

26 adjustment board; amending s. 194.181, F.S.; providing
27 and revising the parties considered as the defendants
28 in tax suits; requiring certain notice to be provided
29 to unit owners in a specified way; providing unit
30 owners options for defending a tax suit; imposing
31 certain actions for unit owners who fail to respond to
32 a specified notice; amending s. 195.073, F.S.;;
33 revising the property classifications for certain
34 multifamily housing and commercial and industrial
35 properties; amending s. 195.096, F.S.; removing the
36 requirement for the Department of Revenue to review
37 tangible personal property rolls of each county;
38 revising required computations regarding
39 classifications of property; specifying that
40 properties with more than nine units are commercial
41 property for certain assessment roll purposes;
42 amending s. 196.173, F.S.; revising the military
43 operations that qualify certain servicemembers for an
44 additional ad valorem tax exemption; revising the
45 deadlines for applying for additional ad valorem tax
46 exemptions for certain servicemembers for a specified
47 tax year; providing applicability; amending s.
48 196.197, F.S.; providing criteria to be used in
49 determining the value of tax exemptions for charitable
50 use of certain hospitals; defining terms; providing

51 application requirements for tax exemptions for
52 certain properties; amending s. 200.065, F.S.;
53 providing alternative methods of notice related to the
54 truth in millage process for counties for which a
55 declared state of emergency exists; extending
56 deadlines for notice during a declared state of
57 emergency; revising publication and hearing
58 requirements; providing for automatic extensions of
59 certain deadlines in the event of a declared state of
60 emergency; amending s. 200.069, F.S.; specifying
61 information which property appraisers may include in
62 the notice of ad valorem taxes and non-ad valorem
63 assessments; amending s. 202.12, F.S.; reducing the
64 tax rates applied to the sale of communications
65 services and the retail sale of direct-to-home
66 satellite services after a certain date; amending ss.
67 202.12001 and 203.001, F.S.; conforming provisions to
68 changes made by the act; amending ss. 206.05 and
69 206.90, F.S.; revising the maximum bond amount for
70 licensed terminal suppliers; amending s. 206.8741,
71 F.S.; reducing the penalty imposed for failure to
72 conform to notice requirements related to dyed diesel
73 fuel; amending s. 206.9826, F.S.; increasing the
74 refund available to certain air carriers on the
75 purchase of aviation fuel; amending s. 212.0305, F.S.;

76 | revising uses and distribution of the charter county
77 | convention development tax for specified counties;
78 | providing restrictions on the use of funds; providing
79 | that no existing contract or debt service shall be
80 | affected; amending s. 212.0306, F.S.; providing a name
81 | for the local option food and beverage tax in a
82 | certain county; revising approved uses of the proceeds
83 | of the tax; prohibiting interlocal agreements and
84 | contracts with certain convention and visitors bureaus
85 | from being renewed or extended; providing that no
86 | existing contract shall be affected; amending s.
87 | 212.031, F.S.; reducing the tax levied on rental or
88 | license fees charged for the use of real property;
89 | amending s. 212.05, F.S.; extending the period in
90 | which a dealer and nonresident purchaser must provide
91 | the state with documentation that a boat or aircraft
92 | purchased without the imposition of Florida sales tax
93 | will not be used in the state; amending s. 212.055,
94 | F.S.; providing an expiration date for the charter
95 | county and regional transportation system surtax for a
96 | certain county; requiring a resolution to levy the
97 | surtax after a certain date; requiring any new levy of
98 | the charter county and regional transportation system
99 | surtax to expire after 20 years unless reenacted by
100 | the electors of the county; requiring the resolution

101 to include a statement containing certain information;
102 requiring the resolution to approve a school capital
103 outlay surtax to include specified information;
104 requiring revenues shared with charter schools to be
105 expended by the charter schools in a certain manner;
106 requiring revenues and expenditures to be accounted
107 for in specified charter school financial reports;
108 providing applicability; amending s. 212.134, F.S.;
109 requiring specified entities that must file a return
110 under section 6050W of the Internal Revenue Code to
111 provide copies to the department; specifying
112 procedures for submitting the information; providing
113 penalties; creating s. 212.181, F.S.; providing
114 procedures for jurisdictions to notify the department
115 regarding changes to their business boundaries for
116 certain purposes; providing guidelines for correction
117 of misallocated funds; providing procedures for
118 correcting misallocated funds; providing deadlines for
119 notifying the department of changes to business
120 boundaries; providing rulemaking authority; amending
121 ss. 212.20, 212.205, 218.64, and 288.0001, F.S.;
122 conforming provisions to changes made by the act;
123 creating s. 213.0537, F.S.; authorizing the department
124 to provide certain official correspondence to
125 taxpayers electronically upon the affirmative request

126 of the taxpayer; providing definitions; amending s.
127 213.21, F.S.; tolling the period for filing a claim
128 for refund for certain transactions during certain
129 audit periods; amending s. 220.1105, F.S.; revising
130 the definition of the term "final tax liability" for
131 certain purposes; providing for retroactive
132 application; amending s. 220.1845, F.S.; increasing,
133 for a specified fiscal year, the total amount of
134 contaminated site rehabilitation tax credits;
135 repealing s. 288.11625, F.S., relating to the Sports
136 Development Program; amending s. 376.30781, F.S.;
137 increasing, for a specified fiscal year, the total
138 amount of tax credits for the rehabilitation of
139 drycleaning-solvent-contaminated sites and brownfield
140 sites in designated brownfield areas; amending s.
141 413.4021, F.S.; increasing the percent of revenues
142 collected from the tax collection enforcement
143 diversion program for specified purposes; amending s.
144 443.163, F.S.; providing that corrections to
145 electronically filed reemployment tax reports must
146 also be filed electronically; revising penalties;
147 removing the requirement for certain parties to file
148 electronically; removing the requirement that requests
149 for waivers from statutory requirements be in writing;
150 amending s. 718.111, F.S.; providing that a

151 condominium association may take certain actions
152 relating to a challenge to ad valorem taxes in its own
153 name or on behalf of unit owners; providing
154 applicability; providing sales tax exemptions for
155 certain clothing, school supplies, personal computers,
156 and personal computer-related accessories during a
157 certain timeframe; defining terms; specifying
158 locations where the exemptions do not apply;
159 authorizing certain dealers to opt out of
160 participating in the exemptions, subject to certain
161 conditions; authorizing the department to adopt
162 emergency rules; providing an appropriation; providing
163 sales tax exemptions for certain disaster preparedness
164 supplies during a certain timeframe; specifying
165 locations where the exemptions do not apply;
166 authorizing the department to adopt emergency rules;
167 providing appropriations; providing a directive to the
168 Division of Law Revision; authorizing the Department
169 of Revenue to adopt emergency rules for certain
170 purposes; providing effective dates.

171

172 Be It Enacted by the Legislature of the State of Florida:

173

174 Section 1. Paragraphs (a), (b), and (e) of subsection (5)
175 of section 125.0104, Florida Statutes, are amended, and

176 paragraph (f) is added to that subsection, to read:

177 125.0104 Tourist development tax; procedure for levying;
 178 authorized uses; referendum; enforcement.—

179 (5) AUTHORIZED USES OF REVENUE.—

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

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

186 a. Publicly owned and operated convention centers, sports
 187 stadiums, sports arenas, coliseums, or auditoriums within the
 188 boundaries of the county or subcounty special taxing district in
 189 which the tax is levied;

190 b. Auditoriums that are publicly owned but are operated by
 191 organizations that are exempt from federal taxation pursuant to
 192 26 U.S.C. s. 501(c)(3) and open to the public, within the
 193 boundaries of the county or subcounty special taxing district in
 194 which the tax is levied; ~~or~~

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

199 d. Parks or trails that are publicly owned and operated or
 200 owned and operated by not-for-profit organizations and open to

201 the public, within the boundaries of the county or subcounty
 202 special taxing district in which the tax is levied;

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

206 3. To promote and advertise tourism in this state and
 207 nationally and internationally; however, if tax revenues are
 208 expended for an activity, service, venue, or event, the
 209 activity, service, venue, or event must have as one of its main
 210 purposes the attraction of tourists as evidenced by the
 211 promotion of the activity, service, venue, or event to tourists;

212 4. To fund convention bureaus, tourist bureaus, tourist
 213 information centers, and news bureaus as county agencies or by
 214 contract with the chambers of commerce or similar associations
 215 in the county, which may include any indirect administrative
 216 costs for services performed by the county on behalf of the
 217 promotion agency;

218 5. To finance beach park facilities, or beach, channel,
 219 estuary, or lagoon improvement, maintenance, renourishment,
 220 restoration, and erosion control, including construction of
 221 beach groins and shoreline protection, enhancement, cleanup, or
 222 restoration of inland lakes and rivers to which there is public
 223 access as those uses relate to the physical preservation of the
 224 beach, shoreline, channel, estuary, lagoon, or inland lake or
 225 river. However, any funds identified by a county as the local

226 matching source for beach renourishment, restoration, or erosion
227 control projects included in the long-range budget plan of the
228 state's Beach Management Plan, pursuant to s. 161.091, or funds
229 contractually obligated by a county in the financial plan for a
230 federally authorized shore protection project may not be used or
231 loaned for any other purpose. In counties of fewer than 100,000
232 population, up to 10 percent of the revenues from the tourist
233 development tax may be used for beach park facilities; or

234 6. To acquire, construct, extend, enlarge, remodel,
235 repair, improve, maintain, operate, or finance public facilities
236 within the boundaries of the county or subcounty special taxing
237 district in which the tax is levied, if the public facilities
238 are needed to increase tourist-related business activities in
239 the county or subcounty special district and are recommended by
240 the county tourist development council created pursuant to
241 paragraph (4) (e). Tax revenues may be used for any related land
242 acquisition, land improvement, design and engineering costs, and
243 all other professional and related costs required to bring the
244 public facilities into service. As used in this subparagraph,
245 the term "public facilities" means major capital improvements
246 that have a life expectancy of 5 or more years, including, but
247 not limited to, transportation, sanitary sewer, solid waste,
248 drainage, potable water, and pedestrian facilities. Tax revenues
249 may be used for these purposes only if the following conditions
250 are satisfied:

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

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

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

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

265 e. An independent professional analysis, performed at the
266 expense of the county tourist development council, demonstrates
267 the positive impact of the infrastructure project on tourist-
268 related businesses in the county.

269 7. To finance water quality improvement projects,
270 including, but not limited to:

271 a. Flood mitigation.

272 b. Seagrass or seaweed removal.

273 c. Algae control, cleanup, or prevention measures.

274 d. Waterway network restoration measures.

275 e. Septic-to-sewer conversion projects intended to

276 prevent, mitigate, or ameliorate damage to the water quality of
277 surface waters important to the tourism industry of the
278 jurisdiction.

279
280 Subparagraphs 1. and 2. may be implemented through service
281 contracts and leases with lessees that have sufficient expertise
282 or financial capability to operate such facilities.

283 (b) Tax revenues received pursuant to this section by a
284 county of less than 950,000 ~~750,000~~ population imposing a
285 tourist development tax may only be used by that county for the
286 following purposes in addition to those purposes allowed
287 pursuant to paragraph (a): to acquire, construct, extend,
288 enlarge, remodel, repair, improve, maintain, operate, or promote
289 one or more zoological parks, fishing piers or nature centers
290 which are publicly owned and operated or owned and operated by
291 not-for-profit organizations and open to the public. All
292 population figures relating to this subsection shall be based on
293 the most recent population estimates prepared pursuant to the
294 provisions of s. 186.901. These population estimates shall be
295 those in effect on July 1 of each year.

296 (e) Any use of the local option tourist development tax
297 revenues collected pursuant to this section for a purpose not
298 expressly authorized by paragraph (3)(l) or paragraph (3)(n) or
299 paragraphs (a)-(d) and (f) of this subsection is expressly
300 prohibited.

301 (f) All tax revenues received pursuant to this section by
302 a county, as defined in s. 125.011(1), imposing the tourist
303 development tax shall be used by that county for the following
304 purposes only:

305 1. Revenues may be used to complete any project underway
306 as of the effective date of this act or to perform any contract
307 in existence on the effective date of this act, pursuant to this
308 section as this section existed before the effective date of
309 this act. Revenues may not be used to renew or extend such
310 contracts or projects. Bonds or other debt outstanding as of the
311 effective date of this act may be refinanced, but the duration
312 of such debt pledging the tourist development tax may not be
313 extended and the outstanding principal may not be increased,
314 except to account for the costs of issuance.

