416 roll, whichever is later, the department shall complete the



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

422 The measures in the findings must be based on:

- 423 1. A 95-percent level of confidence; or
- 424 2. Ratio study standards that are generally accepted by  
425 professional appraisal organizations in developing a  
426 statistically valid sampling plan if a 95-percent level of  
427 confidence is not attainable.

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

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





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

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

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

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

458 4. Vacant lots.

459 5. Nonagricultural acreage and other undeveloped parcels.

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

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

465  
466 If one of the above classes constituted less than 5 percent of  
467 the total assessed value of all real property in a county on the  
468 previous assessment roll, the department may combine it with one  
469 or more other classes of real property for purposes of  
470 assessment ratio studies or use the weighted average of the  
471 other classes for purposes of calculating the level of  
472 assessment for all real property in a county. The department  
473 shall also publish such results for any subclassifications of  
474 the classes or assessment rolls it may have chosen to study.



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

478 196.173 Exemption for deployed servicemembers.—

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

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

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

485 (c) Operation Noble Eagle, which began on September 15,  
486 2001.

487 ~~(d) Operation Enduring Freedom, which began on October 7,~~  
488 ~~2001, and ended on December 31, 2014.~~

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

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

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

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

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

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

497 (j)~~(k)~~ Operation Observant Compass, which began in October  
498 2011.

499 (k)~~(l)~~ Operation Inherent Resolve, which began on August 8,  
500 2014.

501 (l)~~(m)~~ Operation Atlantic Resolve, which began in April  
502 2014.

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



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504 1, 2015.

505 (n) ~~(e)~~ Operation Resolute Support, which began in January  
506 2015.

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

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

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

510

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

514 Section 11. The amendment made by this act to s.  
515 196.173(2), Florida Statutes, first applies to the 2020 ad  
516 valorem tax roll.

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

519 (1) Notwithstanding the filing deadlines contained in s.  
520 196.173(6), Florida Statutes, the deadline for an applicant to  
521 file an application with the property appraiser for an  
522 additional ad valorem tax exemption under s. 196.173, Florida  
523 Statutes, for the 2020 tax roll is June 1, 2020.

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

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

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

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



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

535 (3) If the property appraiser denies an application under  
536 subsection (2), the applicant may file, pursuant to s.  
537 194.011(3), Florida Statutes, a petition with the value  
538 adjustment board which requests that the exemption be granted.  
539 Such petition must be filed on or before the 25th day after the  
540 property appraiser mails the notice required under s.  
541 194.011(1), Florida Statutes. Notwithstanding s. 194.013,  
542 Florida Statutes, the eligible servicemember is not required to  
543 pay a filing fee for such petition. Upon reviewing the petition,  
544 the value adjustment board may grant the exemption if the  
545 applicant is qualified for the exemption and demonstrates  
546 extenuating circumstances, as determined by the board, which  
547 warrant granting the exemption.

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

550 Section 13. Effective upon becoming a law and operating  
551 retroactively to January 1, 2020, subsection (1) of section  
552 196.1978, Florida Statutes, is amended to read:

553 196.1978 Affordable housing property exemption.—

554 (1) Property used to provide affordable housing to eligible  
555 persons as defined by s. 159.603 and natural persons or families  
556 meeting the extremely-low-income, very-low-income, low-income,  
557 or moderate-income limits specified in s. 420.0004, which is  
558 owned entirely by a nonprofit entity that is a corporation not  
559 for profit, qualified as charitable under s. 501(c)(3) of the  
560 Internal Revenue Code and in compliance with Rev. Proc. 96-32,  
561 1996-1 C.B. 717, is considered property owned by an exempt



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562 entity and used for a charitable purpose, and those portions of  
563 the affordable housing property that provide housing to natural  
564 persons or families classified as extremely low income, very low  
565 income, low income, or moderate income under s. 420.0004 are  
566 exempt from ad valorem taxation to the extent authorized under  
567 s. 196.196. All property identified in this subsection ~~section~~  
568 must comply with the criteria provided under s. 196.195 for  
569 determining exempt status and applied by property appraisers on  
570 an annual basis. The Legislature intends that any property owned  
571 by a limited liability company which is disregarded as an entity  
572 for federal income tax purposes pursuant to Treasury Regulation  
573 301.7701-3(b)(1)(ii) be treated as owned by its sole member.  
574 Units that are vacant shall be treated as portions of the  
575 affordable housing property exempt under this subsection if a  
576 recorded land use restriction agreement in favor of the Florida  
577 Housing Finance Corporation or any other governmental or quasi-  
578 governmental jurisdiction requires that all residential units  
579 within the property be used in a manner that qualifies for the  
580 exemption under this subsection and if the units are being  
581 offered for rent.

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

584 196.1978 Affordable housing property exemption.—

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



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591 Internal Revenue Code and in compliance with Rev. Proc. 96-32,  
592 1996-1 C.B. 717, is considered property owned by an exempt  
593 entity and used for a charitable purpose, and those portions of  
594 the affordable housing property that provide housing to natural  
595 persons or families classified as extremely low income, very low  
596 income, low income, or moderate income under s. 420.0004 are  
597 exempt from ad valorem taxation to the extent authorized under  
598 s. 196.196. All property identified in this subsection must  
599 comply with the criteria provided under s. 196.195 for  
600 determining exempt status and applied by property appraisers on  
601 an annual basis. The Legislature intends that any property owned  
602 by a limited liability company which is disregarded as an entity  
603 for federal income tax purposes pursuant to Treasury Regulation  
604 301.7701-3(b)(1)(ii) be treated as owned by its sole member. If  
605 the sole member of the limited liability company that owns the  
606 property is also a limited liability company that is disregarded  
607 as an entity for federal income tax purposes pursuant to  
608 Treasury Regulation 301.7701-3(b)(1)(ii), the Legislature  
609 intends that the property be treated as owned by the sole member  
610 of the limited liability company that owns the limited liability  
611 company that owns the property. Units that are vacant and units  
612 that are occupied by natural persons or families whose income no  
613 longer meets the income limits of this subsection, but whose  
614 income met those income limits at the time they became tenants,  
615 shall be treated as portions of the affordable housing property  
616 exempt under this subsection if a recorded land use restriction  
617 agreement in favor of the Florida Housing Finance Corporation or  
618 any other governmental or quasi-governmental jurisdiction  
619 requires that all residential units within the property be used



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

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

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

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

643  
644 This exemption ~~discount~~ terminates if the property no longer  
645 serves extremely-low-income, very-low-income, or low-income  
646 persons pursuant to the recorded agreement.

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



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649 property appraiser by March 1.

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

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

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

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

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

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

668 196.198 Educational property exemption.—Educational  
669 institutions within this state and their property used by them  
670 or by any other exempt entity or educational institution  
671 exclusively for educational purposes are exempt from taxation.  
672 Sheltered workshops providing rehabilitation and retraining of  
673 individuals who have disabilities and exempted by a certificate  
674 under s. (d) of the federal Fair Labor Standards Act of 1938, as  
675 amended, are declared wholly educational in purpose and are  
676 exempt from certification, accreditation, and membership  
677 requirements set forth in s. 196.012. Those portions of property





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678 of college fraternities and sororities certified by the  
679 president of the college or university to the appropriate  
680 property appraiser as being essential to the educational process  
681 are exempt from ad valorem taxation. The use of property by  
682 public fairs and expositions chartered by chapter 616 is  
683 presumed to be an educational use of such property and is exempt  
684 from ad valorem taxation to the extent of such use. Property  
685 used exclusively for educational purposes shall be deemed owned  
686 by an educational institution if the entity owning 100 percent  
687 of the educational institution is owned by the identical persons  
688 who own the property, or if the entity owning 100 percent of the  
689 educational institution and the entity owning the property are  
690 owned by the identical natural persons. Land, buildings, and  
691 other improvements to real property used exclusively for  
692 educational purposes shall be deemed owned by an educational  
693 institution if the entity owning 100 percent of the land is a  
694 nonprofit entity and the land is used, under a ground lease or  
695 other contractual arrangement, by an educational institution  
696 that owns the buildings and other improvements to the real  
697 property, is a nonprofit entity under s. 501(c)(3) of the  
698 Internal Revenue Code, and provides education limited to  
699 students in prekindergarten through grade 8. Notwithstanding ss.  
700 196.195 and 196.196, property owned by a house of public worship  
701 and used by an educational institution for educational purposes  
702 limited to students in preschool through grade 8 shall be exempt  
703 from ad valorem taxes. If legal title to property is held by a  
704 governmental agency that leases the property to a lessee, the  
705 property shall be deemed to be owned by the governmental agency  
706 and used exclusively for educational purposes if the



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

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

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

730       196.198 Educational property exemption.—Educational  
731 institutions within this state and their property used by them  
732 or by any other exempt entity or educational institution  
733 exclusively for educational purposes are exempt from taxation.  
734 Sheltered workshops providing rehabilitation and retraining of  
735 individuals who have disabilities and exempted by a certificate



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



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765 the land, buildings, and other improvements for educational  
766 purposes received the exemption under this section on the same  
767 property in any 10 consecutive prior years or is an educational  
768 institution described in s. 212.0602, and, under a lease, the  
769 educational institution is responsible for any taxes owed and  
770 for ongoing maintenance and operational expenses for the land,  
771 buildings, and other improvements. For such leasehold  
772 properties, the educational institution shall receive the full  
773 benefit of the exemption. The owner of the property shall  
774 disclose to the educational institution the full amount of the  
775 benefit derived from the exemption and the method for ensuring  
776 that the educational institution receives the benefit.  
777 Notwithstanding ss. 196.195 and 196.196, property owned by a  
778 house of public worship and used by an educational institution  
779 for educational purposes limited to students in preschool  
780 through grade 8 shall be exempt from ad valorem taxes. If legal  
781 title to property is held by a governmental agency that leases  
782 the property to a lessee, the property shall be deemed to be  
783 owned by the governmental agency and used exclusively for  
784 educational purposes if the governmental agency continues to use  
785 such property exclusively for educational purposes pursuant to a  
786 sublease or other contractual agreement with that lessee. If the  
787 title to land is held by the trustee of an irrevocable inter  
788 vivos trust and if the trust grantor owns 100 percent of the  
789 entity that owns an educational institution that is using the  
790 land exclusively for educational purposes, the land is deemed to  
791 be property owned by the educational institution for purposes of  
792 this exemption. Property owned by an educational institution  
793 shall be deemed to be used for an educational purpose if the



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

801 Section 18. Effective upon this act becoming a law,  
802 paragraphs (b), (d), (e), and (f) of subsection (2) of section  
803 200.065, Florida Statutes, are amended to read:

804 200.065 Method of fixing millage.—

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

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



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



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852 circulation within each county not less than 2 days or more than  
853 5 days before the hearing.

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



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

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





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

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



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

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



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

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

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

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

991       200.069 Notice of proposed property taxes and non-ad  
992 valorem assessments.—Pursuant to s. 200.065(2)(b), the property  
993 appraiser, in the name of the taxing authorities and local  
994 governing boards levying non-ad valorem assessments within his  
995 or her jurisdiction and at the expense of the county, shall  
996 prepare and deliver by first-class mail to each taxpayer to be



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997 listed on the current year's assessment roll a notice of  
998 proposed property taxes, which notice shall contain the elements  
999 and use the format provided in the following form.  
1000 Notwithstanding the provisions of s. 195.022, no county officer  
1001 shall use a form other than that provided herein. The Department  
1002 of Revenue may adjust the spacing and placement on the form of  
1003 the elements listed in this section as it considers necessary  
1004 based on changes in conditions necessitated by various taxing  
1005 authorities. If the elements are in the order listed, the  
1006 placement of the listed columns may be varied at the discretion  
1007 and expense of the property appraiser, and the property  
1008 appraiser may use printing technology and devices to complete  
1009 the form, the spacing, and the placement of the information in  
1010 the columns. In addition, the property appraiser may not include  
1011 in the mailing of the notice of ad valorem taxes and non-ad  
1012 valorem assessments additional information or items unless such  
1013 information or items explain a component of the notice or  
1014 provide information directly related to the assessment and  
1015 taxation of the property. A county officer may use a form other  
1016 than that provided by the department for purposes of this part,  
1017 but only if his or her office pays the related expenses and he  
1018 or she obtains prior written permission from the executive  
1019 director of the department; however, a county officer may not  
1020 use a form the substantive content of which is at variance with  
1021 the form prescribed by the department. The county officer may  
1022 continue to use such an approved form until the law that  
1023 specifies the form is amended or repealed or until the officer  
1024 receives written disapproval from the executive director.

1025 (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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1055 1011.60(6); other operating school levies; the municipality or  
1056 municipal service taxing unit or units in which the parcel lies,  
1057 if any; the water management district levying pursuant to s.  
1058 373.503; the independent special districts in which the parcel  
1059 lies, if any; and for all voted levies for debt service  
1060 applicable to the parcel, if any.

1061 (4) For each entry listed in subsection (3), there shall  
1062 appear on the notice the following:

1063 (a) In the first column, a brief, commonly used name for  
1064 the taxing authority or its governing body. The entry in the  
1065 first column for the levy required pursuant to s. 1011.60(6)  
1066 shall be "By State Law." The entry for other operating school  
1067 district levies shall be "By Local Board." Both school levy  
1068 entries shall be indented and preceded by the notation "Public  
1069 Schools:". For each voted levy for debt service, the entry shall  
1070 be "Voter Approved Debt Payments."

1071 (b) In the second column, the gross amount of ad valorem  
1072 taxes levied against the parcel in the previous year. If the  
1073 parcel did not exist in the previous year, the second column  
1074 shall be blank.

1075 (c) In the third column, last year's adjusted tax rate or,  
1076 in the case of voted levies for debt service, the tax rate  
1077 previously authorized by referendum.

1078 (d) In the fourth column, the gross amount of ad valorem  
1079 taxes which will apply to the parcel in the current year if each  
1080 taxing authority levies last year's adjusted tax rate or, in the  
1081 case of voted levies for debt service, the amount previously  
1082 authorized by referendum.

1083 (e) In the fifth column, the tax rate that each taxing



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1084 authority must levy against the parcel to fund the proposed  
1085 budget or, in the case of voted levies for debt service, the tax  
1086 rate previously authorized by referendum.

1087 (f) In the sixth column, the gross amount of ad valorem  
1088 taxes that must be levied in the current year if the proposed  
1089 budget is adopted.

1090 (g) In the seventh column, the date, the time, and a brief  
1091 description of the location of the public hearing required  
1092 pursuant to s. 200.065(2)(c).

1093 (5) Following the entries for each taxing authority, a  
1094 final entry shall show: in the first column, the words "Total  
1095 Property Taxes:" and in the second, fourth, and sixth columns,  
1096 the sum of the entries for each of the individual taxing  
1097 authorities. The second, fourth, and sixth columns shall,  
1098 immediately below said entries, be labeled Column 1, Column 2,  
1099 and Column 3, respectively. Below these labels shall appear, in  
1100 boldfaced type, the statement: SEE REVERSE SIDE FOR EXPLANATION.

1101 (6) (a) The second page of the notice shall state the  
1102 parcel's market value and for each taxing authority that levies  
1103 an ad valorem tax against the parcel:

1104 1. The assessed value, value of exemptions, and taxable  
1105 value for the previous year and the current year.

1106 2. Each assessment reduction and exemption applicable to  
1107 the property, including the value of the assessment reduction or  
1108 exemption and tax levies to which they apply.

1109 (b) The reverse side of the second page shall contain  
1110 definitions and explanations for the values included on the  
1111 front side.

1112 (7) The following statement shall appear after the values



1113 listed on the front of the second page:

1114

1115           If you feel that the market value of your property is  
1116 inaccurate or does not reflect fair market value, or if you are  
1117 entitled to an exemption or classification that is not reflected  
1118 above, contact your county property appraiser at ...(phone  
1119 number)... or ...(location)....

1120           If the property appraiser's office is unable to resolve the  
1121 matter as to market value, classification, or an exemption, you  
1122 may file a petition for adjustment with the Value Adjustment  
1123 Board. Petition forms are available from the county property  
1124 appraiser and must be filed ON OR BEFORE ...(date)....

1125           (8) The reverse side of the first page of the form shall  
1126 read:

1127

1128   EXPLANATION

1129

1130 \*COLUMN 1—"YOUR PROPERTY TAXES LAST YEAR"  
1131 This column shows the taxes that applied last year to your  
1132 property. These amounts were based on budgets adopted last year  
1133 and your property's previous taxable value.

1134 \*COLUMN 2—"YOUR TAXES IF NO BUDGET CHANGE IS ADOPTED"  
1135 This column shows what your taxes will be this year IF EACH  
1136 TAXING AUTHORITY DOES NOT CHANGE ITS PROPERTY TAX LEVY. These  
1137 amounts are based on last year's budgets and your current  
1138 assessment.

1139 \*COLUMN 3—"YOUR TAXES IF PROPOSED BUDGET CHANGE IS ADOPTED"  
1140 This column shows what your taxes will be this year under the  
1141 BUDGET ACTUALLY PROPOSED by each local taxing authority. The





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1142 proposal is NOT final and may be amended at the public hearings  
1143 shown on the front side of this notice. The difference between  
1144 columns 2 and 3 is the tax change proposed by each local taxing  
1145 authority and is NOT the result of higher assessments.  
1146

1147 \*Note: Amounts shown on this form do NOT reflect early payment  
1148 discounts you may have received or may be eligible to receive.  
1149 (Discounts are a maximum of 4 percent of the amounts shown on  
1150 this form.)

1151 (9) The bottom portion of the notice shall further read in  
1152 bold, conspicuous print:

1153  
1154 "Your final tax bill may contain non-ad valorem  
1155 assessments which may not be reflected on this notice  
1156 such as assessments for roads, fire, garbage,  
1157 lighting, drainage, water, sewer, or other  
1158 governmental services and facilities which may be  
1159 levied by your county, city, or any special district."  
1160

1161 (10) (a) If requested by the local governing board levying  
1162 non-ad valorem assessments and agreed to by the property  
1163 appraiser, the notice specified in this section may contain a  
1164 notice of proposed or adopted non-ad valorem assessments. If so  
1165 agreed, the notice shall be titled:

1166  
1167 NOTICE OF PROPOSED PROPERTY TAXES  
1168 AND PROPOSED OR ADOPTED  
1169 NON-AD VALOREM ASSESSMENTS  
1170 DO NOT PAY—THIS IS NOT A BILL



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1171  
1172 There must be a clear partition between the notice of proposed  
1173 property taxes and the notice of proposed or adopted non-ad  
1174 valorem assessments. The partition must be a bold, horizontal  
1175 line approximately 1/8-inch thick. By rule, the department shall  
1176 provide a format for the form of the notice of proposed or  
1177 adopted non-ad valorem assessments which meets the following  
1178 minimum requirements:

1179         1. There must be subheading for columns listing the levying  
1180 local governing board, with corresponding assessment rates  
1181 expressed in dollars and cents per unit of assessment, and the  
1182 associated assessment amount.

1183         2. The purpose of each assessment must also be listed in  
1184 the column listing the levying local governing board if the  
1185 purpose is not clearly indicated by the name of the board.

1186         3. Each non-ad valorem assessment for each levying local  
1187 governing board must be listed separately.

1188         4. If a county has too many municipal service benefit units  
1189 or assessments to be listed separately, it shall combine them by  
1190 function.