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

318 a. Fifty percent shall be distributed monthly to the
319 governing boards of municipalities within the county and the
320 county. Distributions to each municipality shall be in
321 proportion to the amount collected in the prior month within
322 each municipality as a share of the total collected in the prior
323 month in the county as a whole. Distributions to the county
324 shall be in proportion to the amount collected in the prior
325 month within the unincorporated area of the county as a share of

326 the total collected in the prior month in the county as a whole.
327 These distributions may be used by the receiving jurisdiction
328 to:

329 (I) Promote and advertise tourism and fund convention
330 bureaus, tourist bureaus, tourist information centers, and news
331 bureaus. Municipalities receiving revenue under this sub-
332 subparagraph may enter into an interlocal agreement to use such
333 revenue to receive services provided by the entity receiving
334 funds under sub-sub-subparagraph s. 212.0305(4)(b)2.b.(III).

335 (II) Reimburse expenses incurred in providing public
336 safety services, including emergency medical services as defined
337 in s. 401.107(3), and law enforcement services, which are needed
338 to address impacts related to increased tourism and visitors to
339 an area. However, if taxes collected pursuant to this section
340 are used to reimburse emergency medical services or public
341 safety services for tourism or special events, the governing
342 board of a county or municipality may not use such taxes to
343 supplant the normal operating expenses of an emergency medical
344 services department, a fire department, a sheriff's office, or a
345 police department.

346 (III) Acquire, construct, extend, enlarge, remodel,
347 repair, improve, maintain, operate, or promote parks or trails
348 that are publicly owned and operated or owned and operated by
349 not-for-profit organizations and open to the public, within the
350 boundaries of the county or subcounty special taxing district in

351 which the tax is levied.

352 (IV) Acquire, construct, extend, enlarge, remodel, repair,
353 improve, maintain, operate, or finance public facilities within
354 the boundaries of the jurisdiction, if the public facilities are
355 needed to preserve or increase tourist-related business
356 activities in the jurisdiction. Tax revenues may be used for any
357 related land acquisition, land improvement, design and
358 engineering costs, and all other professional and related costs
359 required to bring the public facilities into service. As used in
360 this subparagraph, the term "public facilities" means major
361 capital improvements that have a life expectancy of 5 or more
362 years, including, but not limited to, transportation; sanitary
363 sewer, including solid waste, drainage, and potable water; and
364 pedestrian facilities. Tax distributions may be used for these
365 purposes only if the following conditions are satisfied:

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

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

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

376 (D) An independent professional analysis, performed at the
 377 expense of the jurisdiction, demonstrates the positive impact of
 378 the infrastructure project on tourist-related businesses in the
 379 jurisdiction.

380 b. Twenty percent shall be distributed to the county to
 381 fund the primary bureau, department, or association responsible
 382 for organizing, funding, and promoting opportunities for artists
 383 and cultural organizations within the county.

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

388 Section 2. Effective upon this act becoming a law,
 389 paragraph (d) of subsection (11) of section 192.001, Florida
 390 Statutes, is amended to read:

391 192.001 Definitions.—All definitions set out in chapters 1
 392 and 200 that are applicable to this chapter are included herein.
 393 In addition, the following definitions shall apply in the
 394 imposition of ad valorem taxes:

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

397 (d) "Tangible personal property" means all goods,
 398 chattels, and other articles of value (but does not include the
 399 vehicular items enumerated in s. 1(b), Art. VII of the State
 400 Constitution and elsewhere defined) capable of manual possession

401 and whose chief value is intrinsic to the article itself.
402 "Construction work in progress" consists of those items of
403 tangible personal property commonly known as fixtures,
404 machinery, and equipment when in the process of being installed
405 in new or expanded improvements to real property and whose value
406 is materially enhanced upon connection or use with a
407 preexisting, taxable, operational system or facility.
408 Construction work in progress shall be deemed substantially
409 completed when connected with the preexisting, taxable,
410 operational system or facility. For the purposes of tangible
411 personal property constructed or installed by an electric
412 utility, construction work in progress is not deemed
413 substantially completed unless all permits or approvals required
414 for commercial operation have been received or approved.
415 Inventory and household goods are expressly excluded from this
416 definition.

417 Section 3. The amendment made by this act to s. 192.001,
418 Florida Statutes, first applies to the 2020 property tax roll
419 and operates retroactively to January 1, 2020.

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

422 193.1557 Assessment of certain property damaged or
423 destroyed by Hurricane Michael.—For property damaged or
424 destroyed by Hurricane Michael in 2018, s. 193.155(4)(b), s.
425 193.1554(6)(b), or s. 193.1555(6)(b) applies to changes,

426 additions, or improvements commenced within 5 years after
427 January 1, 2019. This section applies to the 2019-2023 tax years
428 and shall stand repealed on December 31, 2023.

429 Section 5. Paragraph (e) of subsection (3) of section
430 194.011, Florida Statutes, is amended to read:

431 194.011 Assessment notice; objections to assessments.—

432 (3) A petition to the value adjustment board must be in
433 substantially the form prescribed by the department.
434 Notwithstanding s. 195.022, a county officer may not refuse to
435 accept a form provided by the department for this purpose if the
436 taxpayer chooses to use it. A petition to the value adjustment
437 board must be signed by the taxpayer or be accompanied at the
438 time of filing by the taxpayer's written authorization or power
439 of attorney, unless the person filing the petition is listed in
440 s. 194.034(1)(a). A person listed in s. 194.034(1)(a) may file a
441 petition with a value adjustment board without the taxpayer's
442 signature or written authorization by certifying under penalty
443 of perjury that he or she has authorization to file the petition
444 on behalf of the taxpayer. If a taxpayer notifies the value
445 adjustment board that a petition has been filed for the
446 taxpayer's property without his or her consent, the value
447 adjustment board may require the person filing the petition to
448 provide written authorization from the taxpayer authorizing the
449 person to proceed with the appeal before a hearing is held. If
450 the value adjustment board finds that a person listed in s.

451 194.034(1) (a) willfully and knowingly filed a petition that was
452 not authorized by the taxpayer, the value adjustment board shall
453 require such person to provide the taxpayer's written
454 authorization for representation to the value adjustment board
455 clerk before any petition filed by that person is heard, for 1
456 year after imposition of such requirement by the value
457 adjustment board. A power of attorney or written authorization
458 is valid for 1 assessment year, and a new power of attorney or
459 written authorization by the taxpayer is required for each
460 subsequent assessment year. A petition shall also describe the
461 property by parcel number and shall be filed as follows:

462 (e)1. A condominium association, as defined in s. 718.103,
463 a cooperative association, as defined in s. 719.103, or any
464 homeowners' association, as defined in s. 723.075, with approval
465 of its board of administration or directors, may file with the
466 value adjustment board a single joint petition on behalf of any
467 association members who own units or parcels of property which
468 the property appraiser determines are substantially similar with
469 respect to location, proximity to amenities, number of rooms,
470 living area, and condition. The condominium association,
471 cooperative association, or homeowners' association ~~as defined~~
472 ~~in s. 723.075~~ shall provide the unit or parcel owners with
473 notice of its intent to petition the value adjustment board and
474 shall provide at least 20 days for a unit or parcel owner to
475 elect, in writing, that his or her unit or parcel not be

476 included in the petition.

477 2. A condominium association, as defined in s. 718.103, or
478 a cooperative association, as defined in s. 719.103, that has
479 filed a single joint petition under this subsection may continue
480 to represent, prosecute, and defend the unit owners through any
481 related subsequent proceeding in any tribunal, including
482 judicial review under part II of this chapter and any appeals.
483 This subparagraph is intended to clarify existing law and
484 applies to cases pending on July 1, 2020.

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

487 194.035 Special magistrates; property evaluators.—

488 (1) In counties having a population of more than 75,000,
489 the board shall appoint special magistrates for the purpose of
490 taking testimony and making recommendations to the board, which
491 recommendations the board may act upon without further hearing.
492 These special magistrates may not be elected or appointed
493 officials or employees of the county but shall be selected from
494 a list of those qualified individuals who are willing to serve
495 as special magistrates. Employees and elected or appointed
496 officials of a taxing jurisdiction or of the state may not serve
497 as special magistrates. The clerk of the board shall annually
498 notify such individuals or their professional associations to
499 make known to them that opportunities to serve as special
500 magistrates exist. The Department of Revenue shall provide a

501 list of qualified special magistrates to any county with a
502 population of 75,000 or less. Subject to appropriation, the
503 department shall reimburse counties with a population of 75,000
504 or less for payments made to special magistrates appointed for
505 the purpose of taking testimony and making recommendations to
506 the value adjustment board pursuant to this section. The
507 department shall establish a reasonable range for payments per
508 case to special magistrates based on such payments in other
509 counties. Requests for reimbursement of payments outside this
510 range shall be justified by the county. If the total of all
511 requests for reimbursement in any year exceeds the amount
512 available pursuant to this section, payments to all counties
513 shall be prorated accordingly. If a county having a population
514 less than 75,000 does not appoint a special magistrate to hear
515 each petition, the person or persons designated to hear
516 petitions before the value adjustment board or the attorney
517 appointed to advise the value adjustment board shall attend the
518 training provided pursuant to subsection (3), regardless of
519 whether the person would otherwise be required to attend, but
520 shall not be required to pay the tuition fee specified in
521 subsection (3). A special magistrate appointed to hear issues of
522 exemptions, classifications, and determinations that a change of
523 ownership, a change of ownership or control, or a qualifying
524 improvement has occurred shall be a member of The Florida Bar
525 with no less than 5 years' experience in the area of ad valorem

526 | taxation. A special magistrate appointed to hear issues
527 | regarding the valuation of real estate shall be a state
528 | certified real estate appraiser with not less than 5 years'
529 | experience in real property valuation. A special magistrate
530 | appointed to hear issues regarding the valuation of tangible
531 | personal property shall be a designated member of a nationally
532 | recognized appraiser's organization with not less than 5 years'
533 | experience in tangible personal property valuation. A special
534 | magistrate need not be a resident of the county in which he or
535 | she serves. A special magistrate may not represent a person
536 | before the board in any tax year during which he or she has
537 | served that board as a special magistrate. An appraisal
538 | performed by a special magistrate who served on the board as a
539 | special magistrate during the tax year may not be submitted as
540 | evidence to the value adjustment board. Before appointing a
541 | special magistrate, a value adjustment board shall verify the
542 | special magistrate's qualifications. The value adjustment board
543 | shall ensure that the selection of special magistrates is based
544 | solely upon the experience and qualifications of the special
545 | magistrate and is not influenced by the property appraiser. The
546 | special magistrate shall accurately and completely preserve all
547 | testimony and, in making recommendations to the value adjustment
548 | board, shall include proposed findings of fact, conclusions of
549 | law, and reasons for upholding or overturning the determination
550 | of the property appraiser. The expense of hearings before

551 magistrates and any compensation of special magistrates shall be
552 borne three-fifths by the board of county commissioners and two-
553 fifths by the school board. When appointing special magistrates
554 or when scheduling special magistrates for specific hearings,
555 the board, the board attorney, and the board clerk may not
556 consider the dollar amount or percentage of any assessment
557 reductions recommended by any special magistrate in the current
558 year or in any previous year.

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

561 194.181 Parties to a tax suit.—

562 (2) (a) In any case brought by a ~~the~~ taxpayer or a
563 condominium or cooperative association, as defined in ss.
564 718.103 and 719.103 respectively, on behalf of some or all unit
565 owners, contesting the assessment of any property, the county
566 property appraiser is the ~~shall be~~ party defendant.

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

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

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

580 a. Retain their own counsel to defend the appeal;
581 b. Choose not to defend the appeal; or
582 c. Be represented together with other unit owners in the
583 response or answer filed by the association.

584 3. The notice required in subparagraph 2. must be hand-
585 delivered or sent by certified mail, return receipt requested,
586 to the unit owners and posted conspicuously on the condominium
587 or cooperative property in the same manner as for notice of
588 board meetings under ss. 718.112(2) and 719.106(1). However, the
589 notice may be electronically transmitted to any unit owner who
590 has expressly consented in writing to receiving such notices
591 through electronic transmission. The association must provide at
592 least 14 days for unit owners to respond to the notice. Any unit
593 owner who fails to respond to the association's notice will be
594 represented in the response or answer filed by the association.

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

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

600 195.073 Classification of property.—All items required by

601 law to be on the assessment rolls must receive a classification
 602 based upon the use of the property. The department shall
 603 promulgate uniform definitions for all classifications. The
 604 department may designate other subclassifications of property.
 605 No assessment roll may be approved by the department which does
 606 not show proper classifications.

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

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

- 612 1. Single family.
- 613 2. Mobile homes.
- 614 3. Multifamily, up to nine units.
- 615 4. Condominiums.
- 616 5. Cooperatives.
- 617 6. Retirement homes.