1191         5. A brief statement outlining the responsibility of the  
1192 tax collector and each levying local governing board as to any  
1193 non-ad valorem assessment must be provided on the form,  
1194 accompanied by directions as to which office to contact for  
1195 particular questions or problems.

1196                 (b) If the notice includes all adopted non-ad valorem  
1197 assessments, the provisions contained in subsection (9) shall  
1198 not be placed on the notice.

1199         Section 20. Effective January 1, 2021, paragraphs (a) and



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1200 (b) of subsection (1) of section 202.12, Florida Statutes, are  
1201 amended to read:

1202       202.12 Sales of communications services.—The Legislature  
1203 finds that every person who engages in the business of selling  
1204 communications services at retail in this state is exercising a  
1205 taxable privilege. It is the intent of the Legislature that the  
1206 tax imposed by chapter 203 be administered as provided in this  
1207 chapter.

1208       (1) For the exercise of such privilege, a tax is levied on  
1209 each taxable transaction and is due and payable as follows:

1210       (a) Except as otherwise provided in this subsection, at the  
1211 rate of 4.42 ~~4.92~~ percent applied to the sales price of the  
1212 communications service that:

- 1213       1. Originates and terminates in this state, or  
1214       2. Originates or terminates in this state and is charged to  
1215 a service address in this state,

1216  
1217 when sold at retail, computed on each taxable sale for the  
1218 purpose of remitting the tax due. The gross receipts tax imposed  
1219 by chapter 203 shall be collected on the same taxable  
1220 transactions and remitted with the tax imposed by this  
1221 paragraph. If no tax is imposed by this paragraph due to the  
1222 exemption provided under s. 202.125(1), the tax imposed by  
1223 chapter 203 shall nevertheless be collected and remitted in the  
1224 manner and at the time prescribed for tax collections and  
1225 remittances under this chapter.

1226       (b) At the rate of 8.57 ~~9.07~~ percent applied to the retail  
1227 sales price of any direct-to-home satellite service received in  
1228 this state. The proceeds of the tax imposed under this paragraph



1229 shall be accounted for and distributed in accordance with s.  
1230 202.18(2). The gross receipts tax imposed by chapter 203 shall  
1231 be collected on the same taxable transactions and remitted with  
1232 the tax imposed by this paragraph.

1233 Section 21. Effective January 1, 2021, section 202.12001,  
1234 Florida Statutes, is amended to read:

1235 202.12001 Combined rate for tax collected pursuant to ss.  
1236 202.12(1)(a) and 203.01(1)(b).—In complying with ss. 1-3, ch.  
1237 2010-149, Laws of Florida, the dealer of communication services  
1238 may collect a combined rate of 4.57 ~~5.07~~ percent, composed of  
1239 the 4.42 ~~4.92~~ percent and 0.15 percent rates required by ss.  
1240 202.12(1)(a) and 203.01(1)(b)3., respectively, if the provider  
1241 properly reflects the tax collected with respect to the two  
1242 provisions as required in the return to the department.

1243 Section 22. Effective January 1, 2021, section 203.001,  
1244 Florida Statutes, is amended to read:

1245 203.001 Combined rate for tax collected pursuant to ss.  
1246 202.12(1)(a) and 203.01(1)(b).—In complying with ss. 1-3, ch.  
1247 2010-149, Laws of Florida, the dealer of communication services  
1248 may collect a combined rate of 4.57 ~~5.07~~ percent, composed of  
1249 the 4.42 ~~4.92~~ percent and 0.15 percent rates required by ss.  
1250 202.12(1)(a) and 203.01(1)(b)3., respectively, if the provider  
1251 properly reflects the tax collected with respect to the two  
1252 provisions as required in the return to the Department of  
1253 Revenue.

1254 Section 23. Subsection (1) of section 206.05, Florida  
1255 Statutes, is amended to read:

1256 206.05 Bond required of licensed terminal supplier,  
1257 importer, exporter, or wholesaler.—



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1258 (1) Each terminal supplier, importer, exporter, or  
1259 wholesaler, except a municipality, county, school board, state  
1260 agency, federal agency, or special district which is licensed  
1261 under this part, shall file with the department a bond in a  
1262 penal sum of not more than \$300,000 ~~\$100,000~~, such sum to be  
1263 approximately 3 times the combined average monthly tax levied  
1264 under this part and local option tax on motor fuel paid or due  
1265 during the preceding 12 calendar months under the laws of this  
1266 state. An exporter shall file a bond in an amount equal to 3  
1267 times the average monthly tax due on gallons acquired for  
1268 export. The bond shall be in such form as may be approved by the  
1269 department, executed by a surety company duly licensed to do  
1270 business under the laws of the state as surety thereon, and  
1271 conditioned upon the prompt filing of true reports and the  
1272 payment to the department of any and all fuel taxes levied under  
1273 this chapter including local option taxes which are now or which  
1274 hereafter may be levied or imposed, together with any and all  
1275 penalties and interest thereon, and generally upon faithful  
1276 compliance with the provisions of the fuel tax and local option  
1277 tax laws of the state. The licensee shall be the principal  
1278 obligor, and the state shall be the obligee. An assigned time  
1279 deposit or irrevocable letter of credit may be accepted in lieu  
1280 of a surety bond.

1281 Section 24. Subsection (6) of section 206.8741, Florida  
1282 Statutes, is amended to read:

1283 206.8741 Dyeing and marking; notice requirements.—

1284 (6) Any person who fails to provide or post the required  
1285 notice with respect to any dyed diesel fuel is subject to a  
1286 penalty of \$2,500 for each month such failure occurs ~~the penalty~~



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1287 ~~imposed by s. 206.872(11).~~

1288 Section 25. Subsection (1) section 206.90, Florida  
1289 Statutes, is amended to read:

1290 206.90 Bond required of terminal suppliers, importers, and  
1291 wholesalers.—

1292 (1) Every terminal supplier, importer, or wholesaler,  
1293 except a municipality, county, state agency, federal agency,  
1294 school board, or special district, shall file with the  
1295 department a bond or bonds in the penal sum of not more than  
1296 \$300,000 ~~\$100,000~~. The sum of such bond shall be approximately 3  
1297 times the average monthly diesel fuels tax and local option tax  
1298 on diesel fuels paid or due during the preceding 12 calendar  
1299 months, with a surety approved by the department. The licensee  
1300 shall be the principal obligor and the state shall be the  
1301 obligee, conditioned upon the faithful compliance with the  
1302 provisions of this chapter, including the local option tax laws.  
1303 If the sum of 3 times a licensee's average monthly tax is less  
1304 than \$50, no bond shall be required.

1305 Section 26. Effective January 1, 2021, paragraphs (c) and  
1306 (d) of subsection (1) of section 212.031, Florida Statutes, are  
1307 amended to read:

1308 212.031 Tax on rental or license fee for use of real  
1309 property.—

1310 (1)

1311 (c) For the exercise of such privilege, a tax is levied at  
1312 the rate of 5.4 ~~5.5~~ percent of and on the total rent or license  
1313 fee charged for such real property by the person charging or  
1314 collecting the rental or license fee. The total rent or license  
1315 fee charged for such real property shall include payments for



1316 the granting of a privilege to use or occupy real property for  
1317 any purpose and shall include base rent, percentage rents, or  
1318 similar charges. Such charges shall be included in the total  
1319 rent or license fee subject to tax under this section whether or  
1320 not they can be attributed to the ability of the lessor's or  
1321 licensor's property as used or operated to attract customers.  
1322 Payments for intrinsically valuable personal property such as  
1323 franchises, trademarks, service marks, logos, or patents are not  
1324 subject to tax under this section. In the case of a contractual  
1325 arrangement that provides for both payments taxable as total  
1326 rent or license fee and payments not subject to tax, the tax  
1327 shall be based on a reasonable allocation of such payments and  
1328 shall not apply to that portion which is for the nontaxable  
1329 payments.

1330 (d) If the rental or license fee of any such real property  
1331 is paid by way of property, goods, wares, merchandise, services,  
1332 or other thing of value, the tax shall be at the rate of 5.4 ~~5.5~~  
1333 percent of the value of the property, goods, wares, merchandise,  
1334 services, or other thing of value.

1335 Section 27. Paragraph (a) of subsection (2) of section  
1336 212.04, Florida Statutes, is amended to read:

1337 212.04 Admissions tax; rate, procedure, enforcement.—

1338 (2) (a) A tax may not be levied on:

1339 1. Admissions to athletic or other events sponsored by  
1340 elementary schools, junior high schools, middle schools, high  
1341 schools, community colleges, public or private colleges and  
1342 universities, deaf and blind schools, facilities of the youth  
1343 services programs of the Department of Children and Families,  
1344 and state correctional institutions if only student, faculty, or



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1345 inmate talent is used. However, this exemption does not apply to  
1346 admission to athletic events sponsored by a state university,  
1347 and the proceeds of the tax collected on such admissions shall  
1348 be retained and used by each institution to support women's  
1349 athletics as provided in s. 1006.71(2)(c).

1350         2. Dues, membership fees, and admission charges imposed by  
1351 not-for-profit sponsoring organizations. To receive this  
1352 exemption, the sponsoring organization must qualify as a not-  
1353 for-profit entity under s. 501(c)(3) of the Internal Revenue  
1354 Code of 1954, as amended.

1355         3. Admission charges to an event sponsored by a  
1356 governmental entity, sports authority, or sports commission if  
1357 held in a convention hall, exhibition hall, auditorium, stadium,  
1358 theater, arena, civic center, performing arts center, or  
1359 publicly owned recreational facility and if 100 percent of the  
1360 risk of success or failure lies with the sponsor of the event  
1361 and 100 percent of the funds at risk for the event belong to the  
1362 sponsor, and student or faculty talent is not exclusively used.  
1363 As used in this subparagraph, the terms "sports authority" and  
1364 "sports commission" mean a nonprofit organization that is exempt  
1365 from federal income tax under s. 501(c)(3) of the Internal  
1366 Revenue Code and that contracts with a county or municipal  
1367 government for the purpose of promoting and attracting sports-  
1368 tourism events to the community with which it contracts.

1369         4. An admission paid by a student, or on the student's  
1370 behalf, to any required place of sport or recreation if the  
1371 student's participation in the sport or recreational activity is  
1372 required as a part of a program or activity sponsored by, and  
1373 under the jurisdiction of, the student's educational institution





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1374 if his or her attendance is as a participant and not as a  
1375 spectator.

1376 5. Admissions to the National Football League championship  
1377 game or Pro Bowl; admissions to any semifinal game or  
1378 championship game of a national collegiate tournament;  
1379 admissions to a Major League Baseball, Major League Soccer,  
1380 National Basketball Association, or National Hockey League all-  
1381 star game; admissions to the Major League Baseball Home Run  
1382 Derby held before the Major League Baseball All-Star Game;  
1383 admissions to a Formula 1 Grand Prix, including qualifying and  
1384 support races held at the circuit 72 hours before such Grand  
1385 Prix; or admissions to National Basketball Association all-star  
1386 events produced by the National Basketball Association and held  
1387 at a facility such as an arena, convention center, or municipal  
1388 facility.

1389 6. A participation fee or sponsorship fee imposed by a  
1390 governmental entity as described in s. 212.08(6) for an athletic  
1391 or recreational program if the governmental entity by itself, or  
1392 in conjunction with an organization exempt under s. 501(c)(3) of  
1393 the Internal Revenue Code of 1954, as amended, sponsors,  
1394 administers, plans, supervises, directs, and controls the  
1395 athletic or recreational program.

1396 7. Admissions to live theater, live opera, or live ballet  
1397 productions in this state which are sponsored by an organization  
1398 that has received a determination from the Internal Revenue  
1399 Service that the organization is exempt from federal income tax  
1400 under s. 501(c)(3) of the Internal Revenue Code of 1954, as  
1401 amended, if the organization actively participates in planning  
1402 and conducting the event, is responsible for the safety and



1403 success of the event, is organized for the purpose of sponsoring  
1404 live theater, live opera, or live ballet productions in this  
1405 state, has more than 10,000 subscribing members and has among  
1406 the stated purposes in its charter the promotion of arts  
1407 education in the communities it serves, and will receive at  
1408 least 20 percent of the net profits, if any, of the events the  
1409 organization sponsors and will bear the risk of at least 20  
1410 percent of the losses, if any, from the events it sponsors if  
1411 the organization employs other persons as agents to provide  
1412 services in connection with a sponsored event. Before March 1 of  
1413 each year, such organization may apply to the department for a  
1414 certificate of exemption for admissions to such events sponsored  
1415 in this state by the organization during the immediately  
1416 following state fiscal year. The application must state the  
1417 total dollar amount of admissions receipts collected by the  
1418 organization or its agents from such events in this state  
1419 sponsored by the organization or its agents in the year  
1420 immediately preceding the year in which the organization applies  
1421 for the exemption. Such organization shall receive the exemption  
1422 only to the extent of \$1.5 million multiplied by the ratio that  
1423 such receipts bear to the total of such receipts of all  
1424 organizations applying for the exemption in such year; however,  
1425 such exemption granted to any organization may not exceed 6  
1426 percent of such admissions receipts collected by the  
1427 organization or its agents in the year immediately preceding the  
1428 year in which the organization applies for the exemption. Each  
1429 organization receiving the exemption shall report each month to  
1430 the department the total admissions receipts collected from such  
1431 events sponsored by the organization during the preceding month



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1432 and shall remit to the department an amount equal to 6 percent  
1433 of such receipts reduced by any amount remaining under the  
1434 exemption. Tickets for such events sold by such organizations  
1435 may not reflect the tax otherwise imposed under this section.

1436 8. Entry fees for participation in freshwater fishing  
1437 tournaments.

1438 9. Participation or entry fees charged to participants in a  
1439 game, race, or other sport or recreational event if spectators  
1440 are charged a taxable admission to such event.

1441 10. Admissions to any postseason collegiate football game  
1442 sanctioned by the National Collegiate Athletic Association.

1443 11. Admissions to and membership fees for gun clubs. For  
1444 purposes of this subparagraph, the term "gun club" means an  
1445 organization whose primary purpose is to offer its members  
1446 access to one or more shooting ranges for target or skeet  
1447 shooting.

1448 Section 28. Paragraph (a) of subsection (1) of section  
1449 212.05, Florida Statutes, is amended, and paragraph (n) is added  
1450 to that subsection, to read:

1451 212.05 Sales, storage, use tax.—It is hereby declared to be  
1452 the legislative intent that every person is exercising a taxable  
1453 privilege who engages in the business of selling tangible  
1454 personal property at retail in this state, including the  
1455 business of making mail order sales, or who rents or furnishes  
1456 any of the things or services taxable under this chapter, or who  
1457 stores for use or consumption in this state any item or article  
1458 of tangible personal property as defined herein and who leases  
1459 or rents such property within the state.

1460 (1) For the exercise of such privilege, a tax is levied on



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1461 each taxable transaction or incident, which tax is due and  
1462 payable as follows:

1463 (a)1.a. At the rate of 6 percent of the sales price of each  
1464 item or article of tangible personal property when sold at  
1465 retail in this state, computed on each taxable sale for the  
1466 purpose of remitting the amount of tax due the state, and  
1467 including each and every retail sale.

1468 b. Each occasional or isolated sale of an aircraft, boat,  
1469 mobile home, or motor vehicle of a class or type which is  
1470 required to be registered, licensed, titled, or documented in  
1471 this state or by the United States Government shall be subject  
1472 to tax at the rate provided in this paragraph. The department  
1473 shall by rule adopt any nationally recognized publication for  
1474 valuation of used motor vehicles as the reference price list for  
1475 any used motor vehicle which is required to be licensed pursuant  
1476 to s. 320.08(1), (2), (3)(a), (b), (c), or (e), or (9). If any  
1477 party to an occasional or isolated sale of such a vehicle  
1478 reports to the tax collector a sales price which is less than 80  
1479 percent of the average loan price for the specified model and  
1480 year of such vehicle as listed in the most recent reference  
1481 price list, the tax levied under this paragraph shall be  
1482 computed by the department on such average loan price unless the  
1483 parties to the sale have provided to the tax collector an  
1484 affidavit signed by each party, or other substantial proof,  
1485 stating the actual sales price. Any party to such sale who  
1486 reports a sales price less than the actual sales price is guilty  
1487 of a misdemeanor of the first degree, punishable as provided in  
1488 s. 775.082 or s. 775.083. The department shall collect or  
1489 attempt to collect from such party any delinquent sales taxes.



1490 In addition, such party shall pay any tax due and any penalty  
1491 and interest assessed plus a penalty equal to twice the amount  
1492 of the additional tax owed. Notwithstanding any other provision  
1493 of law, the Department of Revenue may waive or compromise any  
1494 penalty imposed pursuant to this subparagraph.

1495         2. This paragraph does not apply to the sale of a boat or  
1496 aircraft by or through a registered dealer under this chapter to  
1497 a purchaser who, at the time of taking delivery, is a  
1498 nonresident of this state, does not make his or her permanent  
1499 place of abode in this state, and is not engaged in carrying on  
1500 in this state any employment, trade, business, or profession in  
1501 which the boat or aircraft will be used in this state, or is a  
1502 corporation none of the officers or directors of which is a  
1503 resident of, or makes his or her permanent place of abode in,  
1504 this state, or is a noncorporate entity that has no individual  
1505 vested with authority to participate in the management,  
1506 direction, or control of the entity's affairs who is a resident  
1507 of, or makes his or her permanent abode in, this state. For  
1508 purposes of this exemption, either a registered dealer acting on  
1509 his or her own behalf as seller, a registered dealer acting as  
1510 broker on behalf of a seller, or a registered dealer acting as  
1511 broker on behalf of the purchaser may be deemed to be the  
1512 selling dealer. This exemption shall not be allowed unless:

1513         a. The purchaser removes a qualifying boat, as described in  
1514 sub-subparagraph f., from the state within 90 days after the  
1515 date of purchase or extension, or the purchaser removes a  
1516 nonqualifying boat or an aircraft from this state within 10 days  
1517 after the date of purchase or, when the boat or aircraft is  
1518 repaired or altered, within 20 days after completion of the



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1519 repairs or alterations; or if the aircraft will be registered in  
1520 a foreign jurisdiction and:

1521 (I) Application for the aircraft's registration is properly  
1522 filed with a civil airworthiness authority of a foreign  
1523 jurisdiction within 10 days after the date of purchase;

1524 (II) The purchaser removes the aircraft from the state to a  
1525 foreign jurisdiction within 10 days after the date the aircraft  
1526 is registered by the applicable foreign airworthiness authority;  
1527 and

1528 (III) The aircraft is operated in the state solely to  
1529 remove it from the state to a foreign jurisdiction.

1530

1531 For purposes of this sub-subparagraph, the term "foreign  
1532 jurisdiction" means any jurisdiction outside of the United  
1533 States or any of its territories;

1534 b. The purchaser, within 90 ~~30~~ days from the date of  
1535 departure, provides the department with written proof that the  
1536 purchaser licensed, registered, titled, or documented the boat  
1537 or aircraft outside the state. If such written proof is  
1538 unavailable, within 90 ~~30~~ days the purchaser shall provide proof  
1539 that the purchaser applied for such license, title,  
1540 registration, or documentation. The purchaser shall forward to  
1541 the department proof of title, license, registration, or  
1542 documentation upon receipt;

1543 c. The purchaser, within 30 ~~10~~ days after ~~of~~ removing the  
1544 boat or aircraft from Florida, furnishes the department with  
1545 proof of removal in the form of receipts for fuel, dockage,  
1546 slippage, tie-down, or hangaring from outside of Florida. The  
1547 information so provided must clearly and specifically identify



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1548 the boat or aircraft;

1549 d. The selling dealer, within 30 ~~5~~ days after ~~of~~ the date  
1550 of sale, provides to the department a copy of the sales invoice,  
1551 closing statement, bills of sale, and the original affidavit  
1552 signed by the purchaser attesting that he or she has read the  
1553 provisions of this section;

1554 e. The seller makes a copy of the affidavit a part of his  
1555 or her record for as long as required by s. 213.35; and

1556 f. Unless the nonresident purchaser of a boat of 5 net tons  
1557 of admeasurement or larger intends to remove the boat from this  
1558 state within 10 days after the date of purchase or when the boat  
1559 is repaired or altered, within 20 days after completion of the  
1560 repairs or alterations, the nonresident purchaser applies to the  
1561 selling dealer for a decal which authorizes 90 days after the  
1562 date of purchase for removal of the boat. The nonresident  
1563 purchaser of a qualifying boat may apply to the selling dealer  
1564 within 60 days after the date of purchase for an extension decal  
1565 that authorizes the boat to remain in this state for an  
1566 additional 90 days, but not more than a total of 180 days,  
1567 before the nonresident purchaser is required to pay the tax  
1568 imposed by this chapter. The department is authorized to issue  
1569 decals in advance to dealers. The number of decals issued in  
1570 advance to a dealer shall be consistent with the volume of the  
1571 dealer's past sales of boats which qualify under this sub-  
1572 subparagraph. The selling dealer or his or her agent shall mark  
1573 and affix the decals to qualifying boats in the manner  
1574 prescribed by the department, before delivery of the boat.

1575 (I) The department is hereby authorized to charge dealers a  
1576 fee sufficient to recover the costs of decals issued, except the



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1577 extension decal shall cost \$425.

1578 (II) The proceeds from the sale of decals will be deposited  
1579 into the administrative trust fund.

1580 (III) Decals shall display information to identify the boat  
1581 as a qualifying boat under this sub-subparagraph, including, but  
1582 not limited to, the decal's date of expiration.

1583 (IV) The department is authorized to require dealers who  
1584 purchase decals to file reports with the department and may  
1585 prescribe all necessary records by rule. All such records are  
1586 subject to inspection by the department.

1587 (V) Any dealer or his or her agent who issues a decal  
1588 falsely, fails to affix a decal, mismarks the expiration date of  
1589 a decal, or fails to properly account for decals will be  
1590 considered prima facie to have committed a fraudulent act to  
1591 evade the tax and will be liable for payment of the tax plus a  
1592 mandatory penalty of 200 percent of the tax, and shall be liable  
1593 for fine and punishment as provided by law for a conviction of a  
1594 misdemeanor of the first degree, as provided in s. 775.082 or s.  
1595 775.083.

1596 (VI) Any nonresident purchaser of a boat who removes a  
1597 decal before permanently removing the boat from the state, or  
1598 defaces, changes, modifies, or alters a decal in a manner  
1599 affecting its expiration date before its expiration, or who  
1600 causes or allows the same to be done by another, will be  
1601 considered prima facie to have committed a fraudulent act to  
1602 evade the tax and will be liable for payment of the tax plus a  
1603 mandatory penalty of 200 percent of the tax, and shall be liable  
1604 for fine and punishment as provided by law for a conviction of a  
1605 misdemeanor of the first degree, as provided in s. 775.082 or s.





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1606 775.083.

1607 (VII) The department is authorized to adopt rules necessary  
1608 to administer and enforce this subparagraph and to publish the  
1609 necessary forms and instructions.

1610 (VIII) The department is hereby authorized to adopt  
1611 emergency rules pursuant to s. 120.54(4) to administer and  
1612 enforce the provisions of this subparagraph.

1613

1614 If the purchaser fails to remove the qualifying boat from this  
1615 state within the maximum 180 days after purchase or a  
1616 nonqualifying boat or an aircraft from this state within 10 days  
1617 after purchase or, when the boat or aircraft is repaired or  
1618 altered, within 20 days after completion of such repairs or  
1619 alterations, or permits the boat or aircraft to return to this  
1620 state within 6 months from the date of departure, except as  
1621 provided in s. 212.08(7)(fff), or if the purchaser fails to  
1622 furnish the department with any of the documentation required by  
1623 this subparagraph within the prescribed time period, the  
1624 purchaser shall be liable for use tax on the cost price of the  
1625 boat or aircraft and, in addition thereto, payment of a penalty  
1626 to the Department of Revenue equal to the tax payable. This  
1627 penalty shall be in lieu of the penalty imposed by s. 212.12(2).  
1628 The maximum 180-day period following the sale of a qualifying  
1629 boat tax-exempt to a nonresident may not be tolled for any  
1630 reason.

1631 (n) At the rate of 5.5 percent of the sales price on the  
1632 sale of a new mobile home. As used in this paragraph, the term  
1633 "new mobile home" has the same meaning as in s. 319.001.

1634 Section 29. Subsection (6) of section 212.055, Florida



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1635 Statutes, is amended, and paragraph (f) is added to subsection  
1636 (1) of that section, to read:

1637         212.055 Discretionary sales surtaxes; legislative intent;  
1638 authorization and use of proceeds.—It is the legislative intent  
1639 that any authorization for imposition of a discretionary sales  
1640 surtax shall be published in the Florida Statutes as a  
1641 subsection of this section, irrespective of the duration of the  
1642 levy. Each enactment shall specify the types of counties  
1643 authorized to levy; the rate or rates which may be imposed; the  
1644 maximum length of time the surtax may be imposed, if any; the  
1645 procedure which must be followed to secure voter approval, if  
1646 required; the purpose for which the proceeds may be expended;  
1647 and such other requirements as the Legislature may provide.  
1648 Taxable transactions and administrative procedures shall be as  
1649 provided in s. 212.054.

1650         (1) CHARTER COUNTY AND REGIONAL TRANSPORTATION SYSTEM  
1651 SURTAX.—

1652         (f) Any discretionary sales surtax levied under this  
1653 subsection pursuant to a referendum held on or after July 1,  
1654 2020, may not be levied for more than 30 years.

1655         (6) SCHOOL CAPITAL OUTLAY SURTAX.—

1656         (a) The school board in each county may levy, pursuant to  
1657 resolution conditioned to take effect only upon approval by a  
1658 majority vote of the electors of the county voting in a  
1659 referendum, a discretionary sales surtax at a rate that may not  
1660 exceed 0.5 percent.

1661         (b) The resolution must ~~shall~~ include a statement that  
1662 provides a brief and general description of the school capital  
1663 outlay projects to be funded by the surtax. The resolution must



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1664 include a statement that the revenues collected must be shared  
1665 with eligible charter schools based on their proportionate share  
1666 of the total school district enrollment. The statement must  
1667 ~~shall~~ conform to the requirements of s. 101.161 and shall be  
1668 placed on the ballot by the governing body of the county. The  
1669 following question shall be placed on the ballot:

1670  
1671       ....FOR THE                               ....CENTS TAX

1672       ....AGAINST THE                           ....CENTS TAX

1673  
1674  
1675       (c) The resolution providing for the imposition of the  
1676 surtax must ~~shall~~ set forth a plan for use of the surtax  
1677 proceeds for fixed capital expenditures or fixed capital costs  
1678 associated with the construction, reconstruction, or improvement  
1679 of school facilities and campuses which have a useful life  
1680 expectancy of 5 or more years, and any land acquisition, land  
1681 improvement, design, and engineering costs related thereto.  
1682 Additionally, the plan shall include the costs of retrofitting  
1683 and providing for technology implementation, including hardware  
1684 and software, for the various sites within the school district.  
1685 Surtax revenues may be used to service ~~for the purpose of~~  
1686 ~~servicing~~ bond indebtedness to finance projects authorized by  
1687 this subsection, and any interest accrued thereto may be held in  
1688 trust to finance such projects. Neither the proceeds of the  
1689 surtax nor any interest accrued thereto shall be used for  
1690 operational expenses. Surtax revenues shared with charter



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1691 schools shall be expended by the charter school in a manner  
1692 consistent with the allowable uses set forth in s. 1013.62(4).  
1693 All revenues and expenditures shall be accounted for in a  
1694 charter school's monthly or quarterly financial statement  
1695 pursuant to s. 1002.33(9). The eligibility of a charter school  
1696 to receive funds under this subsection shall be determined in  
1697 accordance with s. 1013.62(1). If a school's charter is not  
1698 renewed or is terminated and the school is dissolved under the  
1699 provisions of law under which the school was organized, any  
1700 unencumbered funds received under this subsection shall revert  
1701 to the sponsor.

1702 (d) Surtax revenues collected by the Department of Revenue  
1703 pursuant to this subsection shall be distributed to the school  
1704 board imposing the surtax in accordance with law.

1705 Section 30. The amendment made by this act to s.  
1706 212.055(6), Florida Statutes, which amends the allowable uses of  
1707 the school capital outlay surtax, applies to levies authorized  
1708 by vote of the electors on or after July 1, 2020.

1709 Section 31. Paragraph (fff) of subsection (7) of section  
1710 212.08, Florida Statutes, is amended, and paragraph (u) is added  
1711 to subsection (5) of that section, to read:

1712 212.08 Sales, rental, use, consumption, distribution, and  
1713 storage tax; specified exemptions.—The sale at retail, the  
1714 rental, the use, the consumption, the distribution, and the  
1715 storage to be used or consumed in this state of the following  
1716 are hereby specifically exempt from the tax imposed by this  
1717 chapter.

1718 (5) EXEMPTIONS; ACCOUNT OF USE.—

1719 (u) Aircraft equipment used in governmental contracts.—



1720 Equipment, including electric and hydraulic ground power units,  
1721 jet starter units, oxygen servicing and test equipment, engine  
1722 trim boxes, and communications and avionics test sets, which is  
1723 used to service, test, operate, upgrade, or configure aircraft  
1724 for advanced training purposes as part of any contract with the  
1725 United States Department of Defense or with a military branch of  
1726 a recognized foreign government is exempt from the tax imposed  
1727 by this chapter.

1728 (7) MISCELLANEOUS EXEMPTIONS.—Exemptions provided to any  
1729 entity by this chapter do not inure to any transaction that is  
1730 otherwise taxable under this chapter when payment is made by a  
1731 representative or employee of the entity by any means,  
1732 including, but not limited to, cash, check, or credit card, even  
1733 when that representative or employee is subsequently reimbursed  
1734 by the entity. In addition, exemptions provided to any entity by  
1735 this subsection do not inure to any transaction that is  
1736 otherwise taxable under this chapter unless the entity has  
1737 obtained a sales tax exemption certificate from the department  
1738 or the entity obtains or provides other documentation as  
1739 required by the department. Eligible purchases or leases made  
1740 with such a certificate must be in strict compliance with this  
1741 subsection and departmental rules, and any person who makes an  
1742 exempt purchase with a certificate that is not in strict  
1743 compliance with this subsection and the rules is liable for and  
1744 shall pay the tax. The department may adopt rules to administer  
1745 this subsection.

1746 (fff) *Aircraft temporarily in the state.*—

1747 1. An aircraft owned by a nonresident is exempt from the  
1748 use tax imposed under this chapter if the aircraft enters and



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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



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1778 storage tax; specified exemptions.—The sale at retail, the  
1779 rental, the use, the consumption, the distribution, and the  
1780 storage to be used or consumed in this state of the following  
1781 are hereby specifically exempt from the tax imposed by this  
1782 chapter.

1783 (7) MISCELLANEOUS EXEMPTIONS.—Exemptions provided to any  
1784 entity by this chapter do not inure to any transaction that is  
1785 otherwise taxable under this chapter when payment is made by a  
1786 representative or employee of the entity by any means,  
1787 including, but not limited to, cash, check, or credit card, even  
1788 when that representative or employee is subsequently reimbursed  
1789 by the entity. In addition, exemptions provided to any entity by  
1790 this subsection do not inure to any transaction that is  
1791 otherwise taxable under this chapter unless the entity has  
1792 obtained a sales tax exemption certificate from the department  
1793 or the entity obtains or provides other documentation as  
1794 required by the department. Eligible purchases or leases made  
1795 with such a certificate must be in strict compliance with this  
1796 subsection and departmental rules, and any person who makes an  
1797 exempt purchase with a certificate that is not in strict  
1798 compliance with this subsection and the rules is liable for and  
1799 shall pay the tax. The department may adopt rules to administer  
1800 this subsection.

1801 (jjj) *Certain machinery and equipment.*—

1802 1. Industrial machinery and equipment purchased by eligible  
1803 manufacturing businesses which is used at a fixed location in  
1804 this state for the manufacture, processing, compounding, or  
1805 production of items of tangible personal property for sale is  
1806 exempt from the tax imposed by this chapter. If, at the time of



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1807 purchase, the purchaser furnishes the seller with a signed  
1808 certificate certifying the purchaser's entitlement to exemption  
1809 pursuant to this paragraph, the seller is not required to  
1810 collect the tax on the sale of such items, and the department  
1811 shall look solely to the purchaser for recovery of the tax if it  
1812 determines that the purchaser was not entitled to the exemption.

1813 2. For purposes of this paragraph, the term:

1814 a. "Eligible manufacturing business" means any business  
1815 whose primary business activity at the location where the  
1816 industrial machinery and equipment is located is within the  
1817 industries classified under NAICS codes 31, 32, 33, 112511, and  
1818 423930.

1819 b. "Eligible postharvest activity business" means a  
1820 business whose primary business activity, at the location where  
1821 the postharvest machinery and equipment is located, is within  
1822 the industries classified under NAICS code 115114.

1823 c. "NAICS" means those classifications contained in the  
1824 North American Industry Classification System, as published in  
1825 2007 by the Office of Management and Budget, Executive Office of  
1826 the President.

1827 d. "Primary business activity" means an activity  
1828 representing more than 50 percent of the activities conducted at  
1829 the location where the industrial machinery and equipment or  
1830 postharvest machinery and equipment is located.

1831 e. "Industrial machinery and equipment" means tangible  
1832 personal property or other property that has a depreciable life  
1833 of 3 years or more and that is used as an integral part in the  
1834 manufacturing, processing, compounding, or production of  
1835 tangible personal property for sale. The term includes tangible





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1836 personal property or other property that has a depreciable life  
1837 of 3 years or more which is used as an integral part in the  
1838 recycling of metals for sale. A building and its structural  
1839 components are not industrial machinery and equipment unless the  
1840 building or structural component is so closely related to the  
1841 industrial machinery and equipment that it houses or supports  
1842 that the building or structural component can be expected to be  
1843 replaced when the machinery and equipment are replaced. Heating  
1844 and air conditioning systems are not industrial machinery and  
1845 equipment unless the sole justification for their installation  
1846 is to meet the requirements of the production process, even  
1847 though the system may provide incidental comfort to employees or  
1848 serve, to an insubstantial degree, nonproduction activities. The  
1849 term includes parts and accessories for industrial machinery and  
1850 equipment only to the extent that the parts and accessories are  
1851 necessary for the continued operation of the industrial  
1852 machinery or equipment or were purchased before the date the  
1853 machinery and equipment were ~~are~~ placed in service.

1854 f. "Postharvest activities" means services performed on  
1855 crops, after their harvest, with the intent of preparing them  
1856 for market or further processing. Postharvest activities  
1857 include, but are not limited to, crop cleaning, sun drying,  
1858 shelling, fumigating, curing, sorting, grading, packing, and  
1859 cooling.

1860 g. "Postharvest machinery and equipment" means tangible  
1861 personal property or other property with a depreciable life of 3  
1862 years or more which is used primarily for postharvest  
1863 activities. A building and its structural components are not  
1864 postharvest industrial machinery and equipment unless the



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1865 building or structural component is so closely related to the  
1866 postharvest machinery and equipment that it houses or supports  
1867 that the building or structural component can be expected to be  
1868 replaced when the postharvest machinery and equipment is  
1869 replaced. Heating and air conditioning systems are not  
1870 postharvest machinery and equipment unless the sole  
1871 justification for their installation is to meet the requirements  
1872 of the postharvest activities process, even though the system  
1873 may provide incidental comfort to employees or serve, to an  
1874 insubstantial degree, nonpostharvest activities.

1875       3. Postharvest machinery and equipment purchased by an  
1876 eligible postharvest activity business which is used at a fixed  
1877 location in this state is exempt from the tax imposed by this  
1878 chapter. All labor charges for the repair of, and parts and  
1879 materials used in the repair of and incorporated into, such  
1880 postharvest machinery and equipment are also exempt. If, at the  
1881 time of purchase, the purchaser furnishes the seller with a  
1882 signed certificate certifying the purchaser's entitlement to  
1883 exemption pursuant to this subparagraph, the seller is not  
1884 required to collect the tax on the sale of such items, and the  
1885 department shall look solely to the purchaser for recovery of  
1886 the tax if it determines that the purchaser was not entitled to  
1887 the exemption.

1888       Section 33. Effective January 1, 2021, section 212.134,  
1889 Florida Statutes, is created to read:

1890       212.134 Information returns relating to payment-card and  
1891 third-party network transactions.—

1892       (1) For each year in which a payment settlement entity, an  
1893 electronic payment facilitator, or other third party contracted



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1894 with the payment settlement entity to make payments to settle  
1895 reportable payment transactions on behalf of the payment  
1896 settlement entity must file a return pursuant to s. 6050W of the  
1897 Internal Revenue Code, the entity, the facilitator, or the third  
1898 party must submit the information in the return to the  
1899 department by the 30th day after filing the federal return. The  
1900 format of the information returns required must be either a copy  
1901 of such information returns or a copy of such information  
1902 returns related to participating payees with an address in the  
1903 state. For purposes of this subsection, the term "payment  
1904 settlement entity" has the same meaning as provided in s. 6050W  
1905 of the Internal Revenue Code.

1906 (2) All reports submitted to the department under this  
1907 section must be in an electronic format.

1908 (3) Any payment settlement entity, facilitator, or third  
1909 party failing to file the information return required, filing an  
1910 incomplete information return, or not filing an information  
1911 return within the time prescribed is subject to a penalty of  
1912 \$1,000 for each failure, if the failure is for not more than 30  
1913 days, with an additional \$1,000 for each month or fraction of a  
1914 month during which each failure continues. The total amount of  
1915 penalty imposed on a reporting entity may not exceed \$10,000  
1916 annually.

1917 (4) The executive director or his or her designee may waive  
1918 the penalty if he or she determines that the failure to timely  
1919 file an information return was due to reasonable cause and not  
1920 due to willful negligence, willful neglect, or fraud.

1921 Section 34. Section 212.181, Florida Statutes, is created  
1922 to read:



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1923 212.181 Determination of business address situs,  
1924 distributions, and adjustments.-

1925 (1) For each certificate of registration issued pursuant to  
1926 s. 212.18(3)(b), the department shall assign the place of  
1927 business to a county based on the location address provided at  
1928 the time of registration or at the time the dealer notifies the  
1929 department of a change in a business location address.