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

620 Section 9. Subsection (2) and paragraph (a) of subsection
 621 (3) of section 195.096, Florida Statutes, are amended to read:
 622 195.096 Review of assessment rolls.—

623 (2) The department shall conduct, no less frequently than
 624 once every 2 years, an in-depth review of the real property
 625 assessment roll ~~rolls~~ of each county. The department need not

626 individually study every use-class of property set forth in s.
627 195.073, but shall at a minimum study the level of assessment in
628 relation to just value of each classification specified in
629 subsection (3). Such in-depth review may include proceedings of
630 the value adjustment board and the audit or review of procedures
631 used by the counties to appraise property.

632 (a) The department shall, at least 30 days prior to the
633 beginning of an in-depth review in any county, notify the
634 property appraiser in the county of the pending review. At the
635 request of the property appraiser, the department shall consult
636 with the property appraiser regarding the classifications and
637 strata to be studied, in order that the review will be useful to
638 the property appraiser in evaluating his or her procedures.

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

646 (c) In conducting assessment ratio studies, the department
647 must use all practicable steps, including stratified statistical
648 and analytical reviews and sale-qualification studies, to
649 maximize the representativeness or statistical reliability of
650 samples of properties in tests of each classification, stratum,

651 or roll made the subject of a ratio study published by it. The
652 department shall document and retain records of the measures of
653 representativeness of the properties studied in compliance with
654 this section. Such documentation must include a record of
655 findings used as the basis for the approval or disapproval of
656 the tax roll in each county pursuant to s. 193.1142. In
657 addition, to the greatest extent practicable, the department
658 shall study assessment roll strata by subclassifications such as
659 value groups and market areas for each classification or stratum
660 to be studied, to maximize the representativeness of ratio study
661 samples. For purposes of this section, the department shall rely
662 primarily on an assessment-to-sales-ratio study in conducting
663 assessment ratio studies in those classifications of property
664 specified in subsection (3) for which there are adequate market
665 sales. The department shall compute the median and the value-
666 weighted mean for each classification or subclassification
667 studied and for the roll as a whole.

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

671 (e) The department and each property appraiser shall
672 cooperate in the conduct of these reviews, and each shall make
673 available to the other all matters and records bearing on the
674 preparation and computation of the reviews. The property
675 appraisers shall provide any and all data requested by the

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676 department in the conduct of the studies, including electronic
677 data processing tapes. Any and all data and samples developed or
678 obtained by the department in the conduct of the studies shall
679 be confidential and exempt from the provisions of s. 119.07(1)
680 until a presentation of the findings of the study is made to the
681 property appraiser. After the presentation of the findings, the
682 department shall provide any and all data requested by a
683 property appraiser developed or obtained in the conduct of the
684 studies, including tapes. Direct reimbursable costs of providing
685 the data shall be borne by the party who requested it. Copies of
686 existing data or records, whether maintained or required
687 pursuant to law or rule, or data or records otherwise
688 maintained, shall be submitted within 30 days from the date
689 requested, in the case of written or printed information, and
690 within 14 days from the date requested, in the case of
691 computerized information.

692 (f) Within 120 days after receipt of a county assessment
693 roll by the executive director of the department pursuant to s.
694 193.1142(1), or within 10 days after approval of the assessment
695 roll, whichever is later, the department shall complete the
696 review for that county and publish the department's findings.
697 The findings must include ~~a statement of the confidence interval~~
698 ~~for the median and such other~~ measures as may be appropriate for
699 each classification or subclassification studied ~~and for the~~
700 ~~roll as a whole,~~ and related statistical and analytical details.

701 The measures in the findings must be based on:

- 702 1. A 95-percent level of confidence; or
- 703 2. Ratio study standards that are generally accepted by
- 704 professional appraisal organizations in developing a
- 705 statistically valid sampling plan if a 95-percent level of
- 706 confidence is not attainable.

707 (3) (a) Upon completion of review pursuant to paragraph

708 (2) (f), the department shall publish the results of reviews

709 conducted under this section. The results must include all

710 statistical and analytical measures computed under this section

711 for the real property assessment roll ~~as a whole, the personal~~

712 ~~property assessment roll as a whole,~~ and independently for the

713 following real property classes if the classes constituted 5

714 percent or more of the total assessed value of real property in

715 a county on the previous tax roll:

716 1. Residential property that consists of one primary

717 living unit, including, but not limited to, single-family

718 residences, condominiums, cooperatives, and mobile homes.

719 2. Residential property that consists of two to nine ~~or~~

720 ~~more~~ primary living units.

721 3. Agricultural, high-water recharge, historic property

722 used for commercial or certain nonprofit purposes, and other

723 use-valued property.

724 4. Vacant lots.

725 5. Nonagricultural acreage and other undeveloped parcels.

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

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

731
 732 If one of the above classes constituted less than 5 percent of
 733 the total assessed value of all real property in a county on the
 734 previous assessment roll, the department may combine it with one
 735 or more other classes of real property for purposes of
 736 assessment ratio studies or use the weighted average of the
 737 other classes for purposes of calculating the level of
 738 assessment for all real property in a county. The department
 739 shall also publish such results for any subclassifications of
 740 the classes or assessment rolls it may have chosen to study.

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

744 196.173 Exemption for deployed servicemembers.—

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

- 749 (a) Operation Joint Task Force Bravo, which began in 1995.
- 750 (b) Operation Joint Guardian, which began on June 12,

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751 1999.

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

753 2001.

754 ~~(d) Operation Enduring Freedom, which began on October 7,~~

755 ~~2001, and ended on December 31, 2014.~~

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

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

758 (f)~~(g)~~ Operation U.S. Airstrikes Al Qaeda in Somalia,

759 which began in January 2007.

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

761 (h)~~(i)~~ Operation Georgia Deployment Program, which began

762 in August 2009.

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

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

765 2011.

766 (k)~~(l)~~ Operation Inherent Resolve, which began on August

767 8, 2014.

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

769 2014.

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

771 January 1, 2015.

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

773 2015.

774 (o) Operation Juniper Shield, which began in February

775 2007.

776 (p) Operation Pacific Eagle, which began in September
 777 2017.

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

779
 780 The Department of Revenue shall notify all property appraisers
 781 and tax collectors in this state of the designated military
 782 operations.

783 Section 11. The amendment made by this act to s.
 784 196.173(2), Florida Statutes, applies to ad valorem tax rolls for
 785 the 2020 tax year and thereafter.

786 Section 12. Application deadline for additional ad valorem
 787 tax exemption for specified deployments.-

788 (1) Notwithstanding the filing deadlines contained in s.
 789 196.173(6), Florida Statutes, the deadline for an applicant to
 790 file an application with the property appraiser for an
 791 additional ad valorem tax exemption under s. 196.173, Florida
 792 Statutes, for the 2020 tax year is June 1, 2020.

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

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

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

799 (c) The applicant produces sufficient evidence, as
 800 determined by the property appraiser, which demonstrates that

801 the applicant was unable to apply for the exemption in a timely
802 manner or otherwise demonstrates extenuating circumstances that
803 warrant granting the exemption.

804 (3) If the property appraiser denies an application under
805 subsection (2), the applicant may file, pursuant to s.
806 194.011(3), Florida Statutes, a petition with the value
807 adjustment board which requests that the exemption be granted.
808 Such petition must be filed on or before the 25th day after the
809 property appraiser mails the notice required under s.
810 194.011(1), Florida Statutes. Notwithstanding s. 194.013,
811 Florida Statutes, the eligible servicemember is not required to
812 pay a filing fee for such petition. Upon reviewing the petition,
813 the value adjustment board may grant the exemption if the
814 applicant is qualified for the exemption and demonstrates
815 extenuating circumstances, as determined by the board, that
816 warrant granting the exemption.

817 (4) This section shall take effect upon this act becoming
818 a law and applies to ad valorem tax rolls for the 2020 tax year
819 and thereafter.

820 Section 13. Subsection (3) is added to section 196.197,
821 Florida Statutes, to read:

822 196.197 Additional provisions for exempting property used
823 by hospitals, nursing homes, and homes for special services.—In
824 addition to criteria for granting exemptions for charitable use
825 of property set forth in other sections of this chapter,

826 hospitals, nursing homes, and homes for special services shall
827 be exempt to the extent that they meet the following criteria:

828 (3) (a) The county property appraiser shall make the
829 calculations described in this paragraph. In determining the
830 extent of the exemption to be granted to institutions licensed
831 as hospitals, the unadjusted exempt value of a parcel and the
832 unadjusted exempt value of tangible personal property shall be
833 multiplied by a fraction, not to exceed one, the numerator of
834 which is the county net community benefit expense, as determined
835 under paragraph (b), and the denominator of which is the county
836 tax assessment. For purposes of this subsection:

837 1. The term "unadjusted exempt value" means the value
838 exempted in a tax year for the charitable use of property as
839 provided in other sections of this chapter and as limited by
840 subsections (1) and (2).

841 2. The term "adopted millage rate applicable to the
842 parcel" is the sum of all ad valorem tax rates levied by all
843 taxing jurisdictions within which a parcel is located.

844 3. The term "parcel tax assessment" is the product of the
845 unadjusted exempt value for a parcel for the immediately prior
846 year and the most recent final adopted millage rate applicable
847 to the parcel.

848 4. The term "adopted millage rate applicable to the
849 tangible personal property" is the sum of all ad valorem tax
850 rates levied by all taxing jurisdictions within which tangible

851 personal property is located.

852 5. The term "tangible personal property tax assessment" is
853 the product of the unadjusted exempt value for tangible personal
854 property for the immediately prior year and the most recent
855 final adopted millage rate applicable to the tangible personal
856 property.

857 6. The term "county tax assessment" is the sum of all
858 parcel tax assessments and tangible personal property tax
859 assessments in a county for property owned by the applicant and
860 for which an exemption is being sought.

861 (b) The county net community benefit expense, to be
862 determined by the applicant, is that portion of the net
863 community benefit expense reported by the applicant on its most
864 recently filed Internal Revenue Service Form 990, schedule H,
865 attributable to those services and activities provided or
866 performed by the hospital in a county.

867 (c) The application by a hospital for an exemption under
868 this section must include, but is not limited to:

869 1. A copy of the hospital owner's most recently filed
870 Internal Revenue Service Form 990, schedule H.

871 2. A schedule displaying:

872 a. The county net community benefit expense for each
873 county in this state in which properties are located;

874 b. The portion of net community benefit expense reported
875 by the applicant on its most recently filed Internal Revenue

876 Service Form 990, schedule H, attributable to those services and
 877 activities provided or performed by the hospital outside of this
 878 state; and

879 c. The sum of amounts provided under sub-subparagraphs a.
 880 and b., which must equal the total net community benefit expense
 881 reported by the applicant on its most recently filed Internal
 882 Revenue Service Form 990, schedule H.

883 3. A statement signed by the hospital's chief executive
 884 officer and independent certified public accountant that, upon
 885 each person's reasonable knowledge and belief, the statement of
 886 the county net community benefit expense is true and correct.

887 Section 14. Effective upon this act becoming a law,
 888 paragraphs (b) through (f) of subsection (2) of section 200.065,
 889 Florida Statutes, are amended to read:

890 200.065 Method of fixing millage.—

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

895 (b) Within 35 days after ~~of~~ certification of value
 896 pursuant to subsection (1), each taxing authority shall advise
 897 the property appraiser of its proposed millage rate, of its
 898 rolled-back rate computed pursuant to subsection (1), and of the
 899 date, time, and place at which a public hearing will be held to
 900 consider the proposed millage rate and the tentative budget. The

901 property appraiser shall utilize this information in preparing
902 the notice of proposed property taxes pursuant to s. 200.069.
903 The deadline for mailing the notice shall be the later of 55
904 days after certification of value pursuant to subsection (1) or
905 10 days after either the date the tax roll is approved or the
906 interim roll procedures under s. 193.1145 are instituted.
907 However, for counties for which a state of emergency was
908 declared by executive order or proclamation of the Governor
909 pursuant to chapter 252, if mailing is not possible during the
910 state of emergency, the property appraiser may post the notice
911 on the county's website. If the deadline for mailing the notice
912 of proposed property taxes is 10 days after the date the tax
913 roll is approved or the interim roll procedures are instituted,
914 all subsequent deadlines provided in this section shall be
915 extended. In addition, the deadline for mailing the notice may
916 be extended for 30 days in counties for which a state of
917 emergency was declared by executive order or proclamation of the
918 Governor pursuant to chapter 252, and property appraisers may
919 use alternate methods of distribution only when mailing the
920 notice is not possible. In such event, however, property
921 appraisers must work with county tax collectors to ensure the
922 timely assessment and collection of taxes. The number of days by
923 which the deadlines shall be extended shall equal the number of
924 days by which the deadline for mailing the notice of proposed
925 taxes is extended beyond 55 days after certification. If any

926 taxing authority fails to provide the information required in
927 this paragraph to the property appraiser in a timely fashion,
928 the taxing authority shall be prohibited from levying a millage
929 rate greater than the rolled-back rate computed pursuant to
930 subsection (1) for the upcoming fiscal year, which rate shall be
931 computed by the property appraiser and used in preparing the
932 notice of proposed property taxes. Each multicounty taxing
933 authority that levies taxes in any county that has extended the
934 deadline for mailing the notice due to a declared state of
935 emergency and that has noticed hearings in other counties must
936 advertise the hearing at which it intends to adopt a tentative
937 budget and millage rate in a newspaper of general paid
938 circulation within each county not less than 2 days or more than
939 5 days before the hearing.

940 (d) Within 15 days after the meeting adopting the
941 tentative budget, the taxing authority shall advertise in a
942 newspaper of general circulation in the county as provided in
943 subsection (3), its intent to finally adopt a millage rate and
944 budget. A public hearing to finalize the budget and adopt a
945 millage rate shall be held not less than 2 days nor more than 5
946 days after the day that the advertisement is first published. In
947 the event of a need to postpone or recess the final meeting due
948 to a declared state of emergency, the taxing authority may
949 postpone or recess the hearing for up to 7 days and shall post a
950 prominent notice at the place of the original hearing showing

951 the date, time, and place where the hearing will be reconvened.
952 The posted notice shall measure not less than 8.5 by 11 inches.
953 The taxing authority shall make every reasonable effort to
954 provide reasonable notification of the continued hearing to the
955 taxpayers. The information must also be posted on the taxing
956 authority's website. During the hearing, the governing body of
957 the taxing authority shall amend the adopted tentative budget as
958 it sees fit, adopt a final budget, and adopt a resolution or
959 ordinance stating the millage rate to be levied. The resolution
960 or ordinance shall state the percent, if any, by which the
961 millage rate to be levied exceeds the rolled-back rate computed
962 pursuant to subsection (1), which shall be characterized as the
963 percentage increase in property taxes adopted by the governing
964 body. The adoption of the budget and the millage-levy resolution
965 or ordinance shall be by separate votes. For each taxing
966 authority levying millage, the name of the taxing authority, the
967 rolled-back rate, the percentage increase, and the millage rate
968 to be levied shall be publicly announced before ~~prior to~~ the
969 adoption of the millage-levy resolution or ordinance. In no
970 event may the millage rate adopted pursuant to this paragraph
971 exceed the millage rate tentatively adopted pursuant to
972 paragraph (c). If the rate tentatively adopted pursuant to
973 paragraph (c) exceeds the proposed rate provided to the property
974 appraiser pursuant to paragraph (b), or as subsequently adjusted
975 pursuant to subsection (11), each taxpayer within the

976 jurisdiction of the taxing authority shall be sent notice by
977 first-class mail of his or her taxes under the tentatively
978 adopted millage rate and his or her taxes under the previously
979 proposed rate. The notice must be prepared by the property
980 appraiser, at the expense of the taxing authority, and must
981 generally conform to the requirements of s. 200.069. If such
982 additional notice is necessary, its mailing must precede the
983 hearing held pursuant to this paragraph by not less than 10 days
984 and not more than 15 days.

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

997 2. These hearings shall be held after 5 p.m. if scheduled
998 on a day other than Saturday. No hearing shall be held on a
999 Sunday. The county commission shall not schedule its hearings on
1000 days scheduled for hearings by the school board. The hearing

1001 dates scheduled by the county commission and school board shall
1002 not be utilized by any other taxing authority within the county
1003 for its public hearings. However, in counties for which a state
1004 of emergency was declared by executive order or proclamation of
1005 the Governor pursuant to chapter 252 and the rescheduling of
1006 hearings on the same day is unavoidable, the county commission
1007 and school board must conduct their hearings at different times,
1008 and other taxing authorities must schedule their hearings so as
1009 not to conflict with the times of the county commission and
1010 school board hearings. A multicounty taxing authority shall make
1011 every reasonable effort to avoid scheduling hearings on days
1012 utilized by the counties or school districts within its
1013 jurisdiction. Tax levies and budgets for dependent special
1014 taxing districts shall be adopted at the hearings for the taxing
1015 authority to which such districts are dependent, following such
1016 discussion and adoption of levies and budgets for the superior
1017 taxing authority. A taxing authority may adopt the tax levies
1018 for all of its dependent special taxing districts, and may adopt
1019 the budgets for all of its dependent special taxing districts,
1020 by a single unanimous vote. However, if a member of the general
1021 public requests that the tax levy or budget of a dependent
1022 special taxing district be separately discussed and separately
1023 adopted, the taxing authority shall discuss and adopt that tax
1024 levy or budget separately. If, due to circumstances beyond the
1025 control of the taxing authority, including a state of emergency

1026 declared by executive order or proclamation of the Governor
1027 pursuant to chapter 252, the hearing provided for in paragraph
1028 (c) or paragraph (d) is recessed or postponed, the taxing
1029 authority shall publish a notice in a newspaper of general paid
1030 circulation in the county. The notice shall state the time and
1031 place for the continuation of the hearing and shall be published
1032 at least 2 days but not more than 5 days before ~~prior to~~ the
1033 date the hearing will be continued. In the event of postponement
1034 or recess due to a declared state of emergency, all subsequent
1035 dates in this section shall be extended by the number of days of
1036 the postponement or recess. Notice of the postponement or recess
1037 must be in writing by the affected taxing authority to the tax
1038 collector, the property appraiser, and the Department of Revenue
1039 within 3 calendar days after the postponement or recess. In the
1040 event of such extension, the affected taxing authority must work
1041 with the county tax collector and property appraiser to ensure
1042 timely assessment and collection of taxes.

1043 (f)1. Notwithstanding any provisions of paragraph (c) to
1044 the contrary, each school district shall advertise its intent to
1045 adopt a tentative budget in a newspaper of general circulation
1046 pursuant to subsection (3) within 29 days after ~~of~~ certification
1047 of value pursuant to subsection (1). Not less than 2 days or
1048 more than 5 days thereafter, the district shall hold a public
1049 hearing on the tentative budget pursuant to the applicable
1050 provisions of paragraph (c). In the event of postponement or

1051 recess due to a declared state of emergency, the school district
1052 may postpone or recess the hearing for up to 7 days and shall
1053 post a prominent notice at the place of the original hearing
1054 showing the date, time, and place where the hearing will be
1055 reconvened. The posted notice shall measure not less than 8.5 by
1056 11 inches. The school district shall make every reasonable
1057 effort to provide reasonable notification of the continued
1058 hearing to the taxpayers. The information must also be posted on
1059 the school district's website.

1060 2. Notwithstanding any provisions of paragraph (b) to the
1061 contrary, each school district shall advise the property
1062 appraiser of its recomputed proposed millage rate within 35 days
1063 after ~~of~~ certification of value pursuant to subsection (1). The
1064 recomputed proposed millage rate of the school district shall be
1065 considered its proposed millage rate for the purposes of
1066 paragraph (b).

1067 3. Notwithstanding any provisions of paragraph (d) to the
1068 contrary, each school district shall hold a public hearing to
1069 finalize the budget and adopt a millage rate within 80 days
1070 after ~~of~~ certification of value pursuant to subsection (1), but
1071 not earlier than 65 days after certification. The hearing shall
1072 be held in accordance with the applicable provisions of
1073 paragraph (d), except that a newspaper advertisement need not
1074 precede the hearing.

1075 Section 15. Section 200.069, Florida Statutes, is amended

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1076 to read:

1077 200.069 Notice of proposed property taxes and non-ad
1078 valorem assessments.—Pursuant to s. 200.065(2)(b), the property
1079 appraiser, in the name of the taxing authorities and local
1080 governing boards levying non-ad valorem assessments within his
1081 or her jurisdiction and at the expense of the county, shall
1082 prepare and deliver by first-class mail to each taxpayer to be
1083 listed on the current year's assessment roll a notice of
1084 proposed property taxes, which notice shall contain the elements
1085 and use the format provided in the following form.
1086 Notwithstanding the provisions of s. 195.022, no county officer
1087 shall use a form other than that provided herein. The Department
1088 of Revenue may adjust the spacing and placement on the form of
1089 the elements listed in this section as it considers necessary
1090 based on changes in conditions necessitated by various taxing
1091 authorities. If the elements are in the order listed, the
1092 placement of the listed columns may be varied at the discretion
1093 and expense of the property appraiser, and the property
1094 appraiser may use printing technology and devices to complete
1095 the form, the spacing, and the placement of the information in
1096 the columns. In addition, the property appraiser may only
1097 include in the mailing of the notice of ad valorem taxes and
1098 non-ad valorem assessments additional statements explaining any
1099 item on the notice and any other information relevant to
1100 property owners. A county officer may use a form other than that

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1101 provided by the department for purposes of this part, but only
1102 if his or her office pays the related expenses and he or she
1103 obtains prior written permission from the executive director of
1104 the department; however, a county officer may not use a form the
1105 substantive content of which is at variance with the form
1106 prescribed by the department. The county officer may continue to
1107 use such an approved form until the law that specifies the form
1108 is amended or repealed or until the officer receives written
1109 disapproval from the executive director.

1110 (1) The first page of the notice shall read:

1111 NOTICE OF PROPOSED PROPERTY TAXES

1112 DO NOT PAY—THIS IS NOT A BILL

1113 The taxing authorities which levy property taxes against
1114 your property will soon hold PUBLIC HEARINGS to adopt budgets
1115 and tax rates for the next year.

1116 The purpose of these PUBLIC HEARINGS is to receive opinions
1117 from the general public and to answer questions on the proposed
1118 tax change and budget PRIOR TO TAKING FINAL ACTION.

1119 Each taxing authority may AMEND OR ALTER its proposals at
1120 the hearing.

1121 (2) (a) The notice shall include a brief legal description
1122 of the property, the name and mailing address of the owner of
1123 record, and the tax information applicable to the specific
1124 parcel in question. The information shall be in columnar form.
1125 There shall be seven column headings which shall read: "Taxing

1126 Authority," "Your Property Taxes Last Year," "Last Year's
 1127 Adjusted Tax Rate (Millage)," "Your Taxes This Year IF NO Budget
 1128 Change Is Adopted," "Tax Rate This Year IF PROPOSED Budget Is
 1129 Adopted (Millage)," "Your Taxes This Year IF PROPOSED Budget
 1130 Change Is Adopted," and "A Public Hearing on the Proposed Taxes
 1131 and Budget Will Be Held:."

1132 (b) As used in this section, the term "last year's
 1133 adjusted tax rate" means the rolled-back rate calculated
 1134 pursuant to s. 200.065(1).

1135 (3) There shall be under each column heading an entry for
 1136 the county; the school district levy required pursuant to s.
 1137 1011.60(6); other operating school levies; the municipality or
 1138 municipal service taxing unit or units in which the parcel lies,
 1139 if any; the water management district levying pursuant to s.
 1140 373.503; the independent special districts in which the parcel
 1141 lies, if any; and for all voted levies for debt service
 1142 applicable to the parcel, if any.

1143 (4) For each entry listed in subsection (3), there shall
 1144 appear on the notice the following:

1145 (a) In the first column, a brief, commonly used name for
 1146 the taxing authority or its governing body. The entry in the
 1147 first column for the levy required pursuant to s. 1011.60(6)
 1148 shall be "By State Law." The entry for other operating school
 1149 district levies shall be "By Local Board." Both school levy
 1150 entries shall be indented and preceded by the notation "Public

1151 Schools:". For each voted levy for debt service, the entry shall
1152 be "Voter Approved Debt Payments."

1153 (b) In the second column, the gross amount of ad valorem
1154 taxes levied against the parcel in the previous year. If the
1155 parcel did not exist in the previous year, the second column
1156 shall be blank.

1157 (c) In the third column, last year's adjusted tax rate or,
1158 in the case of voted levies for debt service, the tax rate
1159 previously authorized by referendum.

1160 (d) In the fourth column, the gross amount of ad valorem
1161 taxes which will apply to the parcel in the current year if each
1162 taxing authority levies last year's adjusted tax rate or, in the
1163 case of voted levies for debt service, the amount previously
1164 authorized by referendum.

1165 (e) In the fifth column, the tax rate that each taxing
1166 authority must levy against the parcel to fund the proposed
1167 budget or, in the case of voted levies for debt service, the tax
1168 rate previously authorized by referendum.

1169 (f) In the sixth column, the gross amount of ad valorem
1170 taxes that must be levied in the current year if the proposed
1171 budget is adopted.