1930 (2)(a) Each county that furnishes to the department  
1931 information needed to update the electronic database created and  
1932 maintained pursuant to s. 202.22(2)(a), including addresses of  
1933 new developments, changes in addresses, annexations,  
1934 incorporations, reorganizations, and any other changes in  
1935 jurisdictional boundaries within the county, must specify an  
1936 effective date, which must be the next ensuing January 1 or July  
1937 1, and must be furnished to the department at least 120 days  
1938 before the effective date. A county that provides notification  
1939 to the department at least 120 days before the effective date  
1940 that it has reviewed the database and has no changes for the  
1941 ensuing January 1 or July 1 satisfies the requirement of this  
1942 paragraph.

1943 (b) A county that imposes a tourist development tax in a  
1944 subcounty special district pursuant to s. 125.0104(3)(b) must  
1945 identify the subcounty special district addresses to which the  
1946 tourist development tax applies as part of the address  
1947 information submission required under paragraph (a). This  
1948 paragraph does not apply to counties that self-administer the  
1949 tax pursuant to s. 125.0104(10).

1950 (c) The department shall update the electronic database  
1951 created and maintained under s. 202.22(2)(a) using the



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1952 information furnished by local taxing jurisdictions under  
1953 paragraph (a) and shall ensure each business location is  
1954 correctly assigned to the applicable county pursuant to  
1955 subsection (1). Each update must specify the effective date as  
1956 the next ensuing January 1 or July 1 and must be posted by the  
1957 department on a website not less than 90 days before the  
1958 effective date.

1959 (3) (a) For distributions made pursuant to ss. 125.0104,  
1960 212.20(6) (a), (b), and (d)2., misallocations occurring solely  
1961 due to the assignment of an address to an incorrect county will  
1962 be corrected prospectively only from the date the department is  
1963 made aware of the misallocation, subject to the following:

1964 1. If the county that should have received the misallocated  
1965 distributions followed the notification and timing provisions in  
1966 subsection (2) for the affected periods, such misallocations may  
1967 be adjusted by prorating current and future distributions for  
1968 the period the misallocation occurred, not to exceed 36 months  
1969 from the date the department is made aware of the misallocation.

1970 2. If the county that received the misallocated  
1971 distribution followed the notification and timing provisions in  
1972 subsection (2) for the affected periods and the county that  
1973 should have received the misallocation did not, the correction  
1974 shall apply only prospectively from the date the department is  
1975 made aware of the misallocation.

1976 (b) Nothing in this subsection prevents affected counties  
1977 from determining an alternative method of adjustment pursuant to  
1978 an interlocal agreement. Affected counties with an interlocal  
1979 agreement must provide a copy of the interlocal agreement  
1980 specifying an alternative method of adjustment to the department



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1981 within 90 days after the date of the department's notice of the  
1982 misallocation.

1983 (4) The department may adopt rules to administer this  
1984 section, including rules establishing procedures and forms.

1985 Section 35. Paragraph (d) of subsection (6) of section  
1986 212.20, Florida Statutes, is amended to read:

1987 212.20 Funds collected, disposition; additional powers of  
1988 department; operational expense; refund of taxes adjudicated  
1989 unconstitutionally collected.—

1990 (6) Distribution of all proceeds under this chapter and ss.  
1991 202.18(1)(b) and (2)(b) and 203.01(1)(a)3. is as follows:

1992 (d) The proceeds of all other taxes and fees imposed  
1993 pursuant to this chapter or remitted pursuant to s. 202.18(1)(b)  
1994 and (2)(b) shall be distributed as follows:

1995 1. In any fiscal year, the greater of \$500 million, minus  
1996 an amount equal to 4.6 percent of the proceeds of the taxes  
1997 collected pursuant to chapter 201, or 5.2 percent of all other  
1998 taxes and fees imposed pursuant to this chapter or remitted  
1999 pursuant to s. 202.18(1)(b) and (2)(b) shall be deposited in  
2000 monthly installments into the General Revenue Fund.

2001 2. After the distribution under subparagraph 1., 8.9744  
2002 percent of the amount remitted by a sales tax dealer located  
2003 within a participating county pursuant to s. 218.61 shall be  
2004 transferred into the Local Government Half-cent Sales Tax  
2005 Clearing Trust Fund. Beginning July 1, 2003, the amount to be  
2006 transferred shall be reduced by 0.1 percent, and the department  
2007 shall distribute this amount to the Public Employees Relations  
2008 Commission Trust Fund less \$5,000 each month, which shall be  
2009 added to the amount calculated in subparagraph 3. and



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2010 distributed accordingly.

2011           3. After the distribution under subparagraphs 1. and 2.,  
2012 0.0966 percent shall be transferred to the Local Government  
2013 Half-cent Sales Tax Clearing Trust Fund and distributed pursuant  
2014 to s. 218.65.

2015           4. After the distributions under subparagraphs 1., 2., and  
2016 3., 2.0810 percent of the available proceeds shall be  
2017 transferred monthly to the Revenue Sharing Trust Fund for  
2018 Counties pursuant to s. 218.215.

2019           5. After the distributions under subparagraphs 1., 2., and  
2020 3., 1.3653 percent of the available proceeds shall be  
2021 transferred monthly to the Revenue Sharing Trust Fund for  
2022 Municipalities pursuant to s. 218.215. If the total revenue to  
2023 be distributed pursuant to this subparagraph is at least as  
2024 great as the amount due from the Revenue Sharing Trust Fund for  
2025 Municipalities and the former Municipal Financial Assistance  
2026 Trust Fund in state fiscal year 1999-2000, no municipality shall  
2027 receive less than the amount due from the Revenue Sharing Trust  
2028 Fund for Municipalities and the former Municipal Financial  
2029 Assistance Trust Fund in state fiscal year 1999-2000. If the  
2030 total proceeds to be distributed are less than the amount  
2031 received in combination from the Revenue Sharing Trust Fund for  
2032 Municipalities and the former Municipal Financial Assistance  
2033 Trust Fund in state fiscal year 1999-2000, each municipality  
2034 shall receive an amount proportionate to the amount it was due  
2035 in state fiscal year 1999-2000.

2036           6. Of the remaining proceeds:

2037           a. In each fiscal year, the sum of \$29,915,500 shall be  
2038 divided into as many equal parts as there are counties in the



2039 state, and one part shall be distributed to each county. The  
2040 distribution among the several counties must begin each fiscal  
2041 year on or before January 5th and continue monthly for a total  
2042 of 4 months. If a local or special law required that any moneys  
2043 accruing to a county in fiscal year 1999-2000 under the then-  
2044 existing provisions of s. 550.135 be paid directly to the  
2045 district school board, special district, or a municipal  
2046 government, such payment must continue until the local or  
2047 special law is amended or repealed. The state covenants with  
2048 holders of bonds or other instruments of indebtedness issued by  
2049 local governments, special districts, or district school boards  
2050 before July 1, 2000, that it is not the intent of this  
2051 subparagraph to adversely affect the rights of those holders or  
2052 relieve local governments, special districts, or district school  
2053 boards of the duty to meet their obligations as a result of  
2054 previous pledges or assignments or trusts entered into which  
2055 obligated funds received from the distribution to county  
2056 governments under then-existing s. 550.135. This distribution  
2057 specifically is in lieu of funds distributed under s. 550.135  
2058 before July 1, 2000.

2059 b. The department shall distribute \$166,667 monthly to each  
2060 applicant certified as a facility for a new or retained  
2061 professional sports franchise pursuant to s. 288.1162. Up to  
2062 \$41,667 shall be distributed monthly by the department to each  
2063 certified applicant as defined in s. 288.11621 for a facility  
2064 for a spring training franchise. However, not more than \$416,670  
2065 may be distributed monthly in the aggregate to all certified  
2066 applicants for facilities for spring training franchises.  
2067 Distributions begin 60 days after such certification and





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2068 continue for not more than 30 years, except as otherwise  
2069 provided in s. 288.11621. A certified applicant identified in  
2070 this sub-subparagraph may not receive more in distributions than  
2071 expended by the applicant for the public purposes provided in s.  
2072 288.1162(5) or s. 288.11621(3).

2073 c. Beginning 30 days after notice by the Department of  
2074 Economic Opportunity to the Department of Revenue that an  
2075 applicant has been certified as the professional golf hall of  
2076 fame pursuant to s. 288.1168 and is open to the public, \$166,667  
2077 shall be distributed monthly, for up to 420 ~~300~~ months, to the  
2078 applicant.

2079 d. Beginning 30 days after notice by the Department of  
2080 Economic Opportunity to the Department of Revenue that the  
2081 applicant has been certified as the International Game Fish  
2082 Association World Center facility pursuant to s. 288.1169, and  
2083 the facility is open to the public, \$83,333 shall be distributed  
2084 monthly, for up to 168 months, to the applicant. This  
2085 distribution is subject to reduction pursuant to s. 288.1169. A  
2086 lump sum payment of \$999,996 shall be made after certification  
2087 and before July 1, 2000.

2088 e. The department shall distribute up to \$83,333 monthly to  
2089 each certified applicant as defined in s. 288.11631 for a  
2090 facility used by a single spring training franchise, or up to  
2091 \$166,667 monthly to each certified applicant as defined in s.  
2092 288.11631 for a facility used by more than one spring training  
2093 franchise. Monthly distributions begin 60 days after such  
2094 certification or July 1, 2016, whichever is later, and continue  
2095 for not more than 20 years to each certified applicant as  
2096 defined in s. 288.11631 for a facility used by a single spring



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2097 training franchise or not more than 25 years to each certified  
2098 applicant as defined in s. 288.11631 for a facility used by more  
2099 than one spring training franchise. A certified applicant  
2100 identified in this sub-subparagraph may not receive more in  
2101 distributions than expended by the applicant for the public  
2102 purposes provided in s. 288.11631(3).

2103 f. Beginning 45 days after notice by the Department of  
2104 Economic Opportunity to the Department of Revenue that an  
2105 applicant has been approved by the Legislature and certified by  
2106 the Department of Economic Opportunity under s. 288.11625 or  
2107 upon a date specified by the Department of Economic Opportunity  
2108 as provided under s. 288.11625(6)(d), the department shall  
2109 distribute each month an amount equal to one-twelfth of the  
2110 annual distribution amount certified by the Department of  
2111 Economic Opportunity for the applicant. The department may not  
2112 distribute more than \$7 million in the 2014-2015 fiscal year or  
2113 more than \$13 million annually thereafter under this sub-  
2114 subparagraph.

2115 g. Beginning December 1, 2015, and ending June 30, 2016,  
2116 the department shall distribute \$26,286 monthly to the State  
2117 Transportation Trust Fund. Beginning July 1, 2016, the  
2118 department shall distribute \$15,333 monthly to the State  
2119 Transportation Trust Fund.

2120 7. All other proceeds must remain in the General Revenue  
2121 Fund.

2122 Section 36. Section 215.179, Florida Statutes, is created  
2123 to read:

2124 215.179 Solicitation of payment.—An owner of a public  
2125 building or the owner's employee may not seek, accept, or



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2126 solicit any payment or other form of consideration for providing  
2127 the written allocation letter described in s. 179D(d)(4) of the  
2128 Internal Revenue Code and Internal Revenue Service (IRS) Notice  
2129 2008-40. An allocation letter must be signed and returned to the  
2130 architect, engineer, or contractor within 15 days after written  
2131 request. The architect, engineer, or contractor shall file the  
2132 allocation request with the Department of Financial Services.  
2133 This section is effective until the Internal Revenue Service  
2134 supersedes s. 3 of IRS Notice 2008-40 and materially modifies  
2135 the allocation process therein.

2136 Section 37. Section 213.0537, Florida Statutes, is created  
2137 to read:

2138 213.0537 Electronic notification with affirmative consent.—

2139 (1) Notwithstanding any other provision of law, the  
2140 Department of Revenue may send notices electronically, by postal  
2141 mail, or both. Electronic transmission may be used only with the  
2142 affirmative consent of the taxpayer or its representative.

2143 Documents sent pursuant to this section comply with the same  
2144 timing and form requirements as documents sent by postal mail.  
2145 If a document sent electronically is returned as undeliverable,  
2146 the department must resend the document by postal mail. However,  
2147 the original electronic transmission used with the affirmative  
2148 consent of the taxpayer or its representative is the official  
2149 mailing for purposes of this chapter.

2150 (2) A notice sent electronically will be considered to have  
2151 been received by the recipient if the transmission is addressed  
2152 to the address provided by the taxpayer or its representative. A  
2153 notice sent electronically will be considered received even if  
2154 no individual is aware of its receipt. In addition, a notice



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2155 sent electronically shall be considered received if the  
2156 department does not receive notification that the document was  
2157 undeliverable.

2158 (3) For the purposes of this section, the term:

2159 (a) "Affirmative consent" means that the taxpayer or its  
2160 representative expressly consented to receive notices  
2161 electronically either in response to a clear and conspicuous  
2162 request for the taxpayer's or its representative's consent, or  
2163 at the taxpayer's or its representative's own initiative.

2164 (b) "Notice" means all communications from the department  
2165 to the taxpayer or its representative, including, but not  
2166 limited to, billings, notices issued during the course of an  
2167 audit, proposed assessments, and final assessments authorized by  
2168 this chapter and any other actions constituting final agency  
2169 action within the meaning of chapter 120.

2170 Section 38. Paragraph (b) of subsection (1) of section  
2171 213.21, Florida Statutes, is amended to read:

2172 213.21 Informal conferences; compromises.-

2173 (1)

2174 (b) The statute of limitations upon the issuance of final  
2175 assessments and the period for filing a claim for refund as  
2176 required by s. 215.26(2) for any transactions occurring during  
2177 the audit period shall be tolled during the period in which the  
2178 taxpayer is engaged in a procedure under this section.

2179 Section 39. Effective upon this act becoming a law,  
2180 paragraph (a) of subsection (4) of section 220.1105, Florida  
2181 Statutes, is amended to read:

2182 220.1105 Tax imposed; automatic refunds and downward  
2183 adjustments to tax rates.-



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2184 (4) For fiscal years 2018-2019 through 2020-2021, any  
2185 amount by which net collections for a fiscal year exceed  
2186 adjusted forecasted collections for that fiscal year shall only  
2187 be used to provide refunds to corporate income tax payers as  
2188 follows:

2189 (a) For purposes of this subsection, the term:

2190 1. "Eligible taxpayer" means:

2191 a. For fiscal year 2018-2019, a taxpayer whose taxable year  
2192 begins between April 1, 2017, and March 31, 2018, and whose  
2193 final tax liability for such taxable year is greater than zero;

2194 b. For fiscal year 2019-2020, a taxpayer whose taxable year  
2195 begins between April 1, 2018, and March 31, 2019, and whose  
2196 final tax liability for such taxable year is greater than zero;  
2197 or

2198 c. For fiscal year 2020-2021 a taxpayer whose taxable year  
2199 begins between April 1, 2019, and March 31, 2020, and whose  
2200 final tax liability for such taxable year is greater than zero.

2201 2. "Excess collections" for a fiscal year means the amount  
2202 by which net collections for a fiscal year exceeds adjusted  
2203 forecasted collections for that fiscal year.

2204 3. "Final tax liability" means the taxpayer's amount of tax  
2205 due under this chapter for a taxable year, reported on a return  
2206 filed with the department, plus the amount of any credit taken  
2207 on such return under s. 220.1875.

2208 4. "Total eligible tax liability" for a fiscal year means  
2209 the sum of final tax liabilities of all eligible taxpayers for a  
2210 fiscal year as such liabilities are shown on the latest return  
2211 filed with the department as of February 1 immediately following  
2212 that fiscal year.



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2213           5. "Taxpayer refund share" for a fiscal year means an  
2214 eligible taxpayer's final tax liability as a percentage of the  
2215 total eligible tax liability for that fiscal year.

2216           6. "Taxpayer refund" for a fiscal year means the taxpayer  
2217 refund share for a fiscal year multiplied by the excess  
2218 collections for a fiscal year.

2219           Section 40. The amendment made by this act to s.  
2220 220.1105(4)(a)3., Florida Statutes, is remedial in nature and  
2221 applies retroactively.

2222           Section 41. Paragraph (f) of subsection (2) of section  
2223 220.1845, Florida Statutes, is amended to read:

2224           220.1845 Contaminated site rehabilitation tax credit.—

2225           (2) AUTHORIZATION FOR TAX CREDIT; LIMITATIONS.—

2226           (f) The total amount of the tax credits which may be  
2227 granted under this section is \$18.2 ~~\$18.5~~ million in ~~the 2018-~~  
2228 ~~2019~~ fiscal year 2020-2021 and \$10 million each fiscal year  
2229 thereafter.

2230           Section 42. Section 220.197, Florida Statutes, is created  
2231 to read:

2232           220.197 1031 exchange tax credit.—

2233           (1) As used in this section, the term "NAICS" means those  
2234 classifications contained in the North American Industry  
2235 Classification System, as published in 2007 by the Office of  
2236 Management and Budget, Executive Office of the President.

2237           (2) A taxpayer is eligible for a \$2 million credit against  
2238 the tax imposed by this chapter for its 2018 taxable year if:

2239           (a)1. The taxpayer is classified in the NAICS industry code  
2240 53211;

2241           2. The taxpayer deferred gains on the sale of personal



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2242 property assets for federal income purposes under s. 1031 of the  
2243 Internal Revenue Code during its taxable year beginning on or  
2244 after August 1, 2016, and before August 1, 2017; and

2245 3. The taxpayer's final tax liability for its taxable year  
2246 beginning on or after August 1, 2017, and before August 1, 2018,  
2247 before application of the credit authorized by this section, is  
2248 greater than \$15 million and is at least 700 percent greater  
2249 than its final tax liability for its taxable year beginning on  
2250 or after August 1, 2016, and before August 1, 2017; or

2251 (b)1. The taxpayer is classified under NAICS industry code  
2252 522220 or 532112;

2253 2. The taxpayer deferred gains on the sale of personal  
2254 property assets for federal income purposes under s. 1031 of the  
2255 Internal Revenue Code during its taxable year beginning on or  
2256 after August 1, 2016, and before August 1, 2017; and

2257 3. The taxpayer's final tax liability for its taxable year  
2258 beginning on or after August 1, 2017, and before August 1, 2018,  
2259 before application of the credit authorized by this section, was  
2260 greater than \$15 million and was at least \$15 million greater  
2261 than its final tax liability for its taxable year beginning on  
2262 or after August 1, 2016, and before August 1, 2017.

2263 (3) This section operates retroactively to January 1, 2018.

2264 Section 43. Paragraph (b) of subsection (5) and subsections  
2265 (8) and (9) of section 288.106, Florida Statutes, are amended to  
2266 read:

2267 288.106 Tax refund program for qualified target industry  
2268 businesses.—

2269 (5) TAX REFUND AGREEMENT.—

2270 (b) Compliance with the terms and conditions of the



2271 agreement is a condition precedent for the receipt of a tax  
2272 refund each year. The failure to comply with the terms and  
2273 conditions of the tax refund agreement results in the loss of  
2274 eligibility for receipt of all tax refunds previously authorized  
2275 under this section and the revocation by the department of the  
2276 certification of the business entity as a qualified target  
2277 industry business, unless the business is eligible to receive  
2278 and elects to accept a prorated refund under paragraph (6)(e) or  
2279 the department grants the business an economic recovery  
2280 extension.