1172 (g) In the seventh column, the date, the time, and a brief
1173 description of the location of the public hearing required
1174 pursuant to s. 200.065(2)(c).

1175 (5) Following the entries for each taxing authority, a

1176 final entry shall show: in the first column, the words "Total
1177 Property Taxes:" and in the second, fourth, and sixth columns,
1178 the sum of the entries for each of the individual taxing
1179 authorities. The second, fourth, and sixth columns shall,
1180 immediately below said entries, be labeled Column 1, Column 2,
1181 and Column 3, respectively. Below these labels shall appear, in
1182 boldfaced type, the statement: SEE REVERSE SIDE FOR EXPLANATION.

1183 (6) (a) The second page of the notice shall state the
1184 parcel's market value and for each taxing authority that levies
1185 an ad valorem tax against the parcel:

1186 1. The assessed value, value of exemptions, and taxable
1187 value for the previous year and the current year.

1188 2. Each assessment reduction and exemption applicable to
1189 the property, including the value of the assessment reduction or
1190 exemption and tax levies to which they apply.

1191 (b) The reverse side of the second page shall contain
1192 definitions and explanations for the values included on the
1193 front side.

1194 (7) The following statement shall appear after the values
1195 listed on the front of the second page:

1196 If you feel that the market value of your property is
1197 inaccurate or does not reflect fair market value, or if you are
1198 entitled to an exemption or classification that is not reflected
1199 above, contact your county property appraiser at ...(phone
1200 number)... or ...(location)....

1226 discounts you may have received or may be eligible to receive.
 1227 (Discounts are a maximum of 4 percent of the amounts shown on
 1228 this form.)

1229 (9) The bottom portion of the notice shall further read in
 1230 bold, conspicuous print:

1231 "Your final tax bill may contain non-ad valorem assessments
 1232 which may not be reflected on this notice such as assessments
 1233 for roads, fire, garbage, lighting, drainage, water, sewer, or
 1234 other governmental services and facilities which may be levied
 1235 by your county, city, or any special district."

1236 (10) (a) If requested by the local governing board levying
 1237 non-ad valorem assessments and agreed to by the property
 1238 appraiser, the notice specified in this section may contain a
 1239 notice of proposed or adopted non-ad valorem assessments. If so
 1240 agreed, the notice shall be titled:

1241 NOTICE OF PROPOSED PROPERTY TAXES
 1242 AND PROPOSED OR ADOPTED
 1243 NON-AD VALOREM ASSESSMENTS
 1244 DO NOT PAY—THIS IS NOT A BILL

1245 There must be a clear partition between the notice of proposed
 1246 property taxes and the notice of proposed or adopted non-ad
 1247 valorem assessments. The partition must be a bold, horizontal
 1248 line approximately 1/8-inch thick. By rule, the department shall
 1249 provide a format for the form of the notice of proposed or
 1250 adopted non-ad valorem assessments which meets the following

1251 minimum requirements:

1252 1. There must be subheading for columns listing the
 1253 levying local governing board, with corresponding assessment
 1254 rates expressed in dollars and cents per unit of assessment, and
 1255 the associated assessment amount.

1256 2. The purpose of each assessment must also be listed in
 1257 the column listing the levying local governing board if the
 1258 purpose is not clearly indicated by the name of the board.

1259 3. Each non-ad valorem assessment for each levying local
 1260 governing board must be listed separately.

1261 4. If a county has too many municipal service benefit
 1262 units or assessments to be listed separately, it shall combine
 1263 them by function.

1264 5. A brief statement outlining the responsibility of the
 1265 tax collector and each levying local governing board as to any
 1266 non-ad valorem assessment must be provided on the form,
 1267 accompanied by directions as to which office to contact for
 1268 particular questions or problems.

1269 (b) If the notice includes all adopted non-ad valorem
 1270 assessments, the provisions contained in subsection (9) shall
 1271 not be placed on the notice.

1272 Section 16. Effective January 1, 2021, paragraphs (a) and
 1273 (b) of subsection (1) of section 202.12, Florida Statutes, are
 1274 amended to read:

1275 202.12 Sales of communications services.—The Legislature

1276 finds that every person who engages in the business of selling
 1277 communications services at retail in this state is exercising a
 1278 taxable privilege. It is the intent of the Legislature that the
 1279 tax imposed by chapter 203 be administered as provided in this
 1280 chapter.

1281 (1) For the exercise of such privilege, a tax is levied on
 1282 each taxable transaction and is due and payable as follows:

1283 (a) Except as otherwise provided in this subsection, at
 1284 the rate of 4.42 ~~4.92~~ percent applied to the sales price of the
 1285 communications service that:

- 1286 1. Originates and terminates in this state, or
- 1287 2. Originates or terminates in this state and is charged
 1288 to a service address in this state,

1289
 1290 when sold at retail, computed on each taxable sale for the
 1291 purpose of remitting the tax due. The gross receipts tax imposed
 1292 by chapter 203 shall be collected on the same taxable
 1293 transactions and remitted with the tax imposed by this
 1294 paragraph. If no tax is imposed by this paragraph due to the
 1295 exemption provided under s. 202.125(1), the tax imposed by
 1296 chapter 203 shall nevertheless be collected and remitted in the
 1297 manner and at the time prescribed for tax collections and
 1298 remittances under this chapter.

1299 (b) At the rate of 8.57 ~~9.07~~ percent applied to the retail
 1300 sales price of any direct-to-home satellite service received in

1301 this state. The proceeds of the tax imposed under this paragraph
 1302 shall be accounted for and distributed in accordance with s.
 1303 202.18(2). The gross receipts tax imposed by chapter 203 shall
 1304 be collected on the same taxable transactions and remitted with
 1305 the tax imposed by this paragraph.

1306 Section 17. Effective January 1, 2021, section 202.12001,
 1307 Florida Statutes, is amended to read:

1308 202.12001 Combined rate for tax collected pursuant to ss.
 1309 202.12(1)(a) and 203.01(1)(b).—In complying with ss. 1-3, ch.
 1310 2010-149, Laws of Florida, the dealer of communication services
 1311 may collect a combined rate of 4.57 ~~5.07~~ percent, composed of
 1312 the 4.42 ~~4.92~~ percent and 0.15 percent rates required by ss.
 1313 202.12(1)(a) and 203.01(1)(b)3., respectively, if the provider
 1314 properly reflects the tax collected with respect to the two
 1315 provisions as required in the return to the department.

1316 Section 18. Effective January 1, 2021, section 203.001,
 1317 Florida Statutes, is amended to read:

1318 203.001 Combined rate for tax collected pursuant to ss.
 1319 202.12(1)(a) and 203.01(1)(b).—In complying with ss. 1-3, ch.
 1320 2010-149, Laws of Florida, the dealer of communication services
 1321 may collect a combined rate of 4.57 ~~5.07~~ percent, composed of
 1322 the 4.42 ~~4.92~~ percent and 0.15 percent rates required by ss.
 1323 202.12(1)(a) and 203.01(1)(b)3., respectively, if the provider
 1324 properly reflects the tax collected with respect to the two
 1325 provisions as required in the return to the Department of

1326 Revenue.

1327 Section 19. Subsection (1) of section 206.05, Florida
 1328 Statutes, is amended to read:

1329 206.05 Bond required of licensed terminal supplier,
 1330 importer, exporter, or wholesaler.—

1331 (1) Each terminal supplier, importer, exporter, or
 1332 wholesaler, except a municipality, county, school board, state
 1333 agency, federal agency, or special district which is licensed
 1334 under this part, shall file with the department a bond in a
 1335 penal sum of not more than \$300,000 ~~\$100,000~~, such sum to be
 1336 approximately 3 times the combined average monthly tax levied
 1337 under this part and local option tax on motor fuel paid or due
 1338 during the preceding 12 calendar months under the laws of this
 1339 state. An exporter shall file a bond in an amount equal to 3
 1340 times the average monthly tax due on gallons acquired for
 1341 export. The bond shall be in such form as may be approved by the
 1342 department, executed by a surety company duly licensed to do
 1343 business under the laws of the state as surety thereon, and
 1344 conditioned upon the prompt filing of true reports and the
 1345 payment to the department of any and all fuel taxes levied under
 1346 this chapter including local option taxes which are now or which
 1347 hereafter may be levied or imposed, together with any and all
 1348 penalties and interest thereon, and generally upon faithful
 1349 compliance with the provisions of the fuel tax and local option
 1350 tax laws of the state. The licensee shall be the principal

1351 obligor, and the state shall be the obligee. An assigned time
 1352 deposit or irrevocable letter of credit may be accepted in lieu
 1353 of a surety bond.

1354 Section 20. Subsection (6) of section 206.8741, Florida
 1355 Statutes, is amended to read:

1356 206.8741 Dyeing and marking; notice requirements.—

1357 (6) Any person who fails to provide or post the required
 1358 notice with respect to any dyed diesel fuel is subject to a
 1359 penalty of \$2500 for each month such failure occurs ~~the penalty~~
 1360 ~~imposed by s. 206.872(11)~~.

1361 Section 21. Subsection (1) section 206.90, Florida
 1362 Statutes, is amended to read:

1363 206.90 Bond required of terminal suppliers, importers, and
 1364 wholesalers.—

1365 (1) Every terminal supplier, importer, or wholesaler,
 1366 except a municipality, county, state agency, federal agency,
 1367 school board, or special district, shall file with the
 1368 department a bond or bonds in the penal sum of not more than
 1369 \$300,000 ~~\$100,000~~. The sum of such bond shall be approximately 3
 1370 times the average monthly diesel fuels tax and local option tax
 1371 on diesel fuels paid or due during the preceding 12 calendar
 1372 months, with a surety approved by the department. The licensee
 1373 shall be the principal obligor and the state shall be the
 1374 obligee, conditioned upon the faithful compliance with the
 1375 provisions of this chapter, including the local option tax laws.

1376 If the sum of 3 times a licensee's average monthly tax is less
 1377 than \$50, no bond shall be required.

1378 Section 22. Section 206.9826, Florida Statutes, is amended
 1379 to read:

1380 206.9826 Refund for certain air carriers.—An air carrier
 1381 conducting scheduled operations or all-cargo operations that are
 1382 authorized under 14 C.F.R. part 121, 14 C.F.R. part 129, or 14
 1383 C.F.R. part 135, is entitled to receive a refund of 2.38 ~~1.42~~
 1384 cents per gallon of the taxes imposed by this part on aviation
 1385 fuel purchased by such air carrier. The refund provided under
 1386 this section plus the refund provided under s. 206.9855 may not
 1387 exceed 4.27 cents per gallon of aviation fuel purchased by an
 1388 air carrier.

1389 Section 23. Paragraph (b) of subsection (4) of section
 1390 212.0305, Florida Statutes, is amended to read:

1391 212.0305 Convention development taxes; intent;
 1392 administration; authorization; use of proceeds.—

1393 (4) AUTHORIZATION TO LEVY; USE OF PROCEEDS; OTHER
 1394 REQUIREMENTS.—

1395 (b) Charter county levy for convention development.—

1396 1. Each county, as defined in s. 125.011(1), may impose,
 1397 under an ordinance enacted by the governing body of the county,
 1398 a levy on the exercise within its boundaries of the taxable
 1399 privilege of leasing or letting transient rental accommodations
 1400 described in subsection (3) at the rate of 3 percent of the

1401 total consideration charged therefor. The proceeds of this levy
 1402 shall be known as the charter county convention development tax.

1403 2. All charter county convention development moneys,
 1404 including any interest accrued thereon, received by a county
 1405 imposing the levy shall be used for the following purposes only
 1406 ~~as follows:~~

1407 a. Revenues may be used to complete any project underway
 1408 as of the effective date of this act, or to perform any contract
 1409 in existence on the effective date of this act, funded under
 1410 this paragraph as this paragraph existed before the effective
 1411 date of this act. Revenues may not be used to renew or extend
 1412 such projects or contracts. Bonds or other debt outstanding as
 1413 of the effective date of this act may be refinanced, but the
 1414 duration of such debt pledging the convention development tax
 1415 may not be extended and the outstanding principal may not be
 1416 increased, except to account for the costs of issuance.

1417 b. Revenues not needed for projects, contracts, or debt
 1418 obligations pursuant to sub-subparagraph a. shall be distributed
 1419 and used as follows:

1420 (I) One-half of the proceeds shall be distributed monthly
 1421 to the governing boards of municipalities within the county.
 1422 Distributions to each municipality shall be in proportion to the
 1423 amount collected in the prior month within each municipality as
 1424 a share of the total collected in the prior month in all
 1425 municipalities in the county. These distributions may be used by

1426 | the receiving jurisdiction to:

1427 | (A) Acquire, construct, extend, enlarge, remodel, repair,
 1428 | improve, operate, or maintain one or more of the following: a
 1429 | convention center, an exhibition hall, a coliseum, an
 1430 | auditorium, or a related building or parking facility in the
 1431 | jurisdiction; or

1432 | (B) Promote and advertise tourism and to fund convention
 1433 | bureaus, tourist bureaus, tourist information centers, and news
 1434 | bureaus. Municipalities receiving revenue under this sub-sub-
 1435 | subparagraph may enter into an interlocal agreement to use such
 1436 | revenue to receive services provided by the entity receiving
 1437 | funds under sub-sub-subparagraph s. 212.0305(4) (b)2.b.(III).

1438 | (II) One-half of the proceeds shall be distributed monthly
 1439 | to the governing body of the county to:

1440 | (A) Acquire, construct, extend, enlarge, remodel, repair,
 1441 | improve, plan for, operate, manage, or maintain one or more of
 1442 | the following: a convention center, an exhibition hall, a
 1443 | coliseum, an auditorium, or a related building or parking
 1444 | facility in the county; or

1445 | (B) Be allocated by the county to a countywide convention
 1446 | and visitors bureau which, by interlocal agreement and contract
 1447 | with the county, has the primary responsibility for promoting
 1448 | the county and its constituent cities as a destination site for
 1449 | conventions, trade shows, and pleasure travel, to be used for
 1450 | purposes provided in s. 125.0104(5) (a)2. or 3., 1992 Supplement

1451 to the Florida Statutes 1991. If the county is not or is no
1452 longer a party to such an interlocal agreement and contract with
1453 a countywide convention and visitors bureau, the county shall
1454 allocate the proceeds of such tax for the purposes described in
1455 s. 125.0104(5)(a)2. or 3., 1992 Supplement to the Florida
1456 Statutes 1991.

1457 ~~a. Two-thirds of the proceeds shall be used to extend,~~
1458 ~~enlarge, and improve the largest existing publicly owned~~
1459 ~~convention center in the county.~~

1460 ~~b. One-third of the proceeds shall be used to construct a~~
1461 ~~new multipurpose convention/coliseum/exhibition center/stadium~~
1462 ~~or the maximum components thereof as funds permit in the most~~
1463 ~~populous municipality in the county.~~

1464 ~~e. After the completion of any project under sub-~~
1465 ~~subparagraph a., the tax revenues and interest accrued under~~
1466 ~~sub-subparagraph a. may be used to acquire, construct, extend,~~
1467 ~~enlarge, remodel, repair, improve, plan for, operate, manage, or~~
1468 ~~maintain one or more convention centers, stadiums, exhibition~~
1469 ~~halls, arenas, coliseums, auditoriums, or golf courses, and may~~
1470 ~~be used to acquire and construct an intercity light rail~~
1471 ~~transportation system as described in the Light Rail Transit~~
1472 ~~System Status Report to the Legislature dated April 1988, which~~
1473 ~~shall provide a means to transport persons to and from the~~
1474 ~~largest existing publicly owned convention center in the county~~
1475 ~~and the hotels north of the convention center and to and from~~

1476 ~~the downtown area of the most populous municipality in the~~
1477 ~~county as determined by the county.~~

1478 ~~d. After completion of any project under sub-subparagraph~~
1479 ~~b., the tax revenues and interest accrued under sub-subparagraph~~
1480 ~~b. may be used, as determined by the county, to operate an~~
1481 ~~authority created pursuant to subparagraph 4. or to acquire,~~
1482 ~~construct, extend, enlarge, remodel, repair, improve, operate,~~
1483 ~~or maintain one or more convention centers, stadiums, exhibition~~
1484 ~~halls, arenas, coliseums, auditoriums, golf courses, or related~~
1485 ~~buildings and parking facilities in the most populous~~
1486 ~~municipality in the county.~~

1487 ~~e. For the purposes of completion of any project pursuant~~
1488 ~~to this paragraph, tax revenues and interest accrued may be~~
1489 ~~used:~~

1490 ~~(I) As collateral, pledged, or hypothecated for projects~~
1491 ~~authorized by this paragraph, including bonds issued in~~
1492 ~~connection therewith; or~~

1493 ~~(II) As a pledge or capital contribution in conjunction~~
1494 ~~with a partnership, joint venture, or other business arrangement~~
1495 ~~between a municipality and one or more business entities for~~
1496 ~~projects authorized by this paragraph.~~

1497 3. The governing body of each municipality in which a
1498 municipal tourist tax is levied may adopt a resolution
1499 prohibiting imposition of the charter county convention
1500 development levy within such municipality. If the governing body

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1501 adopts such a resolution, the convention development levy shall
1502 be imposed by the county in all other areas of the county except
1503 such municipality. No funds collected pursuant to this paragraph
1504 may be expended in a municipality which has adopted such a
1505 resolution.

1506 ~~4.a. Before the county enacts an ordinance imposing the~~
1507 ~~levy, the county shall notify the governing body of each~~
1508 ~~municipality in which projects are to be developed pursuant to~~
1509 ~~sub-subparagraph 2.a., sub-subparagraph 2.b., sub-subparagraph~~
1510 ~~2.c., or sub-subparagraph 2.d. As a condition precedent to~~
1511 ~~receiving funding, the governing bodies of such municipalities~~
1512 ~~shall designate or appoint an authority that shall have the sole~~
1513 ~~power to:~~

1514 ~~(I) Approve the concept, location, program, and design of~~
1515 ~~the facilities or improvements to be built in accordance with~~
1516 ~~this paragraph and to administer and disburse such proceeds and~~
1517 ~~any other related source of revenue.~~

1518 ~~(II) Appoint and dismiss the authority's executive~~
1519 ~~director, general counsel, and any other consultants retained by~~
1520 ~~the authority. The governing body shall have the right to~~
1521 ~~approve or disapprove the initial appointment of the authority's~~
1522 ~~executive director and general counsel.~~

1523 ~~b. The members of each such authority shall serve for a~~
1524 ~~term of not less than 1 year and shall be appointed by the~~
1525 ~~governing body of such municipality. The annual budget of such~~

1526 ~~authority shall be subject to approval of the governing body of~~
1527 ~~the municipality. If the governing body does not approve the~~
1528 ~~budget, the authority shall use as the authority's budget the~~
1529 ~~previous fiscal year budget.~~

1530 ~~e. The authority, by resolution to be adopted from time to~~
1531 ~~time, may invest and reinvest the proceeds from the convention~~
1532 ~~development tax and any other revenues generated by the~~
1533 ~~authority in the same manner that the municipality in which the~~
1534 ~~authority is located may invest surplus funds.~~

1535 ~~4.5.~~ The charter county convention development levy shall
1536 be in addition to any other levy imposed pursuant to this
1537 section.

1538 ~~5.6.~~ A certified copy of the ordinance imposing the levy
1539 shall be furnished by the county to the department within 10
1540 days after approval of such ordinance. The effective date of
1541 imposition of the levy shall be the first day of any month at
1542 least 60 days after enactment of the ordinance.

1543 ~~6.7.~~ Revenues collected pursuant to this paragraph shall
1544 be deposited in a convention development trust fund, which shall
1545 be established by the county as a condition precedent to receipt
1546 of such funds.

1547 Section 24. Paragraph (a) of subsection (1) and paragraph
1548 (a) of subsection (3) of section 212.0306, Florida Statutes, are
1549 amended to read:

1550 212.0306 Local option food and beverage tax; procedure for

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1551 levying; authorized uses; administration.—

1552 (1) Any county, as defined in s. 125.011(1), may impose
1553 the following additional taxes, by ordinance adopted by a
1554 majority vote of the governing body:

1555 (a) At the rate of 2 percent on the sale of food,
1556 beverages, or alcoholic beverages in hotels and motels only.
1557 Beginning July 1, 2020, this tax shall be known as the "Local
1558 Option Coastal Recovery and Resiliency Tax."

1559 (3) (a) The proceeds of the tax authorized by paragraph
1560 (1) (a) shall be allocated by the county to a countywide
1561 convention and visitors bureau which, by interlocal agreement
1562 and contract with the county in effect on the effective date of
1563 this act, has been given the primary responsibility for
1564 promoting the county and its constituent cities as a destination
1565 site for conventions, trade shows, and pleasure travel, to be
1566 used for purposes provided in s. 125.0104(5) (a)2. or 3., 1992
1567 Supplement to the Florida Statutes 1991. The interlocal
1568 agreement and contract may not be renewed or extended. At the
1569 expiration or completion of the interlocal agreement and
1570 contract in effect on the effective date of this act, the
1571 proceeds shall be distributed to the governing board of the
1572 county and used for one or more of the following, as decided by
1573 a majority of the governing board of the county:

1574 1. Water quality improvement projects, including, but not
1575 limited to:

1576 a. Flood mitigation.
 1577 b. Seagrass or seaweed removal.
 1578 c. Algae control, cleanup, or prevention measures.
 1579 d. Biscayne Bay and waterway network restoration measures.
 1580 e. Septic-to-sewer conversion projects intended to
 1581 prevent, mitigate, or ameliorate damage to the water quality of
 1582 surface waters important to the tourism industry of the
 1583 jurisdiction.

1584 2. Erosion control.

1585 3. Mangrove protection.

1586 4. Removal of invasive plant and animal species.

1587 5. Beach renourishment.

1588 6. Purchase of land for conservation purposes.

1589 7. Coral reef protection ~~If the county is not or is no~~
 1590 ~~longer a party to such an interlocal agreement and contract with~~
 1591 ~~a countywide convention and visitors bureau, the county shall~~
 1592 ~~allocate the proceeds of such tax for the purposes described in~~
 1593 ~~s. 125.0104(5)(a)2. or 3., 1992 Supplement to the Florida~~
 1594 ~~Statutes 1991.~~

1595 Section 25. Effective January 1, 2021, paragraphs (c) and
 1596 (d) of subsection (1) of section 212.031, Florida Statutes, are
 1597 amended to read:

1598 212.031 Tax on rental or license fee for use of real
 1599 property.—

1600 (1)

1601 (c) For the exercise of such privilege, a tax is levied at
1602 the rate of 5.4 ~~5.5~~ percent of and on the total rent or license
1603 fee charged for such real property by the person charging or
1604 collecting the rental or license fee. The total rent or license
1605 fee charged for such real property shall include payments for
1606 the granting of a privilege to use or occupy real property for
1607 any purpose and shall include base rent, percentage rents, or
1608 similar charges. Such charges shall be included in the total
1609 rent or license fee subject to tax under this section whether or
1610 not they can be attributed to the ability of the lessor's or
1611 licensor's property as used or operated to attract customers.
1612 Payments for intrinsically valuable personal property such as
1613 franchises, trademarks, service marks, logos, or patents are not
1614 subject to tax under this section. In the case of a contractual
1615 arrangement that provides for both payments taxable as total
1616 rent or license fee and payments not subject to tax, the tax
1617 shall be based on a reasonable allocation of such payments and
1618 shall not apply to that portion which is for the nontaxable
1619 payments.

1620 (d) If the rental or license fee of any such real property
1621 is paid by way of property, goods, wares, merchandise, services,
1622 or other thing of value, the tax shall be at the rate of 5.4 ~~5.5~~
1623 percent of the value of the property, goods, wares, merchandise,
1624 services, or other thing of value.

1625 Section 26. Paragraph (a) of subsection (1) of section

1626 | 212.05, Florida Statutes, is amended to read:

1627 | 212.05 Sales, storage, use tax.—It is hereby declared to
 1628 | be the legislative intent that every person is exercising a
 1629 | taxable privilege who engages in the business of selling
 1630 | tangible personal property at retail in this state, including
 1631 | the business of making mail order sales, or who rents or
 1632 | furnishes any of the things or services taxable under this
 1633 | chapter, or who stores for use or consumption in this state any
 1634 | item or article of tangible personal property as defined herein
 1635 | and who leases or rents such property within the state.

1636 | (1) For the exercise of such privilege, a tax is levied on
 1637 | each taxable transaction or incident, which tax is due and
 1638 | payable as follows:

1639 | (a)1.a. At the rate of 6 percent of the sales price of
 1640 | each item or article of tangible personal property when sold at
 1641 | retail in this state, computed on each taxable sale for the
 1642 | purpose of remitting the amount of tax due the state, and
 1643 | including each and every retail sale.