2281       1. A qualified target industry business may submit a  
2282 request to the department for an economic recovery extension.  
2283 The request must provide quantitative evidence demonstrating how  
2284 negative economic conditions in the business's industry, the  
2285 effects of a named hurricane or tropical storm, or specific acts  
2286 of terrorism affecting the qualified target industry business  
2287 have prevented the business from complying with the terms and  
2288 conditions of its tax refund agreement.

2289       2. Upon receipt of a request under subparagraph 1., the  
2290 department has 45 days to notify the requesting business, in  
2291 writing, whether its extension has been granted or denied. In  
2292 determining whether an extension should be granted, the  
2293 department shall consider the extent to which negative economic  
2294 conditions in the requesting business's industry have occurred  
2295 in the state or the effects of a named hurricane or tropical  
2296 storm or specific acts of terrorism affecting the qualified  
2297 target industry business have prevented the business from  
2298 complying with the terms and conditions of its tax refund  
2299 agreement. The department shall consider current employment





2300 statistics for this state by industry, including whether the  
2301 business's industry had substantial job loss during the prior  
2302 year, when determining whether an extension shall be granted.

2303 3. As a condition for receiving a prorated refund under  
2304 paragraph (6) (e) or an economic recovery extension under this  
2305 paragraph, a qualified target industry business must agree to  
2306 renegotiate its tax refund agreement with the department to, at  
2307 a minimum, ensure that the terms of the agreement comply with  
2308 current law and the department's procedures governing  
2309 application for and award of tax refunds. Upon approving the  
2310 award of a prorated refund or granting an economic recovery  
2311 extension, the department shall renegotiate the tax refund  
2312 agreement with the business as required by this subparagraph.  
2313 When amending the agreement of a business receiving an economic  
2314 recovery extension, the department may extend the duration of  
2315 the agreement for a period not to exceed 2 years.

2316 4. A qualified target industry business located in a county  
2317 affected by Hurricane Michael, as defined in subsection (8), may  
2318 submit a request for an economic recovery extension to the  
2319 department in lieu of any tax refund claim scheduled to be  
2320 submitted after January 1, 2021 ~~2009~~, but before July 1, 2023  
2321 ~~2012~~.

2322 5. A qualified target industry business that receives an  
2323 economic recovery extension may not receive a tax refund for the  
2324 period covered by the extension.

2325 (8) SPECIAL INCENTIVES.—If the department determines it is  
2326 in the best interest of the public for reasons of facilitating  
2327 economic development, growth, or new employment opportunities  
2328 within a ~~Disproportionally Affected~~ county affected by Hurricane



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2329 Michael, the department ~~may~~, between July 1, 2020 ~~2011~~, and June  
2330 30, 2023 ~~2014~~, may waive ~~any or all~~ wage or local financial  
2331 support eligibility requirements. If the department elects to  
2332 wave wage or financial support eligibility requirements, the  
2333 waiver must be stated in writing. ~~and allow~~ A qualified target  
2334 industry business that relocates from another state to, or  
2335 establishes ~~which relocates all or a portion of its business or~~  
2336 expands its existing business in, a ~~to a~~ Disproportionally  
2337 Affected county affected by Hurricane Michael is eligible to  
2338 receive a tax refund payment of up to \$10,000 ~~\$6,000~~ multiplied  
2339 by the number of jobs specified in the tax refund agreement  
2340 under subparagraph (5) (a)1. over the term of the agreement.  
2341 ~~Prior to granting such waiver, the executive director of the~~  
2342 ~~department shall file with the Governor a written statement of~~  
2343 ~~the conditions and circumstances constituting the reason for the~~  
2344 ~~waiver.~~ Such business shall be eligible for the additional tax  
2345 refund payments specified in subparagraph (3) (b)4. if it meets  
2346 the criteria. As used in this section, the term  
2347 "Disproportionally Affected county affected by Hurricane  
2348 Michael" means Bay County, Calhoun County ~~Eseambia County~~,  
2349 Franklin County, Gadsden County, Gulf County, Holmes County,  
2350 Jackson County, Jefferson County, Leon County, Liberty County,  
2351 Okaloosa County, ~~Santa Rosa County~~, ~~Walton County~~, ~~or~~ Wakulla  
2352 County, Walton County, or Washington County.

2353 ~~(9) EXPIRATION. An applicant may not be certified as~~  
2354 ~~qualified under this section after June 30, 2020. A tax refund~~  
2355 ~~agreement existing on that date shall continue in effect in~~  
2356 ~~accordance with its terms.~~

2357 Section 44. Subsection (8) of section 288.1168, Florida



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2358 Statutes, is amended to read:

2359 288.1168 Professional golf hall of fame facility.—

2360 (8) This section is repealed June 30, 2033 ~~2023~~.

2361 Section 45. Paragraph (c) is added to subsection (2) of  
2362 section 319.32, Florida Statutes, to read:

2363 319.32 Fees; service charges; disposition.—

2364 (2)

2365 (c) In exercising his or her authority to contract with a  
2366 license plate agent, the tax collector shall determine the  
2367 additional service charges to be collected by privately owned  
2368 license plate agents approved by the tax collector. Additional  
2369 service charges must be itemized and disclosed to the person  
2370 paying the service charges to the license plate agent. The  
2371 license plate agent shall enter into a contract with the tax  
2372 collector regarding the disclosure of additional service  
2373 charges.

2374 Section 46. Subsection (5) of section 320.03, Florida  
2375 Statutes, is amended to read:

2376 320.03 Registration; duties of tax collectors;  
2377 International Registration Plan.—

2378 (5) In addition to the fees required under s. 320.08, a fee  
2379 of 50 cents shall be charged on every license registration sold  
2380 to cover the costs of the Florida Real Time Vehicle Information  
2381 System. The fees collected shall be deposited into the Highway  
2382 Safety Operating Trust Fund to be used exclusively to fund the  
2383 system. The fee may only be used to fund the system equipment,  
2384 software, personnel associated with the maintenance and  
2385 programming of the system, and networks used in the offices of  
2386 the county tax collectors as agents of the department and the



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2387 ancillary technology necessary to integrate the system with  
2388 other tax collection systems. Other tax collection systems may  
2389 include technology systems provided by vendors contracted with  
2390 the tax collector for in-person transactions of motor vehicle  
2391 and mobile home registration certificates, registration license  
2392 plates, and validation stickers and online motor vehicle and  
2393 mobile home registration renewals and validation stickers. Upon  
2394 a tax collector's request, the department shall provide the tax  
2395 collector and its approved vendors with the same data access and  
2396 interface functionality that other third parties receive from  
2397 the department, including, but not limited to, bulk data for  
2398 vehicle registrations and each applicant's current residential  
2399 address and electronic mail address collected pursuant to s.  
2400 320.95. Such data and functionality shall be used only for  
2401 purposes of fulfilling the tax collector's statutory duties  
2402 under this chapter and may not be resold or used for any other  
2403 purpose. For purposes of this subsection, other tax collection  
2404 systems do not include electronic filing systems pursuant to  
2405 this section. The department shall administer this program upon  
2406 consultation with the Florida Tax Collectors, Inc., to ensure  
2407 that each county tax collector's office is technologically  
2408 equipped and functional for the operation of the Florida Real  
2409 Time Vehicle Information System. The department and each county  
2410 tax collector's approved vendor shall enter into a memorandum of  
2411 understanding, which includes protection of consumer privacy and  
2412 data collection. Each county tax collector and its approved  
2413 license plate agents shall enter into a memorandum of  
2414 understanding with the department regarding use of the Florida  
2415 Real Time Vehicle Information System in accordance with



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2416 paragraph (4) (b). Any designated revenue collected to support  
2417 functions of the county tax collectors and not used in a given  
2418 year must remain exclusively in the trust fund as a carryover to  
2419 the following year.

2420 Section 47. Present subsection (3) of section 320.04,  
2421 Florida Statutes, is redesignated as subsection (4), and a new  
2422 subsection (3) is added to that section, to read:

2423 320.04 Registration service charge.—

2424 (3) In exercising his or her authority to contract with a  
2425 license plate agent, the tax collector shall determine the  
2426 additional service charges to be collected by privately owned  
2427 license plate agents approved by the tax collector. Additional  
2428 service charges must be itemized and disclosed to the person  
2429 paying the service charges to the license plate agent. The  
2430 license plate agent shall enter into a contract with the tax  
2431 collector regarding the disclosure of additional service  
2432 charges.

2433 Section 48. Subsection (7) of section 328.72, Florida  
2434 Statutes, is amended to read:

2435 328.72 Classification; registration; fees and charges;  
2436 surcharge; disposition of fees; fines; marine turtle stickers.—

2437 (7) SERVICE FEE.—

2438 (a) In addition to other registration fees, the vessel  
2439 owner shall pay the tax collector a \$2.25 service fee for each  
2440 registration issued, replaced, or renewed. Except as provided in  
2441 subsection (15), all fees, other than the service charge,  
2442 collected by a tax collector must be remitted to the department  
2443 not later than 7 working days following the last day of the week  
2444 in which the money was remitted. Vessels may travel in salt



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2445 water or fresh water.

2446 (b) In exercising his or her authority to contract with a  
2447 license plate agent, the tax collector shall determine the  
2448 additional service charges to be collected by privately owned  
2449 license plate agents approved by the tax collector. Additional  
2450 service charges must be itemized and disclosed to the person  
2451 paying the service charges to the license plate agent. The  
2452 license plate agent shall enter into a contract with the tax  
2453 collector regarding the disclosure of additional service  
2454 charges.

2455 Section 49. Subsection (1) of section 328.73, Florida  
2456 Statutes, is amended to read:

2457 328.73 Registration; duties of tax collectors.—

2458 (1) The tax collectors in the counties of the state, as  
2459 authorized agents of the department, shall issue registration  
2460 certificates and vessel numbers and decals to applicants,  
2461 subject to the requirements of law and in accordance with rules  
2462 of the department. Other tax collection systems may include  
2463 technology systems provided by vendors contracted with the tax  
2464 collector for in-person and online vessel registration  
2465 certificates and vessel numbers and decals. Upon a tax  
2466 collector's request, the department shall provide the tax  
2467 collector and its approved vendors with the same data access and  
2468 interface functionality that other third parties receive from  
2469 the department, including, but not limited to, bulk data for  
2470 vessel registrations and each applicant's current residential  
2471 address and electronic mail address collected pursuant to s.  
2472 328.30. Such data and functionality shall be used only for  
2473 purposes of fulfilling the tax collector's statutory duties



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2474 under this chapter and may not be resold or used for any other  
2475 purpose. The department and each county tax collector's approved  
2476 vendor shall enter into a memorandum of understanding, which  
2477 includes protection of consumer privacy and data collection.

2478 Section 50. Subsection (4) of section 376.30781, Florida  
2479 Statutes, is amended to read:

2480 376.30781 Tax credits for rehabilitation of drycleaning-  
2481 solvent-contaminated sites and brownfield sites in designated  
2482 brownfield areas; application process; rulemaking authority;  
2483 revocation authority.—

2484 (4) The Department of Environmental Protection is  
2485 responsible for allocating the tax credits provided for in s.  
2486 220.1845, which may not exceed a total of \$18.2 ~~\$18.5~~ million in  
2487 tax credits in fiscal year 2020-2021 ~~2018-2019~~ and \$10 million  
2488 in tax credits each fiscal year thereafter.

2489 Section 51. Subsection (1) of section 413.4021, Florida  
2490 Statutes, is amended to read:

2491 413.4021 Program participant selection; tax collection  
2492 enforcement diversion program.—The Department of Revenue, in  
2493 coordination with the Florida Association of Centers for  
2494 Independent Living and the Florida Prosecuting Attorneys  
2495 Association, shall select judicial circuits in which to operate  
2496 the program. The association and the state attorneys' offices  
2497 shall develop and implement a tax collection enforcement  
2498 diversion program, which shall collect revenue due from persons  
2499 who have not remitted their collected sales tax. The criteria  
2500 for referral to the tax collection enforcement diversion program  
2501 shall be determined cooperatively between the state attorneys'  
2502 offices and the Department of Revenue.



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2503 (1) Notwithstanding s. 212.20, 75 ~~50~~ percent of the  
2504 revenues collected from the tax collection enforcement diversion  
2505 program shall be deposited into the special reserve account of  
2506 the Florida Association of Centers for Independent Living, to be  
2507 used to administer the James Patrick Memorial Work Incentive  
2508 Personal Attendant Services and Employment Assistance Program  
2509 and to contract with the state attorneys participating in the  
2510 tax collection enforcement diversion program in an amount of not  
2511 more than \$75,000 for each state attorney.

2512 Section 52. Subsections (1), (2), and (5) of section  
2513 443.163, Florida Statutes, are amended to read:

2514 443.163 Electronic reporting and remitting of contributions  
2515 and reimbursements.—

2516 (1) An employer may file any report and remit any  
2517 contributions or reimbursements required under this chapter by  
2518 electronic means. The Department of Economic Opportunity or the  
2519 state agency providing reemployment assistance tax collection  
2520 services shall adopt rules prescribing the format and  
2521 instructions necessary for electronically filing reports and  
2522 remitting contributions and reimbursements to ensure a full  
2523 collection of contributions and reimbursements due. The  
2524 acceptable method of transfer, the method, form, and content of  
2525 the electronic means, and the method, if any, by which the  
2526 employer will be provided with an acknowledgment shall be  
2527 prescribed by the department or its tax collection service  
2528 provider. However, any employer who employed 10 or more  
2529 employees in any quarter during the preceding state fiscal year  
2530 must file the Employers Quarterly Reports, including any  
2531 corrections, for the current calendar year and remit the





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2532 contributions and reimbursements due by electronic means  
2533 approved by the tax collection service provider. ~~A person who~~  
2534 ~~prepared and reported for 100 or more employers in any quarter~~  
2535 ~~during the preceding state fiscal year must file the Employers~~  
2536 ~~Quarterly Reports for each calendar quarter in the current~~  
2537 ~~calendar year, beginning with reports due for the second~~  
2538 ~~calendar quarter of 2003, by electronic means approved by the~~  
2539 ~~tax collection service provider.~~

2540 (2)~~(a)~~ An employer who is required by law to file an  
2541 Employers Quarterly Report, including any corrections, by  
2542 approved electronic means, but who files the report either  
2543 directly or through an agent by a means other than approved  
2544 electronic means, is liable for a penalty of \$25 ~~\$50~~ for that  
2545 report and \$1 for each employee, not to exceed \$300. This  
2546 penalty is in addition to any other penalty provided by this  
2547 chapter. However, the penalty does not apply if the tax  
2548 collection service provider waives the electronic filing  
2549 requirement in advance. An employer who fails to remit  
2550 contributions or reimbursements either directly or through an  
2551 agent by approved electronic means as required by law is liable  
2552 for a penalty of \$25 ~~\$50~~ for each remittance submitted by a  
2553 means other than approved electronic means. This penalty is in  
2554 addition to any other penalty provided by this chapter.

2555 ~~(b) A person who prepared and reported for 100 or more~~  
2556 ~~employers in any quarter during the preceding state fiscal year,~~  
2557 ~~but who fails to file an Employers Quarterly Report for each~~  
2558 ~~calendar quarter in the current calendar year by approved~~  
2559 ~~electronic means, is liable for a penalty of \$50 for that report~~  
2560 ~~and \$1 for each employee. This penalty is in addition to any~~



2561 ~~other penalty provided by this chapter. However, the penalty~~  
2562 ~~does not apply if the tax collection service provider waives the~~  
2563 ~~electronic filing requirement in advance.~~

2564 (5) The tax collection service provider may waive the  
2565 penalty imposed by this section if a ~~written~~ request for a  
2566 waiver ~~is filed which~~ establishes that imposition would be  
2567 inequitable. Examples of inequity include, but are not limited  
2568 to, situations where the failure to electronically file was  
2569 caused by one of the following factors:

2570 (a) Death or serious illness of the person responsible for  
2571 the preparation and filing of the report.

2572 (b) Destruction of the business records by fire or other  
2573 casualty.

2574 (c) Unscheduled and unavoidable computer downtime.

2575 Section 53. Subsections (1) and (3) of section 626.932,  
2576 Florida Statutes, are amended to read:

2577 626.932 Surplus lines tax.—

2578 (1) The premiums charged for surplus lines coverages are  
2579 subject to a premium receipts tax of 4.94 ~~5~~ percent of all gross  
2580 premiums charged for such insurance. The surplus lines agent  
2581 shall collect from the insured the amount of the tax at the time  
2582 of the delivery of the cover note, certificate of insurance,  
2583 policy, or other initial confirmation of insurance, in addition  
2584 to the full amount of the gross premium charged by the insurer  
2585 for the insurance. The surplus lines agent is prohibited from  
2586 absorbing such tax or, as an inducement for insurance or for any  
2587 other reason, rebating all or any part of such tax or of his or  
2588 her commission.

2589 (3) If a surplus lines policy covers risks or exposures



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2590 only partially in this state and the state is the home state as  
2591 defined in the federal Nonadmitted and Reinsurance Reform Act of  
2592 2010 (NRRA), the tax payable shall be computed on the gross  
2593 premium. The surplus lines policy must be taxed in accordance  
2594 with subsection (1) and the agent shall report the total premium  
2595 for the risk that is located in this state and the total premium  
2596 for the risk that is located outside of this state to the  
2597 Florida Surplus Lines Service Office in the manner and form  
2598 directed by the Florida Surplus Lines Service Office ~~The tax~~  
2599 ~~must not exceed the tax rate where the risk or exposure is~~  
2600 ~~located.~~

2601 Section 54. Subsection (3) of section 718.111, Florida  
2602 Statutes, is amended to read:

2603 718.111 The association.—

2604 (3) POWER TO MANAGE CONDOMINIUM PROPERTY AND TO CONTRACT,  
2605 SUE, AND BE SUED; CONFLICT OF INTEREST.—

2606 (a) The association may contract, sue, or be sued with  
2607 respect to the exercise or nonexercise of its powers. For these  
2608 purposes, the powers of the association include, but are not  
2609 limited to, the maintenance, management, and operation of the  
2610 condominium property.

2611 (b) After control of the association is obtained by unit  
2612 owners other than the developer, the association may:

2613 1. Institute, maintain, settle, or appeal actions or  
2614 hearings in its name on behalf of all unit owners concerning  
2615 matters of common interest to most or all unit owners,  
2616 including, but not limited to, the common elements; the roof and  
2617 structural components of a building or other improvements;  
2618 mechanical, electrical, and plumbing elements serving an



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2619 improvement or a building; representations of the developer  
2620 pertaining to any existing or proposed commonly used facilities;

2621 2. Protest and protesting ad valorem taxes on commonly used  
2622 facilities and on units; ~~and may~~

2623 3. Defend actions pertaining to ad valorem taxation of  
2624 commonly used facilities or units or related to ~~in~~ eminent  
2625 domain; or

2626 4. Bring inverse condemnation actions.

2627 (c) If the association has the authority to maintain a  
2628 class action, the association may be joined in an action as  
2629 representative of that class with reference to litigation and  
2630 disputes involving the matters for which the association could  
2631 bring a class action.