1644 | b. Each occasional or isolated sale of an aircraft, boat,
 1645 | mobile home, or motor vehicle of a class or type which is
 1646 | required to be registered, licensed, titled, or documented in
 1647 | this state or by the United States Government shall be subject
 1648 | to tax at the rate provided in this paragraph. The department
 1649 | shall by rule adopt any nationally recognized publication for
 1650 | valuation of used motor vehicles as the reference price list for

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1651 any used motor vehicle which is required to be licensed pursuant
1652 to s. 320.08(1), (2), (3)(a), (b), (c), or (e), or (9). If any
1653 party to an occasional or isolated sale of such a vehicle
1654 reports to the tax collector a sales price which is less than 80
1655 percent of the average loan price for the specified model and
1656 year of such vehicle as listed in the most recent reference
1657 price list, the tax levied under this paragraph shall be
1658 computed by the department on such average loan price unless the
1659 parties to the sale have provided to the tax collector an
1660 affidavit signed by each party, or other substantial proof,
1661 stating the actual sales price. Any party to such sale who
1662 reports a sales price less than the actual sales price is guilty
1663 of a misdemeanor of the first degree, punishable as provided in
1664 s. 775.082 or s. 775.083. The department shall collect or
1665 attempt to collect from such party any delinquent sales taxes.
1666 In addition, such party shall pay any tax due and any penalty
1667 and interest assessed plus a penalty equal to twice the amount
1668 of the additional tax owed. Notwithstanding any other provision
1669 of law, the Department of Revenue may waive or compromise any
1670 penalty imposed pursuant to this subparagraph.

1671 2. This paragraph does not apply to the sale of a boat or
1672 aircraft by or through a registered dealer under this chapter to
1673 a purchaser who, at the time of taking delivery, is a
1674 nonresident of this state, does not make his or her permanent
1675 place of abode in this state, and is not engaged in carrying on

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1676 in this state any employment, trade, business, or profession in
1677 which the boat or aircraft will be used in this state, or is a
1678 corporation none of the officers or directors of which is a
1679 resident of, or makes his or her permanent place of abode in,
1680 this state, or is a noncorporate entity that has no individual
1681 vested with authority to participate in the management,
1682 direction, or control of the entity's affairs who is a resident
1683 of, or makes his or her permanent abode in, this state. For
1684 purposes of this exemption, either a registered dealer acting on
1685 his or her own behalf as seller, a registered dealer acting as
1686 broker on behalf of a seller, or a registered dealer acting as
1687 broker on behalf of the purchaser may be deemed to be the
1688 selling dealer. This exemption shall not be allowed unless:

1689 a. The purchaser removes a qualifying boat, as described
1690 in sub-subparagraph f., from the state within 90 days after the
1691 date of purchase or extension, or the purchaser removes a
1692 nonqualifying boat or an aircraft from this state within 10 days
1693 after the date of purchase or, when the boat or aircraft is
1694 repaired or altered, within 20 days after completion of the
1695 repairs or alterations; or if the aircraft will be registered in
1696 a foreign jurisdiction and:

1697 (I) Application for the aircraft's registration is
1698 properly filed with a civil airworthiness authority of a foreign
1699 jurisdiction within 10 days after the date of purchase;

1700 (II) The purchaser removes the aircraft from the state to

1701 a foreign jurisdiction within 10 days after the date the
 1702 aircraft is registered by the applicable foreign airworthiness
 1703 authority; and

1704 (III) The aircraft is operated in the state solely to
 1705 remove it from the state to a foreign jurisdiction.

1706
 1707 For purposes of this sub-subparagraph, the term "foreign
 1708 jurisdiction" means any jurisdiction outside of the United
 1709 States or any of its territories;

1710 b. The purchaser, within 90 ~~30~~ days from the date of
 1711 departure, provides the department with written proof that the
 1712 purchaser licensed, registered, titled, or documented the boat
 1713 or aircraft outside the state. If such written proof is
 1714 unavailable, within 90 ~~30~~ days the purchaser shall provide proof
 1715 that the purchaser applied for such license, title,
 1716 registration, or documentation. The purchaser shall forward to
 1717 the department proof of title, license, registration, or
 1718 documentation upon receipt;

1719 c. The purchaser, within 30 ~~10~~ days after ~~of~~ removing the
 1720 boat or aircraft from Florida, furnishes the department with
 1721 proof of removal in the form of receipts for fuel, dockage,
 1722 slippage, tie-down, or hangaring from outside of Florida. The
 1723 information so provided must clearly and specifically identify
 1724 the boat or aircraft;

1725 d. The selling dealer, within 30 ~~5~~ days after ~~of~~ the date

1726 of sale, provides to the department a copy of the sales invoice,
1727 closing statement, bills of sale, and the original affidavit
1728 signed by the purchaser attesting that he or she has read the
1729 provisions of this section;

1730 e. The seller makes a copy of the affidavit a part of his
1731 or her record for as long as required by s. 213.35; and

1732 f. Unless the nonresident purchaser of a boat of 5 net
1733 tons of admeasurement or larger intends to remove the boat from
1734 this state within 10 days after the date of purchase or when the
1735 boat is repaired or altered, within 20 days after completion of
1736 the repairs or alterations, the nonresident purchaser applies to
1737 the selling dealer for a decal which authorizes 90 days after
1738 the date of purchase for removal of the boat. The nonresident
1739 purchaser of a qualifying boat may apply to the selling dealer
1740 within 60 days after the date of purchase for an extension decal
1741 that authorizes the boat to remain in this state for an
1742 additional 90 days, but not more than a total of 180 days,
1743 before the nonresident purchaser is required to pay the tax
1744 imposed by this chapter. The department is authorized to issue
1745 decals in advance to dealers. The number of decals issued in
1746 advance to a dealer shall be consistent with the volume of the
1747 dealer's past sales of boats which qualify under this sub-
1748 subparagraph. The selling dealer or his or her agent shall mark
1749 and affix the decals to qualifying boats in the manner
1750 prescribed by the department, before delivery of the boat.

1751 (I) The department is hereby authorized to charge dealers
 1752 a fee sufficient to recover the costs of decals issued, except
 1753 the extension decal shall cost \$425.

1754 (II) The proceeds from the sale of decals will be
 1755 deposited into the administrative trust fund.

1756 (III) Decals shall display information to identify the
 1757 boat as a qualifying boat under this sub-subparagraph,
 1758 including, but not limited to, the decal's date of expiration.

1759 (IV) The department is authorized to require dealers who
 1760 purchase decals to file reports with the department and may
 1761 prescribe all necessary records by rule. All such records are
 1762 subject to inspection by the department.

1763 (V) Any dealer or his or her agent who issues a decal
 1764 falsely, fails to affix a decal, mismarks the expiration date of
 1765 a decal, or fails to properly account for decals will be
 1766 considered prima facie to have committed a fraudulent act to
 1767 evade the tax and will be liable for payment of the tax plus a
 1768 mandatory penalty of 200 percent of the tax, and shall be liable
 1769 for fine and punishment as provided by law for a conviction of a
 1770 misdemeanor of the first degree, as provided in s. 775.082 or s.
 1771 775.083.

1772 (VI) Any nonresident purchaser of a boat who removes a
 1773 decal before permanently removing the boat from the state, or
 1774 defaces, changes, modifies, or alters a decal in a manner
 1775 affecting its expiration date before its expiration, or who

1776 causes or allows the same to be done by another, will be
1777 considered prima facie to have committed a fraudulent act to
1778 evade the tax and will be liable for payment of the tax plus a
1779 mandatory penalty of 200 percent of the tax, and shall be liable
1780 for fine and punishment as provided by law for a conviction of a
1781 misdemeanor of the first degree, as provided in s. 775.082 or s.
1782 775.083.

1783 (VII) The department is authorized to adopt rules
1784 necessary to administer and enforce this subparagraph and to
1785 publish the necessary forms and instructions.

1786 (VIII) The department is hereby authorized to adopt
1787 emergency rules pursuant to s. 120.54(4) to administer and
1788 enforce the provisions of this subparagraph.

1789
1790 If the purchaser fails to remove the qualifying boat from this
1791 state within the maximum 180 days after purchase or a
1792 nonqualifying boat or an aircraft from this state within 10 days
1793 after purchase or, when the boat or aircraft is repaired or
1794 altered, within 20 days after completion of such repairs or
1795 alterations, or permits the boat or aircraft to return to this
1796 state within 6 months from the date of departure, except as
1797 provided in s. 212.08(7) (fff), or if the purchaser fails to
1798 furnish the department with any of the documentation required by
1799 this subparagraph within the prescribed time period, the
1800 purchaser shall be liable for use tax on the cost price of the

1801 boat or aircraft and, in addition thereto, payment of a penalty
 1802 to the Department of Revenue equal to the tax payable. This
 1803 penalty shall be in lieu of the penalty imposed by s. 212.12(2).
 1804 The maximum 180-day period following the sale of a qualifying
 1805 boat tax-exempt to a nonresident may not be tolled for any
 1806 reason.

1807 Section 27. Subsection (6) of section 212.055, Florida
 1808 Statutes, is amended, and paragraphs (f) and (g) are added to
 1809 subsection (1) of that section, to read:

1810 212.055 Discretionary sales surtaxes; legislative intent;
 1811 authorization and use of proceeds.—It is the legislative intent
 1812 that any authorization for imposition of a discretionary sales
 1813 surtax shall be published in the Florida Statutes as a
 1814 subsection of this section, irrespective of the duration of the
 1815 levy. Each enactment shall specify the types of counties
 1816 authorized to levy; the rate or rates which may be imposed; the
 1817 maximum length of time the surtax may be imposed, if any; the
 1818 procedure which must be followed to secure voter approval, if
 1819 required; the purpose for which the proceeds may be expended;
 1820 and such other requirements as the Legislature may provide.
 1821 Taxable transactions and administrative procedures shall be as
 1822 provided in s. 212.054.

1823 (1) CHARTER COUNTY AND REGIONAL TRANSPORTATION SYSTEM
 1824 SURTAX.—

1825 (f) Any surtax levied under this subsection in each

1826 county, as defined in s. 125.011(1), expires on December 31,
 1827 2049. Any new levy of the surtax authorized by such a county
 1828 under this subsection on or after January 1, 2050, must be
 1829 approved by a majority vote of the electorate at a general
 1830 election held within 2 years before the effective date of the
 1831 new levy.

1832 (g) Any discretionary sales surtax levied under this
 1833 subsection pursuant to a referendum held on or after July 1,
 1834 2020, may not be levied for more than 20 years, unless reenacted
 1835 by ordinance subject to approval by a majority of the electors
 1836 of the county voting in a subsequent referendum.

1837 (6) SCHOOL CAPITAL OUTLAY SURTAX.—

1838 (a) The school board in each county may levy, pursuant to
 1839 resolution conditioned to take effect only upon approval by a
 1840 majority vote of the electors of the county voting in a
 1841 referendum, a discretionary sales surtax at a rate that may not
 1842 exceed 0.5 percent.

1843 (b) The resolution must ~~shall~~ include a statement that
 1844 provides a brief and general description of the school capital
 1845 outlay projects to be funded by the surtax. The resolution must
 1846 include a statement that the revenues collected must be shared
 1847 with charter schools based on their proportionate share of the
 1848 total school district enrollment. The statement must ~~shall~~
 1849 conform to the requirements of s. 101.161 and shall be placed on
 1850 the ballot by the governing body of the county. The following

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1874 schools shall be expended by the charter school in a manner
1875 consistent with the allowable uses set forth in s. 1013.62(4).
1876 All revenues and expenditures shall be accounted for in a
1877 charter school's monthly or quarterly financial statement
1878 pursuant to s. 1002.33(9).

1879 (d) Surtax revenues collected by the Department of Revenue
1880 pursuant to this subsection shall be distributed to the school
1881 board imposing the surtax in accordance with law.

1882 Section 28. The amendment made by this act to s.
1883 212.055(6), Florida Statutes, which amends the allowable uses of
1884 the school capital outlay surtax, applies to levies authorized
1885 by vote of the electors on or after July 1, 2020.

1886 Section 29. Effective January 1, 2021, section 212.134,
1887 Florida Statutes, is created to read:

1888 212.134 Information returns relating to payment-card and
1889 third-party network transactions.-

1890 (1) For each year in which a payment settlement entity, an
1891 electronic payment facilitator, or other third party contracted
1892 with the payment settlement entity to make payments to settle
1893 reportable payment transactions on behalf of the payment
1894 settlement entity must file a return pursuant to section 6050W
1895 of the Internal Revenue Code, the entity, the facilitator, or
1896 the third party must submit the information in the return to the
1897 department by the 15th day after filing the federal return. The
1898 format of the information returns required must be either a copy

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1899 of such information returns or a copy of such information
1900 returns related to participating payees with an address in the
1901 state. For purposes of this subsection, the term "payment
1902 settlement entity" has the same meaning as provided in section
1903 6050W of the Internal Revenue Code.