2632 (d) The association, in its own name or on behalf of some  
2633 or all unit owners, may institute, file, protest, maintain, or  
2634 defend any administrative challenge, lawsuit, appeal, or other  
2635 challenge to ad valorem taxes assessed on units, commonly used  
2636 facilities, or common elements. Except as provided in s.  
2637 194.181(2)(c)1., the affected association members are not  
2638 necessary or indispensable parties to such actions. This  
2639 paragraph is intended to clarify existing law and applies to  
2640 cases pending on July 1, 2020, and to cases beginning  
2641 thereafter.

2642 (e) Nothing herein limits any statutory or common-law right  
2643 of any individual unit owner or class of unit owners to bring  
2644 any action without participation by the association which may  
2645 otherwise be available.

2646 (f) An association may not hire an attorney who represents  
2647 the management company of the association.



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2648 Section 55. Paragraph (b) of subsection (6) of section  
2649 1013.64, Florida Statutes, is amended to read:

2650 1013.64 Funds for comprehensive educational plant needs;  
2651 construction cost maximums for school district capital  
2652 projects.—Allocations from the Public Education Capital Outlay  
2653 and Debt Service Trust Fund to the various boards for capital  
2654 outlay projects shall be determined as follows:

2655 (6)

2656 (b)1. A district school board may not use funds from the  
2657 following sources: Public Education Capital Outlay and Debt  
2658 Service Trust Fund; School District and Community College  
2659 District Capital Outlay and Debt Service Trust Fund; Classrooms  
2660 First Program funds provided in s. 1013.68; nonvoted 1.5-mill  
2661 levy of ad valorem property taxes provided in s. 1011.71(2);  
2662 Classrooms for Kids Program funds provided in s. 1013.735;  
2663 District Effort Recognition Program funds provided in s.  
2664 1013.736; or High Growth District Capital Outlay Assistance  
2665 Grant Program funds provided in s. 1013.738 to pay for any  
2666 portion of the cost of any new construction of educational plant  
2667 space with a total cost per student station, including change  
2668 orders, which exceeds:

- 2669 a. \$17,952 for an elementary school;
- 2670 b. \$19,386 for a middle school; or
- 2671 c. \$25,181 for a high school,

2672  
2673 (January 2006) as adjusted annually to reflect increases or  
2674 decreases in the Consumer Price Index. The department, in  
2675 conjunction with the Office of Economic and Demographic  
2676 Research, shall review and adjust the cost per student station



2677 limits to reflect actual construction costs by January 1, 2020,  
2678 and annually thereafter. The adjusted cost per student station  
2679 shall be used by the department for computation of the statewide  
2680 average costs per student station for each instructional level  
2681 pursuant to paragraph (d). The department shall also collaborate  
2682 with the Office of Economic and Demographic Research to select  
2683 an industry-recognized construction index to replace the  
2684 Consumer Price Index by January 1, 2020, adjusted annually to  
2685 reflect changes in the construction index.

2686         2. School districts shall maintain accurate documentation  
2687 related to the costs of all new construction of educational  
2688 plant space reported to the Department of Education pursuant to  
2689 paragraph (d). The Auditor General shall review the  
2690 documentation maintained by the school districts and verify  
2691 compliance with the limits under this paragraph during its  
2692 scheduled operational audits of the school district.

2693         3. Except for educational facilities and sites subject to a  
2694 lease-purchase agreement entered pursuant to s. 1011.71(2)(e) or  
2695 funded solely through local impact fees, in addition to the  
2696 funding sources listed in subparagraph 1., a district school  
2697 board may not use funds from any sources for new construction of  
2698 educational plant space with a total cost per student station,  
2699 including change orders, which equals more than the current  
2700 adjusted amounts provided in sub-subparagraphs 1.a.-c. However,  
2701 if a contract has been executed for architectural and design  
2702 services or for construction management services before July 1,  
2703 2017, a district school board may use funds from any source for  
2704 the new construction of educational plant space and such funds  
2705 are exempt from the total cost per student station requirements.



2706 4. A district school board must not use funds from the  
2707 Public Education Capital Outlay and Debt Service Trust Fund or  
2708 the School District and Community College District Capital  
2709 Outlay and Debt Service Trust Fund for any new construction of  
2710 an ancillary plant that exceeds 70 percent of the average cost  
2711 per square foot of new construction for all schools.

2712 Section 56. Section 48 of chapter 2018-6, 2018 Laws of  
2713 Florida, is amended to read:

2714 Section 48. The amendments made by this act to ss. 220.13,  
2715 220.1875, and 1002.395, Florida Statutes, apply to taxable years  
2716 beginning on or after January 1, 2018. The amendment made by  
2717 this act to s. 1002.395(5)(c), extending the credit carryforward  
2718 period from 5 to 10 years, applies to any credit available to be  
2719 carried forward on or after July 1, 2018.

2720 Section 57. The amendment made by this act to section 48 of  
2721 chapter 2018-6, 2018 Laws of Florida, is remedial and clarifying  
2722 in nature and applies retroactively to July 1, 2018.

2723 Section 58. Clothing, school supplies, personal computers,  
2724 and personal computer-related accessories; sales tax holiday.-

2725 (1) The tax levied under chapter 212, Florida Statutes, may  
2726 not be collected during the period from August 7, 2020, through  
2727 August 9, 2020, on the retail sale of:

2728 (a) Clothing, wallets, or bags, including handbags,  
2729 backpacks, fanny packs, and diaper bags, but excluding  
2730 briefcases, suitcases, and other garment bags, having a sales  
2731 price of \$60 or less per item. As used in this paragraph, the  
2732 term "clothing" means:

2733 1. Any article of wearing apparel intended to be worn on or  
2734 about the human body, excluding watches, watchbands, jewelry,



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2735 umbrellas, and handkerchiefs; and

2736 2. All footwear, excluding skis, swim fins, roller blades,  
2737 and skates.

2738 (b) School supplies having a sales price of \$15 or less per  
2739 item. As used in this paragraph, the term "school supplies"  
2740 means pens, pencils, erasers, crayons, notebooks, notebook  
2741 filler paper, legal pads, binders, lunch boxes, construction  
2742 paper, markers, folders, poster board, composition books, poster  
2743 paper, scissors, cellophane tape, glue or paste, rulers,  
2744 computer disks, staplers and staples used to secure paper  
2745 products, protractors, compasses, and calculators.

2746 (2) The tax levied under chapter 212, Florida Statutes, may  
2747 not be collected during the period from August 7, 2020, through  
2748 August 9, 2020, on the first \$1,000 of the sales price of  
2749 personal computers or personal computer-related accessories  
2750 purchased for noncommercial home or personal use. As used in  
2751 this subsection, the term:

2752 (a) "Personal computers" includes electronic book readers,  
2753 laptops, desktops, handheld devices, tablets, or tower  
2754 computers. The term does not include cellular telephones, video  
2755 game consoles, digital media receivers, or devices that are not  
2756 primarily designed to process data.

2757 (b) "Personal computer-related accessories" includes  
2758 keyboards, mice, personal digital assistants, monitors, other  
2759 peripheral devices, modems, routers, and nonrecreational  
2760 software, regardless of whether the accessories are used in  
2761 association with a personal computer base unit. The term does  
2762 not include furniture or systems, devices, software, or  
2763 peripherals that are designed or intended primarily for





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2764 recreational use. The term "monitor" does not include any device  
2765 that includes a television tuner.

2766 (3) The tax exemptions provided in this section do not  
2767 apply to sales within a theme park or entertainment complex as  
2768 defined in s. 509.013(9), Florida Statutes, within a public  
2769 lodging establishment as defined in s. 509.013(4), Florida  
2770 Statutes, or within an airport as defined in s. 330.27(2),  
2771 Florida Statutes.

2772 (4) The tax exemptions provided in this section may apply  
2773 at the option of a dealer if less than 5 percent of the dealer's  
2774 gross sales of tangible personal property in the prior calendar  
2775 year are comprised of items that would be exempt under this  
2776 section. If a qualifying dealer chooses not to participate in  
2777 the tax holiday, by August 1, 2020, the dealer must notify the  
2778 Department of Revenue in writing of its election to collect  
2779 sales tax during the holiday and must post a copy of that notice  
2780 in a conspicuous location at its place of business.

2781 (5) The Department of Revenue is authorized, and all  
2782 conditions are deemed met, to adopt emergency rules pursuant to  
2783 s. 120.54(4), Florida Statutes, for the purpose of implementing  
2784 this section. Notwithstanding any other provision of law,  
2785 emergency rules adopted pursuant to this subsection are  
2786 effective for 6 months after adoption and may be renewed during  
2787 the pendency of procedures to adopt permanent rules addressing  
2788 the subject of the emergency rules.

2789 (6) For the 2019-2020 fiscal year, the sum of \$241,000 in  
2790 nonrecurring funds is appropriated from the General Revenue Fund  
2791 to the Department of Revenue for the purpose of implementing  
2792 this section. Funds remaining unexpended or unencumbered from



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2793 this appropriation as of June 30, 2020, shall revert and be  
2794 reappropriated for the same purpose in the 2020-2021 fiscal  
2795 year.

2796 (7) This section shall take effect upon this act becoming a  
2797 law.

2798 Section 59. Disaster preparedness supplies; sales tax  
2799 holiday.-

2800 (1) The tax levied under chapter 212, Florida Statutes, may  
2801 not be collected during the period from May 29, 2020, through  
2802 June 4, 2020, on the sale of:

2803 (a) A portable self-powered light source selling for \$20 or  
2804 less.

2805 (b) A portable self-powered radio, two-way radio, or  
2806 weather-band radio selling for \$50 or less.

2807 (c) A tarpaulin or other flexible waterproof sheeting  
2808 selling for \$50 or less.

2809 (d) An item normally sold as, or generally advertised as, a  
2810 ground anchor system or tie-down kit selling for \$50 or less.

2811 (e) A gas or diesel fuel tank selling for \$25 or less.

2812 (f) A package of AA-cell, AAA-cell, C-cell, D-cell, 6-volt,  
2813 or 9-volt batteries, excluding automobile and boat batteries,  
2814 selling for \$30 or less.

2815 (g) A nonelectric food storage cooler selling for \$30 or  
2816 less.

2817 (h) A portable generator used to provide light or  
2818 communications or preserve food in the event of a power outage  
2819 selling for \$750 or less.

2820 (i) Reusable ice selling for \$10 or less.

2821 (2) The tax exemptions provided in this section do not



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2822 apply to sales within a theme park or entertainment complex as  
2823 defined in s. 509.013(9), Florida Statutes, within a public  
2824 lodging establishment as defined in s. 509.013(4), Florida  
2825 Statutes, or within an airport as defined in s. 330.27(2),  
2826 Florida Statutes.

2827 (3) The Department of Revenue is authorized, and all  
2828 conditions are deemed met, to adopt emergency rules pursuant to  
2829 s. 120.54(4), Florida Statutes, to administer this section.

2830 (4) For the 2019-2020 fiscal year, the sum of \$70,000 in  
2831 nonrecurring funds is appropriated from the General Revenue Fund  
2832 to the Department of Revenue for the purpose of implementing  
2833 this section.

2834 (5) This section shall take effect upon this act becoming a  
2835 law.

2836 Section 60. Section 211.0252, Florida Statutes, is created  
2837 to read:

2838 211.0252 Credit for contributions to eligible charitable  
2839 organizations.—Beginning July 1, 2021, there is allowed a credit  
2840 of 100 percent of an eligible contribution made to an eligible  
2841 charitable organization under s. 402.62 against any tax due  
2842 under s. 211.02 or s. 211.025. However, the combined credit  
2843 allowed under this section and s. 211.0251 may not exceed 50  
2844 percent of the tax due on the return on which the credit is  
2845 taken. If the combined credit allowed under this section and s.  
2846 211.0251 exceeds 50 percent of the tax due on the return, the  
2847 credit must first be taken under s. 211.0251. Any remaining  
2848 liability, up to 50 percent of the tax due, shall be taken under  
2849 this section. For purposes of the distributions of tax revenue  
2850 under s. 211.06, the department shall disregard any tax credits



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2851 allowed under this section to ensure that any reduction in tax  
2852 revenue received which is attributable to the tax credits  
2853 results only in a reduction in distributions to the General  
2854 Revenue Fund. The provisions of s. 402.62 apply to the credit  
2855 authorized by this section.

2856 Section 61. Section 212.1833, Florida Statutes, is created  
2857 to read:

2858 212.1833 Credit for contributions to eligible charitable  
2859 organizations.—Beginning July 1, 2021, there is allowed a credit  
2860 of 100 percent of an eligible contribution made to an eligible  
2861 charitable organization under s. 402.62 against any tax imposed  
2862 by the state and due under this chapter from a direct pay  
2863 permitholder as a result of the direct pay permit held pursuant  
2864 to s. 212.183. For purposes of the dealer’s credit granted for  
2865 keeping prescribed records, filing timely tax returns, and  
2866 properly accounting and remitting taxes under s. 212.12, the  
2867 amount of tax due used to calculate the credit shall include any  
2868 eligible contribution made to an eligible charitable  
2869 organization from a direct pay permitholder. For purposes of the  
2870 distributions of tax revenue under s. 212.20, the department  
2871 shall disregard any tax credits allowed under this section to  
2872 ensure that any reduction in tax revenue received that is  
2873 attributable to the tax credits results only in a reduction in  
2874 distributions to the General Revenue Fund. The provisions of s.  
2875 402.62 apply to the credit authorized by this section. A dealer  
2876 who claims a tax credit under this section must file his or her  
2877 tax returns and pay his or her taxes by electronic means under  
2878 s. 213.755.

2879 Section 62. Subsection (8) of section 220.02, Florida



2880 Statutes, is amended to read:

2881 220.02 Legislative intent.—

2882 (8) It is the intent of the Legislature that credits  
2883 against either the corporate income tax or the franchise tax be  
2884 applied in the following order: those enumerated in s. 631.828,  
2885 those enumerated in s. 220.191, those enumerated in s. 220.181,  
2886 those enumerated in s. 220.183, those enumerated in s. 220.182,  
2887 those enumerated in s. 220.1895, those enumerated in s. 220.195,  
2888 those enumerated in s. 220.184, those enumerated in s. 220.186,  
2889 those enumerated in s. 220.1845, those enumerated in s. 220.19,  
2890 those enumerated in s. 220.185, those enumerated in s. 220.1875,  
2891 those enumerated in s. 220.1876, those enumerated in s. 220.192,  
2892 those enumerated in s. 220.193, those enumerated in s. 288.9916,  
2893 those enumerated in s. 220.1899, those enumerated in s. 220.194,  
2894 and those enumerated in s. 220.196.

2895 Section 63. Paragraph (a) of subsection (1) of section  
2896 220.13, Florida Statutes, is amended to read:

2897 220.13 "Adjusted federal income" defined.—

2898 (1) The term "adjusted federal income" means an amount  
2899 equal to the taxpayer's taxable income as defined in subsection  
2900 (2), or such taxable income of more than one taxpayer as  
2901 provided in s. 220.131, for the taxable year, adjusted as  
2902 follows:

2903 (a) *Additions.*—There shall be added to such taxable income:

2904 1.a. The amount of any tax upon or measured by income,  
2905 excluding taxes based on gross receipts or revenues, paid or  
2906 accrued as a liability to the District of Columbia or any state  
2907 of the United States which is deductible from gross income in  
2908 the computation of taxable income for the taxable year.



2909           b. Notwithstanding sub-subparagraph a., if a credit taken  
2910 under s. 220.1875 or s. 220.1876 is added to taxable income in a  
2911 previous taxable year under subparagraph 11. and is taken as a  
2912 deduction for federal tax purposes in the current taxable year,  
2913 the amount of the deduction allowed shall not be added to  
2914 taxable income in the current year. The exception in this sub-  
2915 subparagraph is intended to ensure that the credit under s.  
2916 220.1875 or s. 220.1876 is added in the applicable taxable year  
2917 and does not result in a duplicate addition in a subsequent  
2918 year.

2919           2. The amount of interest which is excluded from taxable  
2920 income under s. 103(a) of the Internal Revenue Code or any other  
2921 federal law, less the associated expenses disallowed in the  
2922 computation of taxable income under s. 265 of the Internal  
2923 Revenue Code or any other law, excluding 60 percent of any  
2924 amounts included in alternative minimum taxable income, as  
2925 defined in s. 55(b)(2) of the Internal Revenue Code, if the  
2926 taxpayer pays tax under s. 220.11(3).

2927           3. In the case of a regulated investment company or real  
2928 estate investment trust, an amount equal to the excess of the  
2929 net long-term capital gain for the taxable year over the amount  
2930 of the capital gain dividends attributable to the taxable year.

2931           4. That portion of the wages or salaries paid or incurred  
2932 for the taxable year which is equal to the amount of the credit  
2933 allowable for the taxable year under s. 220.181. This  
2934 subparagraph shall expire on the date specified in s. 290.016  
2935 for the expiration of the Florida Enterprise Zone Act.

2936           5. That portion of the ad valorem school taxes paid or  
2937 incurred for the taxable year which is equal to the amount of



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2938 the credit allowable for the taxable year under s. 220.182. This  
2939 subparagraph shall expire on the date specified in s. 290.016  
2940 for the expiration of the Florida Enterprise Zone Act.

2941 6. The amount taken as a credit under s. 220.195 which is  
2942 deductible from gross income in the computation of taxable  
2943 income for the taxable year.

2944 7. That portion of assessments to fund a guaranty  
2945 association incurred for the taxable year which is equal to the  
2946 amount of the credit allowable for the taxable year.

2947 8. In the case of a nonprofit corporation which holds a  
2948 pari-mutuel permit and which is exempt from federal income tax  
2949 as a farmers' cooperative, an amount equal to the excess of the  
2950 gross income attributable to the pari-mutuel operations over the  
2951 attributable expenses for the taxable year.

2952 9. The amount taken as a credit for the taxable year under  
2953 s. 220.1895.

2954 10. Up to nine percent of the eligible basis of any  
2955 designated project which is equal to the credit allowable for  
2956 the taxable year under s. 220.185.

2957 11. Any ~~The~~ amount taken as a credit for the taxable year  
2958 under s. 220.1875 or s. 220.1876. The addition in this  
2959 subparagraph is intended to ensure that the same amount is not  
2960 allowed for the tax purposes of this state as both a deduction  
2961 from income and a credit against the tax. This addition is not  
2962 intended to result in adding the same expense back to income  
2963 more than once.

2964 12. The amount taken as a credit for the taxable year under  
2965 s. 220.192.

2966 13. The amount taken as a credit for the taxable year under



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2967 s. 220.193.

2968 14. Any portion of a qualified investment, as defined in s.  
2969 288.9913, which is claimed as a deduction by the taxpayer and  
2970 taken as a credit against income tax pursuant to s. 288.9916.

2971 15. The costs to acquire a tax credit pursuant to s.  
2972 288.1254(5) that are deducted from or otherwise reduce federal  
2973 taxable income for the taxable year.

2974 16. The amount taken as a credit for the taxable year  
2975 pursuant to s. 220.194.

2976 17. The amount taken as a credit for the taxable year under  
2977 s. 220.196. The addition in this subparagraph is intended to  
2978 ensure that the same amount is not allowed for the tax purposes  
2979 of this state as both a deduction from income and a credit  
2980 against the tax. The addition is not intended to result in  
2981 adding the same expense back to income more than once.

2982 Section 64. Subsection (2) of section 220.186, Florida  
2983 Statutes, is amended to read:

2984 220.186 Credit for Florida alternative minimum tax.—

2985 (2) The credit pursuant to this section shall be the amount  
2986 of the excess, if any, of the tax paid based upon taxable income  
2987 determined pursuant to s. 220.13(2)(k) over the amount of tax  
2988 which would have been due based upon taxable income without  
2989 application of s. 220.13(2)(k), before application of this  
2990 credit without application of any credit under s. 220.1875 or s.  
2991 220.1876.

2992 Section 65. Section 220.1876, Florida Statutes, is created  
2993 to read:

2994 220.1876 Credit for contributions to eligible charitable  
2995 organizations.—





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2996           (1) Beginning January 1, 2021, there is allowed a credit of  
2997 100 percent of an eligible contribution made to an eligible  
2998 charitable organization under s. 402.62 against any tax due for  
2999 a taxable year under this chapter after the application of any  
3000 other allowable credits by the taxpayer. An eligible  
3001 contribution must be made to an eligible charitable organization  
3002 on or before the date the taxpayer is required to file a return  
3003 pursuant to s. 220.222. The credit granted by this section shall  
3004 be reduced by the difference between the amount of federal  
3005 corporate income tax, taking into account the credit granted by  
3006 this section, and the amount of federal corporate income tax  
3007 without application of the credit granted by this section.

3008           (2) A taxpayer who files a Florida consolidated return as a  
3009 member of an affiliated group pursuant to s. 220.131(1) may be  
3010 allowed the credit on a consolidated return basis; however, the  
3011 total credit taken by the affiliated group is subject to the  
3012 limitation established under subsection (1).

3013           (3) The provisions of s. 402.62 apply to the credit  
3014 authorized by this section.

3015           (4) If a taxpayer applies and is approved for a credit  
3016 under s. 402.62 after timely requesting an extension to file  
3017 under s. 220.222(2):

3018           (a) The credit does not reduce the amount of tax due for  
3019 purposes of the department's determination as to whether the  
3020 taxpayer was in compliance with the requirement to pay tentative  
3021 taxes under ss. 220.222 and 220.32.

3022           (b) The taxpayer's noncompliance with the requirement to  
3023 pay tentative taxes shall result in the revocation and  
3024 rescindment of any such credit.



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3025 (c) The taxpayer shall be assessed for any taxes,  
3026 penalties, or interest due from the taxpayer's noncompliance  
3027 with the requirement to pay tentative taxes.

3028 Section 66. Section 402.62, Florida Statutes, is created to  
3029 read:

3030 402.62 Children's Promise Tax Credit.-

3031 (1) DEFINITIONS.-As used in this section, the term:

3032 (a) "Annual tax credit amount" means, for any state fiscal  
3033 year, the sum of the amount of tax credits approved under  
3034 paragraph (5)(b), including tax credits to be taken under s.  
3035 211.0252, s. 212.1833, s. 220.1876, s. 561.1212, or s.  
3036 624.51056, which are approved for taxpayers whose taxable years  
3037 begin on or after January 1 of the calendar year preceding the  
3038 start of the applicable state fiscal year.

3039 (b) "Division" means the Division of Alcoholic Beverages  
3040 and Tobacco of the Department of Business and Professional  
3041 Regulation.

3042 (c) "Eligible charitable organization" means an  
3043 organization designated by the Department of Children and  
3044 Families to be eligible to receive funding under this section.

3045 (d) "Eligible contribution" means a monetary contribution  
3046 from a taxpayer, subject to the restrictions provided in this  
3047 section, to an eligible charitable organization. The taxpayer  
3048 making the contribution may not designate a specific child  
3049 assisted by the eligible charitable organization as the  
3050 beneficiary of the contribution.

3051 (e) "Tax credit cap amount" means the maximum annual tax  
3052 credit amount that the Department of Revenue may approve for a  
3053 state fiscal year.



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3054 (2) CHILDREN'S PROMISE TAX CREDITS; ELIGIBILITY.—  
3055 (a) The Department of Children and Families shall designate  
3056 as an eligible charitable organization an organization that:  
3057 1. Is exempt from federal income taxation under s.  
3058 501(c)(3) of the Internal Revenue Code.  
3059 2. Is a Florida entity formed under chapter 605, chapter  
3060 607, or chapter 617 and whose principal office is located in  
3061 this state.  
3062 3. Provides services to:  
3063 a. Prevent child abuse, neglect, abandonment, or  
3064 exploitation;  
3065 b. Enhance the safety, permanency, or well-being of  
3066 children with child welfare involvement;  
3067 c. Assist families with children who have a chronic illness  
3068 or physical, intellectual, developmental, or emotional  
3069 disability; or  
3070 d. Provide workforce development services to families of  
3071 children eligible for a federal free or reduced-price meals  
3072 program.  
3073 4. Has a contract or written referral agreement with, or  
3074 reference from, the department, a community-based care lead  
3075 agency as defined in s. 409.986, a managing entity as defined in  
3076 s. 394.9082, or the Agency for Persons with Disabilities for  
3077 services specified in subparagraph 3.  
3078 5. Provides to the department accurate information  
3079 including, at a minimum, a description of the services provided  
3080 by the organization that are eligible for funding under this  
3081 section; the number of individuals served through those services  
3082 during the last calendar year in total and the number served



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3083 during the last calendar year using funding under this section;  
3084 basic financial information regarding the organization and  
3085 services eligible for funding under this section; outcomes for  
3086 such services; and contact information for the organization.

3087 6. Annually submits a statement signed by a current officer  
3088 of the organization, under penalty of perjury, that the  
3089 organization meets all criteria to qualify as an eligible  
3090 charitable organization, has fulfilled responsibilities under  
3091 this section for the previous fiscal year if the organization  
3092 received any funding through this credit during the previous  
3093 year, and intends to fulfill its responsibilities during the  
3094 upcoming year.

3095 7. Provides any documentation requested by the department  
3096 to verify eligibility as an eligible charitable organization or  
3097 compliance with this section.

3098 (b) The department may not designate as an eligible  
3099 charitable organization an organization that:

3100 1. Provides abortions, pays for or provides coverage for  
3101 abortions, or financially supports any other entity that  
3102 provides, pays for, or provides coverage for abortions; or

3103 2. Has received more than 50 percent of its total annual  
3104 revenue from the department or the Agency for Persons with  
3105 Disabilities, either directly or via a contractor of the  
3106 department or agency, in the prior fiscal year.

3107 (3) RESPONSIBILITIES OF ELIGIBLE CHARITABLE ORGANIZATIONS.—  
3108 An eligible charitable organization that receives a contribution  
3109 under this section must:

3110 (a) Conduct background screenings on all volunteers and  
3111 staff working directly with children in any program funded under



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3112 this section. The background screening shall use level 2  
3113 screening standards pursuant to s. 435.04. The department shall  
3114 specify requirements for background screening in rule.

3115 (b) Expend 100 percent of any contributions received under  
3116 this section for direct services to state residents for the  
3117 purposes specified in subparagraph (2) (a)3.

3118 (c) Annually submit to the department:

3119 1. An audit of the eligible charitable organization  
3120 conducted by an independent certified public accountant in  
3121 accordance with auditing standards generally accepted in the  
3122 United States, government auditing standards, and rules adopted  
3123 by the Auditor General. The audit report must include a report  
3124 on financial statements presented in accordance with generally  
3125 accepted accounting principles. The audit report must be  
3126 provided to the department within 180 days after completion of  
3127 the eligible charitable organization's fiscal year.

3128 2. A copy of the eligible charitable organization's most  
3129 recent federal Internal Revenue Service Return of Organization  
3130 Exempt from Income Tax form (Form 990).

3131 (d) Notify the department within 5 business days after the  
3132 eligible charitable organization ceases to meet eligibility  
3133 requirements or fails to fulfill its responsibilities under this  
3134 section.

3135 (e) Upon receipt of a contribution, the eligible charitable  
3136 organization shall provide the taxpayer that made the  
3137 contribution with a certificate of contribution. A certificate  
3138 of contribution must include the taxpayer's name and, if  
3139 available, federal employer identification number, the amount  
3140 contributed, the date of contribution, and the name of the



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3141 eligible charitable organization.

3142 (4) RESPONSIBILITIES OF THE DEPARTMENT.—The department  
3143 shall:

3144 (a) Annually redesignate eligible charitable organizations  
3145 that have complied with all requirements of this section.

3146 (b) Remove the designation of organizations that fail to  
3147 meet all requirements of this section. An organization that has  
3148 had its designation removed by the department may reapply for  
3149 designation as an eligible charitable organization, and the  
3150 department shall redesignate such organization if it meets the  
3151 requirements of this section and demonstrates through its  
3152 application that all factors leading to its previous failure to  
3153 meet requirements have been sufficiently addressed.

3154 (c) Publish information about the tax credit program and  
3155 eligible charitable organizations on a department website. The  
3156 website shall, at a minimum, provide:

3157 1. The requirements and process for becoming designated or  
3158 redesignated as an eligible charitable organization.

3159 2. A list of the eligible charitable organizations that are  
3160 currently designated by the department and the information  
3161 provided under subparagraph (2) (a) 5. regarding each eligible  
3162 charitable organization.

3163 3. The process for a taxpayer to select an eligible  
3164 charitable organization as the recipient of funding through a  
3165 tax credit.

3166 (d) Compel the return of funds that are provided to an  
3167 eligible charitable organization that fails to comply with the  
3168 requirements of this section. Eligible charitable organizations  
3169 that are subject to return of funds are ineligible to receive



3170 funding under this section for a period 10 years after final  
3171 agency action to compel the return of funding.

3172 (5) CHILDREN'S PROMISE TAX CREDITS; APPLICATIONS,  
3173 TRANSFERS, AND LIMITATIONS.-

3174 (a) The tax credit cap amount is \$5 million in each state  
3175 fiscal year.

3176 (b) Beginning October 1, 2020, a taxpayer may submit an  
3177 application to the Department of Revenue for a tax credit or  
3178 credits to be taken under one or more of s. 211.0252, s.  
3179 212.1833, s. 220.1876, s. 561.1212, or s. 624.51056.

3180 1. The taxpayer shall specify in the application each tax  
3181 for which the taxpayer requests a credit and the applicable  
3182 taxable year for a credit under s. 220.1876 or s. 624.51056 or  
3183 the applicable state fiscal year for a credit under s. 211.0252,  
3184 s. 212.1833, or s. 561.1212. For purposes of s. 220.1876, a  
3185 taxpayer may apply for a credit to be used for a prior taxable  
3186 year before the date the taxpayer is required to file a return  
3187 for that year pursuant to s. 220.222. For purposes of s.  
3188 624.51056, a taxpayer may apply for a credit to be used for a  
3189 prior taxable year before the date the taxpayer is required to  
3190 file a return for that prior taxable year pursuant to ss.  
3191 624.509 and 624.5092. The application must specify the eligible  
3192 charitable organization to which the proposed contribution will  
3193 be made. The Department of Revenue shall approve tax credits on  
3194 a first-come, first-served basis and must obtain the division's  
3195 approval before approving a tax credit under s. 561.1212.

3196 2. Within 10 days after approving or denying an  
3197 application, the Department of Revenue shall provide a copy of  
3198 its approval or denial letter to the eligible charitable



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3199 organization specified by the taxpayer in the application.

3200 (c) If a tax credit approved under paragraph (b) is not  
3201 fully used within the specified state fiscal year for credits  
3202 under s. 211.0252, s. 212.1833, or s. 561.1212 or against taxes  
3203 due for the specified taxable year for credits under s. 220.1876  
3204 or s. 624.51056 because of insufficient tax liability on the  
3205 part of the taxpayer, the unused amount shall be carried forward  
3206 for a period not to exceed 10 years. For purposes of s.  
3207 220.1876, a credit carried forward may be used in a subsequent  
3208 year after applying the other credits and unused carryovers in  
3209 the order provided in s. 220.02(8).

3210 (d) A taxpayer may not convey, transfer, or assign an  
3211 approved tax credit or a carryforward tax credit to another  
3212 entity unless all of the assets of the taxpayer are conveyed,  
3213 assigned, or transferred in the same transaction. However, a tax  
3214 credit under s. 211.0252, s. 212.1833, s. 220.1876, s. 561.1212,  
3215 or s. 624.51056 may be conveyed, transferred, or assigned  
3216 between members of an affiliated group of corporations if the  
3217 type of tax credit under s. 211.0252, s. 212.1833, s. 220.1876,  
3218 s. 561.1212, or s. 624.51056 remains the same. A taxpayer shall  
3219 notify the Department of Revenue of its intent to convey,  
3220 transfer, or assign a tax credit to another member within an  
3221 affiliated group of corporations. The amount conveyed,  
3222 transferred, or assigned is available to another member of the  
3223 affiliated group of corporations upon approval by the Department  
3224 of Revenue. The Department of Revenue shall obtain the  
3225 division's approval before approving a conveyance, transfer, or  
3226 assignment of a tax credit under s. 561.1212.

3227 (e) Within any state fiscal year, a taxpayer may rescind





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3228 all or part of a tax credit approved under paragraph (b). The  
3229 amount rescinded shall become available for that state fiscal  
3230 year to another eligible taxpayer as approved by the Department  
3231 of Revenue if the taxpayer receives notice from the Department  
3232 of Revenue that the rescindment has been accepted by the  
3233 Department of Revenue. The Department of Revenue must obtain the  
3234 division's approval before accepting the rescindment of a tax  
3235 credit under s. 561.1212. Any amount rescinded under this  
3236 paragraph shall become available to an eligible taxpayer on a  
3237 first-come, first-served basis based on tax credit applications  
3238 received after the date the rescindment is accepted by the  
3239 Department of Revenue.

3240 (f) Within 10 days after approving or denying the  
3241 conveyance, transfer, or assignment of a tax credit under  
3242 paragraph (d), or the rescindment of a tax credit under  
3243 paragraph (e), the Department of Revenue shall provide a copy of  
3244 its approval or denial letter to the eligible charitable  
3245 organization specified by the taxpayer. The Department of  
3246 Revenue shall also include the eligible charitable organization  
3247 specified by the taxpayer on all letters or correspondence of  
3248 acknowledgment for tax credits under s. 212.1833.

3249 (g) For purposes of calculating the underpayment of  
3250 estimated corporate income taxes under s. 220.34 and tax  
3251 installment payments for taxes on insurance premiums or  
3252 assessments under s. 624.5092, the final amount due is the  
3253 amount after credits earned under s. 220.1876 or s. 624.51056  
3254 for contributions to eligible charitable organizations are  
3255 deducted.

3256 1. For purposes of determining if a penalty or interest



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3257 under s. 220.34(2)(d)1. shall be imposed for underpayment of  
3258 estimated corporate income tax, a taxpayer may, after earning a  
3259 credit under s. 220.1876, reduce any estimated payment in that  
3260 taxable year by the amount of the credit.

3261 2. For purposes of determining if a penalty under s.  
3262 624.5092 shall be imposed, an insurer, after earning a credit  
3263 under s. 624.51056 for a taxable year, may reduce any  
3264 installment payment for such taxable year of 27 percent of the  
3265 amount of the net tax due as reported on the return for the  
3266 preceding year under s. 624.5092(2)(b) by the amount of the  
3267 credit.

3268 (6) PRESERVATION OF CREDIT.—If any provision or portion of  
3269 this section, s. 211.0252, s. 212.1833, s. 220.1876, s.  
3270 561.1212, or s. 624.51056 or the application thereof to any  
3271 person or circumstance is held unconstitutional by any court or  
3272 is otherwise declared invalid, the unconstitutionality or  
3273 invalidity shall not affect any credit earned under s. 211.0252,  
3274 s. 212.1833, s. 220.1876, s. 561.1212, or s. 624.51056 by any  
3275 taxpayer with respect to any contribution paid to an eligible  
3276 charitable organization before the date of a determination of  
3277 unconstitutionality or invalidity. The credit shall be allowed  
3278 at such time and in such a manner as if a determination of  
3279 unconstitutionality or invalidity had not been made, provided  
3280 that nothing in this subsection by itself or in combination with  
3281 any other provision of law shall result in the allowance of any  
3282 credit to any taxpayer in excess of one dollar of credit for  
3283 each dollar paid to an eligible charitable organization.

3284 (7) ADMINISTRATION; RULES.—

3285 (a) The Department of Revenue, the division, and the



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3286 department may develop a cooperative agreement to assist in the  
3287 administration of this section, as needed.

3288 (b) The Department of Revenue may adopt rules necessary to  
3289 administer this section and ss. 211.0252, 212.1833, 220.1876,  
3290 561.1212, and 624.51056, including rules establishing  
3291 application forms, procedures governing the approval of tax  
3292 credits and carryforward tax credits under subsection (5), and  
3293 procedures to be followed by taxpayers when claiming approved  
3294 tax credits on their returns.

3295 (c) The division may adopt rules necessary to administer  
3296 its responsibilities under this section and s. 561.1212.

3297 (d) The department may adopt rules necessary to administer  
3298 this section, including, but not limited to, rules establishing  
3299 application forms for organizations seeking designation as  
3300 eligible charitable organizations under this act.

3301 (e) Notwithstanding any provision of s. 213.053 to the  
3302 contrary, sharing information with the division related to this  
3303 tax credit is considered the conduct of the Department of  
3304 Revenue's official duties as contemplated in s. 213.053(8)(c),  
3305 and the Department of Revenue and the division are specifically  
3306 authorized to share information as needed to administer this  
3307 program.

3308 Section 67. Section 561.1212, Florida Statutes, is created  
3309 to read:

3310 561.1212 Credit for contributions to eligible charitable  
3311 organizations.—Beginning January 1, 2021, there is allowed a  
3312 credit of 100 percent of an eligible contribution made to an  
3313 eligible charitable organization under s. 402.62 against any tax  
3314 due under s. 563.05, s. 564.06, or s. 565.12, except excise



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3315 taxes imposed on wine produced by manufacturers in this state  
3316 from products grown in this state. However, a credit allowed  
3317 under this section may not exceed 90 percent of the tax due on  
3318 the return on which the credit is taken. For purposes of the  
3319 distributions of tax revenue under ss. 561.121 and 564.06(10),  
3320 the division shall disregard any tax credits allowed under this  
3321 section to ensure that any reduction in tax revenue received  
3322 that is attributable to the tax credits results only in a  
3323 reduction in distributions to the General Revenue Fund. The  
3324 provisions of s. 402.62 apply to the credit authorized by this  
3325 section.

3326 Section 68. Section 624.51056, Florida Statutes, is created  
3327 to read:

3328 624.51056 Credit for contributions to eligible charitable  
3329 organizations.—

3330 (1) Beginning January 1, 2021, there is allowed a credit of  
3331 100 percent of an eligible contribution made to an eligible  
3332 charitable organization under s. 402.62 against any tax due for  
3333 a taxable year under s. 624.509(1) after deducting from such tax  
3334 deductions for assessments made pursuant to s. 440.51; credits  
3335 for taxes paid under ss. 175.101 and 185.08; credits for income  
3336 taxes paid under chapter 220; and the credit allowed under s.  
3337 624.509(5), as such credit is limited by s. 624.509(6). An  
3338 eligible contribution must be made to an eligible charitable  
3339 organization on or before the date the taxpayer is required to  
3340 file a return pursuant to ss. 624.509 and 624.5092. An insurer  
3341 claiming a credit against premium tax liability under this  
3342 section shall not be required to pay any additional retaliatory  
3343 tax levied under s. 624.5091 as a result of claiming such



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3344 credit. Section 624.5091 does not limit such credit in any  
3345 manner.

3346 (2) Section 402.62 applies to the credit authorized by this  
3347 section.

3348 Section 69. The Department of Revenue is authorized, and  
3349 all conditions are deemed met, to adopt emergency rules under s.  
3350 120.54(4), Florida Statutes, for the purpose of implementing  
3351 provisions related to the Children's Promise Tax Credit created  
3352 in this act. Notwithstanding any other provision of law,  
3353 emergency rules adopted under this section are effective for 6  
3354 months after adoption and may be renewed during the pendency of  
3355 procedures to adopt permanent rules addressing the subject of  
3356 the emergency rules.

3357 Section 70. For the 2020-2021 fiscal year, the sum of  
3358 \$208,000 in nonrecurring funds is appropriated from the General  
3359 Revenue Fund to the Department of Revenue for the purpose of  
3360 implementing the provisions related to the Children's Promise  
3361 Tax Credit created in this act.

3362 Section 71. The Florida Institute for Child Welfare shall  
3363 analyze the use of funding provided by the tax credit authorized  
3364 under s. 402.62 and submit a report to the Governor, the  
3365 President of the Senate, and the Speaker of the House of  
3366 Representatives by October 31, 2024. The report shall, at a  
3367 minimum, include the total funding amount and categorize the  
3368 funding by type of program, describe the programs that were  
3369 funded, and assess the outcomes that were achieved using the  
3370 funding.

3371 Section 72. For the 2020-2021 fiscal year, the sum of  
3372 \$72,500 in nonrecurring funds is appropriated from the General



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3373 Revenue Fund to the Department of Revenue to implement the  
3374 amendments to s. 212.031, Florida Statutes, made by this act.

3375 Section 73. The Division of Law Revision is directed to  
3376 replace the phrase "the effective date of this act" wherever it  
3377 occurs in this act with the date this act becomes a law.

3378 Section 74. (1) The Department of Revenue is authorized,  
3379 and all conditions are deemed met, to adopt emergency rules  
3380 pursuant to s. 120.54(4), Florida Statutes, for the purpose of  
3381 implementing the changes made by this act to ss. 206.05,  
3382 206.8741, 206.90, 212.05, 212.134, 212.181, 213.21, and  
3383 220.1105, Florida Statutes. Notwithstanding any other provision  
3384 of law, emergency rules adopted pursuant to this subsection are  
3385 effective for 6 months after adoption and may be renewed during  
3386 the pendency of procedures to adopt permanent rules addressing  
3387 the subject of the emergency rules.

3388 (2) This section shall take effect upon this act becoming a  
3389 law.

3390 Section 75. Except as otherwise expressly provided in this  
3391 act, and except for this section, which shall take effect upon  
3392 this act becoming a law, this act shall take effect July 1,  
3393 2020.

3394  
3395 ===== T I T L E A M E N D M E N T =====

3396 And the title is amended as follows:

3397 Delete everything before the enacting clause  
3398 and insert:

3399 A bill to be entitled  
3400 An act relating to taxation; amending s. 189.033,  
3401 F.S.; defining the term "disproportionally affected



3402 county"; conforming a provision to changes made by the  
3403 act; amending s. 192.001, F.S.; revising the  
3404 definition of the term "inventory" for property tax  
3405 purposes; defining the terms "heavy equipment rental  
3406 dealer" and "short-term rental"; revising the  
3407 definition of the term "tangible personal property" to  
3408 specify the conditions under which certain  
3409 construction work constructed or installed by certain  
3410 electric utilities is deemed substantially completed;  
3411 creating s. 193.019, F.S.; defining the terms  
3412 "department" and "hospital"; requiring county property  
3413 appraisers to annually calculate and submit to the  
3414 Department of Revenue the valuation of certain  
3415 property tax exemptions granted to property owned by  
3416 hospitals; requiring hospitals to submit certain  
3417 information to the department within a certain  
3418 timeframe; specifying requirements for the department;  
3419 requiring the department to adopt a form by rule;  
3420 creating s. 193.1557, F.S.; extending the timeframe  
3421 within which certain changes to property damaged or  
3422 destroyed by Hurricane Michael must commence to  
3423 prevent the assessed value of the property from  
3424 increasing; providing applicability; providing for  
3425 future repeal; amending s. 194.011, F.S.; revising  
3426 requirements for certain community associations in  
3427 providing notice to unit owners of an intent to  
3428 petition the value adjustment board; decreasing the  
3429 minimum period for a unit owner to elect to opt out of  
3430 a petition; authorizing such community associations to



3431 represent, prosecute on behalf of, and defend their  
3432 unit owners in certain proceedings; making clarifying  
3433 changes; providing construction and applicability;  
3434 amending s. 194.035, F.S.; specifying circumstances  
3435 under which a special magistrate's appraisal may not  
3436 be submitted as evidence to a value adjustment board;  
3437 amending s. 194.181, F.S.; revising and specifying  
3438 parties to a tax suit involving condominium  
3439 associations or cooperative associations; specifying  
3440 requirements for such associations in notifying and  
3441 advising unit owners relating to certain proceedings;  
3442 providing construction; amending s. 195.073, F.S.;  
3443 revising the property classifications for certain  
3444 multifamily housing and commercial and industrial  
3445 properties; amending s. 195.096, F.S.; revising  
3446 requirements for the Department of Revenue's review  
3447 and publication of findings of county assessment  
3448 rolls; amending s. 196.173, F.S.; revising the  
3449 military operations that qualify certain  
3450 servicemembers for an additional ad valorem tax  
3451 exemption; providing applicability; revising the  
3452 deadlines for applying for additional ad valorem tax  
3453 exemptions for certain servicemembers for a specified  
3454 tax year; authorizing a property appraiser to grant an  
3455 exemption for an untimely filed application if certain  
3456 conditions are met; providing procedures for an  
3457 applicant to file a petition with the value adjustment  
3458 board if an application is denied; providing  
3459 applicability; amending s. 196.1978, F.S.; providing





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3460 applicability of the affordable housing property tax  
3461 exemption to vacant units if certain conditions are  
3462 met; providing retroactive operation; providing  
3463 legislative intent relating to ownership of exempt  
3464 property by certain limited liability companies;  
3465 providing applicability of the tax exemption, under  
3466 certain circumstances, to certain units occupied by  
3467 natural persons or families whose income no longer  
3468 meets income limits; exempting, rather than providing  
3469 a discount, from ad valorem taxation for certain  
3470 multifamily project property; conforming provisions to  
3471 changes made by the act; amending s. 196.198, F.S.;  
3472 exempting certain property owned by a house of public  
3473 worship and used by an educational institution from ad  
3474 valorem taxes; providing construction and  
3475 applicability; exempting land, buildings, and real  
3476 property improvements used exclusively for educational  
3477 purposes from ad valorem taxes if certain criteria are  
3478 met; providing that the educational institution shall  
3479 receive the full benefit of the exemption; requiring  
3480 the property owner to make certain disclosures to the  
3481 educational institution; amending s. 200.065, F.S.;  
3482 authorizing a property appraiser in a county for which  
3483 the Governor has declared a state of emergency to post  
3484 notices of proposed property taxes on its website if  
3485 mailing the notice is not possible; providing for an  
3486 extension of sending the notice during such state of  
3487 emergency; specifying a duty of the property  
3488 appraiser; specifying hearing advertisement



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3489 requirements for multicounty taxing authorities under  
3490 certain circumstances; specifying procedures and  
3491 requirements for taxing authorities, counties, and  
3492 school districts for hearings and notices in the event  
3493 of a state of emergency; amending s. 200.069, F.S.;

3494 specifying a limitation on information that property  
3495 appraisers may include in the notice of ad valorem  
3496 taxes and non-ad valorem assessments; amending s.  
3497 202.12, F.S.; reducing the tax rates applied to the  
3498 sale of communications services and the retail sale of  
3499 direct-to-home satellite services; amending ss.  
3500 202.12001 and 203.001, F.S.; conforming provisions to  
3501 changes made by the act; amending s. 206.05, F.S.;

3502 increasing the maximum bond the department may require  
3503 from a terminal supplier, importer, exporter, or  
3504 wholesaler of motor fuel; amending s. 206.8741, F.S.;

3505 revising a penalty for failure to provide or post a  
3506 notice relating to dyed diesel fuel; amending s.  
3507 206.90, F.S.; increasing the maximum bond the  
3508 department may require from a terminal supplier,  
3509 importer, exporter, or wholesaler of diesel fuel;

3510 amending s. 212.031, F.S.; reducing the tax levied on  
3511 rental or license fees charged for the use of real  
3512 property; amending s. 212.04, F.S.; exempting Formula  
3513 1 Grand Prix admissions from the admissions tax;

3514 amending s. 212.05, F.S.; revising timeframes for  
3515 certain documentation to be provided to the department  
3516 for the purposes of a sales tax exemption for the sale  
3517 of certain boats and aircraft; specifying the



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3518 applicable sales tax rate on the sale of a new mobile  
3519 home; defining the term "new mobile home"; amending s.  
3520 212.055, F.S.; specifying a limitation on the duration  
3521 of a charter county and regional transportation system  
3522 surtax levied pursuant to a referendum held on or  
3523 after a certain date; requiring that resolutions to  
3524 approve a school capital outlay surtax include a  
3525 statement relating to the sharing of revenues with  
3526 eligible charter schools in a specified manner;  
3527 specifying authorized uses of surtax revenues shared  
3528 with charter schools; providing an accounting  
3529 requirement for charter schools; specifying the  
3530 eligibility of charter schools; requiring that  
3531 unencumbered funds revert to the sponsor under certain  
3532 circumstances; providing applicability; amending s.  
3533 212.08, F.S.; providing a sales tax exemption for  
3534 certain aircraft equipment used as part of certain  
3535 governmental contracts; providing a use tax exemption  
3536 for certain aircraft owned by nonresidents and used in  
3537 service of certain governmental contracts; providing  
3538 construction; providing a sales tax exemption for  
3539 parts and accessories necessary for the continued  
3540 operation of certain industrial machinery or  
3541 equipment; creating s. 212.134, F.S.; specifying  
3542 requirements for payment settlement entities, or their  
3543 electronic payment facilitators or contracted third  
3544 parties, in submitting information returns to the  
3545 department; defining the term "payment settlement  
3546 entity"; providing penalties; authorizing the



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3547 department's executive director or his or her designee  
3548 to waive penalties under certain circumstances;  
3549 creating s. 212.181, F.S.; specifying requirements for  
3550 counties and the department in updating certain  
3551 databases and determining business addresses for sales  
3552 tax purposes; specifying a requirement for certain  
3553 counties imposing a tourist development tax; providing  
3554 procedures and requirements for correcting certain  
3555 misallocations of certain tax distributions; providing  
3556 construction; authorizing the department to adopt  
3557 rules; amending s. 212.20, F.S.; extending the period  
3558 of distribution of sales tax proceeds to the  
3559 professional golf hall of fame; creating s. 215.179,  
3560 F.S.; prohibiting an owner of a public building or the  
3561 owner's employee from seeking, accepting, or  
3562 soliciting consideration for providing a certain  
3563 allocation letter relating to energy efficient  
3564 commercial building property; specifying a requirement  
3565 for signing and returning the allocation letter;  
3566 requiring certain persons to file an allocation  
3567 request to the Department of Financial Services;  
3568 providing construction; creating s. 213.0537, F.S.;  
3569 authorizing the department to provide certain official  
3570 correspondence to taxpayers electronically upon the  
3571 affirmative request of the taxpayer; providing  
3572 construction; defining terms; amending s. 213.21,  
3573 F.S.; providing that the period for filing a claim for  
3574 certain refunds is tolled during a period in which a  
3575 taxpayer is engaged in certain informal conference



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3576 procedures; amending s. 220.1105, F.S.; revising the  
3577 definition of the term "final tax liability" for  
3578 certain purposes; providing for retroactive  
3579 application; amending s. 220.1845, F.S.; increasing,  
3580 for a specified fiscal year, the total amount of  
3581 contaminated site rehabilitation tax credits; creating  
3582 s. 220.197, F.S.; defining the term "NAICS"; providing  
3583 a credit against the corporate income tax, for a  
3584 specified amount and for a specified taxable year, for  
3585 taxpayers classified in the sales financing or  
3586 passenger car rental or leasing industries which meet  
3587 certain criteria; providing for retroactive operation;  
3588 amending s. 288.106, F.S.; authorizing a qualified  
3589 target industry business located in a county affected  
3590 by Hurricane Michael to submit a request to the  
3591 Department of Economic Opportunity for an economic  
3592 recovery extension in lieu of a tax refund claim  
3593 scheduled to be submitted during a specified  
3594 timeframe; authorizing the Department of Economic  
3595 Opportunity to waive certain requirements during a  
3596 specified timeframe; requiring the Department of  
3597 Economic Opportunity to state any waiver in writing;  
3598 providing that certain businesses are eligible for a  
3599 specified tax refund payment; defining the term  
3600 "county affected by Hurricane Michael"; deleting  
3601 obsolete provisions; deleting a provision relating to  
3602 the future expiration of certification for the tax  
3603 refund program for qualified target industry  
3604 businesses; amending s. 288.1168, F.S.; extending the



3605 repeal date of provisions relating to the professional  
3606 golf hall of fame facility; amending s. 319.32, F.S.;  
3607 requiring a tax collector to determine additional  
3608 service charges to be collected by privately owned  
3609 license plate agents; requiring that such service  
3610 charges be itemized and disclosed to the person paying  
3611 the service charge; requiring the license plate agent  
3612 to enter into a certain contract with the tax  
3613 collector; amending s. 320.03, F.S.; specifying  
3614 requirements for the Department of Highway Safety and  
3615 Motor Vehicles relating to certain data access and  
3616 interface functionality; requiring the Department of  
3617 Highway Safety and Motor Vehicles, county tax  
3618 collectors, and certain vendors to enter into certain  
3619 memorandums of understanding; amending ss. 320.04 and  
3620 328.72, F.S.; requiring a tax collector to determine  
3621 additional service charges to be collected by  
3622 privately owned license plate agents; requiring that  
3623 such service charges be itemized and disclosed to the  
3624 person paying the service charge; requiring the  
3625 license plate agent to enter into a certain contract  
3626 with the tax collector; amending s. 328.73, F.S.;  
3627 specifying requirements for the Department of Highway  
3628 Safety and Motor Vehicles relating to certain data  
3629 access and interface functionality; requiring the  
3630 Department of Highway Safety and Motor Vehicles and  
3631 certain vendors to enter into certain memorandums of  
3632 understanding; amending s. 376.30781, F.S.;  
3633 increasing, for a specified fiscal year, the total



3634 amount of tax credits for the rehabilitation of  
3635 drycleaning-solvent-contaminated sites and brownfield  
3636 sites in designated brownfield areas; amending s.  
3637 413.4021, F.S.; increasing the percentage of revenues  
3638 collected from the tax collection enforcement  
3639 diversion program which must be distributed for  
3640 specified purposes; amending s. 443.163, F.S.;

3641 specifying that Employers Quarterly Reports filed with  
3642 the Department of Economic Opportunity by certain  
3643 employers must include any corrections; deleting an  
3644 additional filing requirement for certain persons;  
3645 revising penalties for employers failing to properly  
3646 file the report or failing to properly remit  
3647 contributions or reimbursements; revising criteria for  
3648 requesting a waiver of a penalty with the tax  
3649 collection service provider; amending s. 626.932,  
3650 F.S.; decreasing the rate of the surplus lines tax;  
3651 revising the applicable tax on certain surplus lines  
3652 policies; requiring surplus lines agents to report  
3653 certain information to the Florida Surplus Lines  
3654 Service Office; amending s. 718.111, F.S.; revising a  
3655 condominium association's authority as a party in  
3656 certain tax suits; providing construction and  
3657 applicability; amending s. 1013.64, F.S.; providing  
3658 that educational facilities and sites funded solely  
3659 through local impact fees are exempt from certain  
3660 prohibited uses of funds; amending chapter 2018-6,  
3661 L.O.F.; providing retroactive applicability of a  
3662 certain amendment to the credit carryforward period



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3663 under the Florida Tax Credit Scholarship Program;  
3664 providing sales tax exemptions for certain clothing,  
3665 wallets, bags, school supplies, personal computers,  
3666 and personal computer-related accessories during a  
3667 certain timeframe; defining terms; specifying  
3668 locations where the exemptions do not apply;  
3669 authorizing certain dealers to opt out of  
3670 participating in the exemptions, subject to certain  
3671 conditions; authorizing the department to adopt  
3672 emergency rules; providing an appropriation; providing  
3673 sales tax exemptions for certain disaster preparedness  
3674 supplies during a certain timeframe; specifying  
3675 locations where the exemptions do not apply; creating  
3676 ss. 211.0252 and 212.1833, F.S.; providing credits  
3677 against oil and gas production taxes and sales taxes  
3678 payable by direct pay permit holders, respectively,  
3679 under the Children's Promise Tax Credit; specifying  
3680 requirements and procedures for, and limitations on,  
3681 the credits; amending s. 220.02, F.S.; specifying the  
3682 order in which the corporate income tax credit under  
3683 the Children's Promise Tax Credit is applied; amending  
3684 s. 220.13, F.S.; revising the definition of the term  
3685 "adjusted federal income"; amending s. 220.186, F.S.;  
3686 revising the calculation of the corporate income tax  
3687 credit for the Florida alternative minimum tax;  
3688 creating s. 220.1876, F.S.; providing a credit against  
3689 the corporate income tax under the Children's Promise  
3690 Tax Credit; specifying requirements and procedures  
3691 for, and limitations on, the credit; creating s.





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3692 402.62, F.S.; creating the Children's Promise Tax  
3693 Credit; defining terms; specifying requirements for  
3694 the Department of Children and Families in designating  
3695 eligible charitable organizations; specifying  
3696 requirements for eligible charitable organizations  
3697 receiving contributions; specifying duties of the  
3698 Department of Children and Families; specifying a  
3699 limitation on, and application procedures for, the tax  
3700 credit; specifying requirements and procedures for,  
3701 and restrictions on, the carryforward, conveyance,  
3702 transfer, assignment, and rescindment of credits;  
3703 specifying requirements and procedures for the  
3704 department; providing construction; authorizing the  
3705 department, the Department of Children and Families,  
3706 and the Division of Alcoholic Beverages and Tobacco of  
3707 the Department of Business and Professional Regulation  
3708 to develop a cooperative agreement and adopt rules;  
3709 authorizing certain interagency information-sharing;  
3710 creating ss. 561.1212 and 624.51056, F.S.; providing  
3711 credits against excise taxes on certain alcoholic  
3712 beverages and the insurance premium tax, respectively,  
3713 under the Children's Promise Tax Credit; specifying  
3714 requirements and procedures for, and limitations on,  
3715 the credits; authorizing the department to adopt  
3716 emergency rules to implement provisions related to the  
3717 Children's Promise Tax Credit; providing an  
3718 appropriation; requiring the Florida Institute for  
3719 Child Welfare to provide a specified report to the  
3720 Governor and the Legislature by a specified date;



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3721 providing an appropriation; providing a directive to  
3722 the Division of Law Revision; authorizing the  
3723 department to adopt emergency rules for certain  
3724 purposes; providing effective dates.