1904 (2) All reports submitted to the department under this
1905 section must be in an electronic format.

1906 (3) Any payment settlement entity, facilitator, or third
1907 party failing to file the information return required, filing an
1908 incomplete information return, or not filing an information
1909 return within the time prescribed is subject to a penalty of
1910 \$1,000 for each failure, if the failure is for not more than 30
1911 days, with an additional \$1,000 for each month or fraction of a
1912 month during which each failure continues. The total amount of
1913 penalty imposed on a reporting entity may not exceed \$10,000
1914 annually.

1915 (4) The executive director or his or her designee may
1916 waive the penalty if he or she determines that the failure to
1917 timely file an information return was due to reasonable cause
1918 and not due to willful negligence, willful neglect, or fraud.

1919 Section 30. Section 212.181, Florida Statutes, is created
1920 to read:

1921 212.181 Determination of business address situs,
1922 distributions, and adjustments.-

1923 (1) For each certificate of registration issued pursuant

1924 to s. 212.18(3)(b), the department shall assign the place of
1925 business to a county based on the location address provided at
1926 the time of registration or at the time the dealer notifies the
1927 department of a change in a business location address.

1928 (2)(a) Each county that furnishes to the department
1929 information needed to update the electronic database created and
1930 maintained pursuant to s. 202.22(2)(a), including addresses of
1931 new developments, changes in addresses, annexations,
1932 incorporations, reorganizations, and any other changes in
1933 jurisdictional boundaries within the county, must specify an
1934 effective date, which must be the next ensuing January 1 or July
1935 1, and must be furnished to the department at least 120 days
1936 before the effective date. A county that provides notification
1937 to the department at least 120 days before the effective date
1938 that it has reviewed the database and has no changes for the
1939 ensuing January 1 or July 1 satisfies the requirement of this
1940 paragraph.

1941 (b) A county that imposes a tourist development tax in a
1942 subcounty special district pursuant to s. 125.0104(3)(b) must
1943 identify the subcounty special district addresses to which the
1944 tourist development tax applies as part of the address
1945 information submission required under paragraph (a). This
1946 paragraph does not apply to counties that self-administer the
1947 tax pursuant to s. 125.0104(10).

1948 (c) The department shall update the electronic database

1949 created and maintained under s. 202.022(2)(a) using the
1950 information furnished by local taxing jurisdictions under
1951 paragraph (a) and shall ensure each business location is
1952 correctly assigned to the applicable county pursuant to
1953 subsection (1). Each update must specify the effective date as
1954 the next ensuing January 1 or July 1 and must be posted by the
1955 department on a website not less than 90 days before the
1956 effective date.

1957 (3)(a) For distributions made pursuant to ss. 125.0104,
1958 212.20(6)(a), 212.20(6)(b), and 212.20(6)(d)2., misallocations
1959 occurring solely due to the assignment of an address to an
1960 incorrect county will be corrected prospectively only from the
1961 date the department is made aware of the misallocation, subject
1962 to the following:

1963 1. If the county that should have received the
1964 misallocated distributions followed with the notification and
1965 timing provisions in subsection (2) for the affected periods,
1966 such misallocations may be adjusted by prorating current and
1967 future distributions for the period the misallocation occurred,
1968 not to exceed 36 months from the date the department is made
1969 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
 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 31. 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
 1991 ss. 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
 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
2060 each 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
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 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
2089 to 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
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

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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 ~~f.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 32. Section 212.205, Florida Statutes, is amended
2123 to read:

2124 212.205 Sales tax distribution reporting.—By March 15 of
 2125 each year, each person who received a distribution pursuant to
 2126 s. 212.20(6)(d)6.b.-e. ~~s. 212.20(6)(d)6.b.-f.~~ in the preceding
 2127 calendar year shall report to the Office of Economic and
 2128 Demographic Research the following information:

2129 (1) An itemized accounting of all expenditures of the
 2130 funds distributed in the preceding calendar year, including
 2131 amounts spent on debt service.

2132 (2) A statement indicating what portion of the distributed
 2133 funds have been pledged for debt service.

2134 (3) The original principal amount and current debt service
 2135 schedule of any bonds or other borrowing for which the
 2136 distributed funds have been pledged for debt service.

2137 Section 33. Subsection (2) and paragraph (c) of subsection
 2138 (3) of section 218.64, Florida Statutes, are amended to read:

2139 218.64 Local government half-cent sales tax; uses;
 2140 limitations.—

2141 (2) Municipalities shall expend their portions of the
 2142 local government half-cent sales tax only for municipality-wide
 2143 programs, ~~for reimbursing the state as required pursuant to s.~~
 2144 ~~288.11625,~~ or for municipality-wide property tax or municipal
 2145 utility tax relief. All utility tax rate reductions afforded by
 2146 participation in the local government half-cent sales tax shall
 2147 be applied uniformly across all types of taxed utility services.

2148 (3) Subject to ordinances enacted by the majority of the

2149 members of the county governing authority and by the majority of
2150 the members of the governing authorities of municipalities
2151 representing at least 50 percent of the municipal population of
2152 such county, counties may use up to \$3 million annually of the
2153 local government half-cent sales tax allocated to that county
2154 for any of the following purposes:

2155 ~~(c) Reimbursing the state as required under s. 288.11625.~~
2156 Section 34. Section 213.0537, Florida Statutes, is created
2157 to read:

2158 213.0537 Electronic notification with affirmative
2159 consent.—

2160 (1) Notwithstanding any other provision of law, the
2161 department may send notices electronically, by postal mail, or
2162 both. Electronic transmission may be used only with the
2163 affirmative consent of the taxpayer or its representative.
2164 Documents sent pursuant to this section comply with the same
2165 timing and form requirements as documents sent by postal mail.
2166 If a document sent electronically is returned as undeliverable,
2167 the department must re-send the document by postal mail.
2168 However, the original electronic transmission used with the
2169 affirmative consent of the taxpayer or its representative is the
2170 official mailing for purposes of this chapter.

2171 (2) A notice sent electronically will be considered to
2172 have been received by the recipient if the transmission is
2173 addressed to the address provided by the taxpayer or its

2174 representative. A notice sent electronically will be considered
2175 received even if no individual is aware of its receipt. In
2176 addition, a notice sent electronically shall be considered
2177 received if the department does not receive notification that
2178 the document was undeliverable.

2179 (3) For the purposes of this section, the term:

2180 (a) "Affirmative consent" means that the taxpayer or its
2181 representative expressly consented to receive notices
2182 electronically either in response to a clear and conspicuous
2183 request for the taxpayer's or its representative's consent, or
2184 at the taxpayer's or its representative's own initiative.

2185 (b) "Notice" means all communications from the department
2186 to the taxpayer or its representative, including, but not
2187 limited to, billings, notices issued during the course of an
2188 audit, proposed assessments, and final assessments authorized by
2189 this chapter and any other actions constituting final agency
2190 action within the meaning of chapter 120.

2191 Section 35. Paragraph (b) of subsection (1) of section
2192 213.21, Florida Statutes, is amended to read:

2193 213.21 Informal conferences; compromises.-

2194 (1)

2195 (b) The statute of limitations upon the issuance of final
2196 assessments and the period for filing a claim for refund as
2197 required by s. 215.26(2) for any transactions occurring during
2198 the audit period shall be tolled during the period in which the

2199 taxpayer is engaged in a procedure under this section.

2200 Section 36. Effective upon this act becoming a law,
 2201 paragraph (a) of subsection (4) of section 220.1105, Florida
 2202 Statutes, is amended to read:

2203 220.1105 Tax imposed; automatic refunds and downward
 2204 adjustments to tax rates.—

2205 (4) For fiscal years 2018-2019 through 2020-2021, any
 2206 amount by which net collections for a fiscal year exceed
 2207 adjusted forecasted collections for that fiscal year shall only
 2208 be used to provide refunds to corporate income tax payers as
 2209 follows:

2210 (a) For purposes of this subsection, the term:

2211 1. "Eligible taxpayer" means:

2212 a. For fiscal year 2018-2019, a taxpayer whose taxable
 2213 year begins between April 1, 2017, and March 31, 2018, and whose
 2214 final tax liability for such taxable year is greater than zero;

2215 b. For fiscal year 2019-2020, a taxpayer whose taxable
 2216 year begins between April 1, 2018, and March 31, 2019, and whose
 2217 final tax liability for such taxable year is greater than zero;

2218 or

2219 c. For fiscal year 2020-2021 a taxpayer whose taxable year
 2220 begins between April 1, 2019, and March 31, 2020, and whose
 2221 final tax liability for such taxable year is greater than zero.

2222 2. "Excess collections" for a fiscal year means the amount
 2223 by which net collections for a fiscal year exceeds adjusted

2224 forecasted collections for that fiscal year.

2225 3. "Final tax liability" means the taxpayer's amount of
 2226 tax due under this chapter for a taxable year, reported on a
 2227 return filed with the department, plus the amount of any credit
 2228 taken on such return under s. 220.1875.

2229 4. "Total eligible tax liability" for a fiscal year means
 2230 the sum of final tax liabilities of all eligible taxpayers for a
 2231 fiscal year as such liabilities are shown on the latest return
 2232 filed with the department as of February 1 immediately following
 2233 that fiscal year.

2234 5. "Taxpayer refund share" for a fiscal year means an
 2235 eligible taxpayer's final tax liability as a percentage of the
 2236 total eligible tax liability for that fiscal year.

2237 6. "Taxpayer refund" for a fiscal year means the taxpayer
 2238 refund share for a fiscal year multiplied by the excess
 2239 collections for a fiscal year.

2240 Section 37. (1) The amendment made by this act to s.
 2241 220.1105(4)(a)3., Florida Statutes, is remedial in nature and
 2242 applies retroactively.

2243 (2) This section shall take effect upon this act becoming
 2244 a law.

2245 Section 38. Paragraph (f) of subsection (2) of section
 2246 220.1845, Florida Statutes, is amended to read:

2247 220.1845 Contaminated site rehabilitation tax credit.—

2248 (2) AUTHORIZATION FOR TAX CREDIT; LIMITATIONS.—

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2249 (f) The total amount of the tax credits which may be
2250 granted under this section is \$18.2 ~~\$18.5~~ million in ~~the 2018-~~
2251 ~~2019~~ fiscal year 2020-2021 and \$10 million each fiscal year
2252 thereafter.

2253 Section 39. Paragraph (e) of subsection (2) of section
2254 288.0001, Florida Statutes, is amended to read:

2255 288.0001 Economic Development Programs Evaluation.—The
2256 Office of Economic and Demographic Research and the Office of
2257 Program Policy Analysis and Government Accountability (OPPAGA)
2258 shall develop and present to the Governor, the President of the
2259 Senate, the Speaker of the House of Representatives, and the
2260 chairs of the legislative appropriations committees the Economic
2261 Development Programs Evaluation.

2262 (2) The Office of Economic and Demographic Research and
2263 OPPAGA shall provide a detailed analysis of economic development
2264 programs as provided in the following schedule:

2265 ~~(c) Beginning January 1, 2018, and every 3 years~~
2266 ~~thereafter, an analysis of the Sports Development Program~~
2267 ~~established under s. 288.11625.~~

2268 Section 40. Section 288.11625, Florida Statutes, is
2269 repealed.

2270 Section 41. Subsection (4) of section 376.30781, Florida
2271 Statutes, is amended to read:

2272 376.30781 Tax credits for rehabilitation of drycleaning-
2273 solvent-contaminated sites and brownfield sites in designated

2274 brownfield areas; application process; rulemaking authority;
 2275 revocation authority.—

2276 (4) The Department of Environmental Protection is
 2277 responsible for allocating the tax credits provided for in s.
 2278 220.1845, which may not exceed a total of \$18.2 ~~\$18.5~~ million in
 2279 tax credits in fiscal year 2020-2021 ~~2018-2019~~ and \$10 million
 2280 in tax credits each fiscal year thereafter.

2281 Section 42. Subsection (1) of section 413.4021, Florida
 2282 Statutes, is amended to read:

2283 413.4021 Program participant selection; tax collection
 2284 enforcement diversion program.—The Department of Revenue, in
 2285 coordination with the Florida Association of Centers for
 2286 Independent Living and the Florida Prosecuting Attorneys
 2287 Association, shall select judicial circuits in which to operate
 2288 the program. The association and the state attorneys' offices
 2289 shall develop and implement a tax collection enforcement
 2290 diversion program, which shall collect revenue due from persons
 2291 who have not remitted their collected sales tax. The criteria
 2292 for referral to the tax collection enforcement diversion program
 2293 shall be determined cooperatively between the state attorneys'
 2294 offices and the Department of Revenue.

2295 (1) Notwithstanding s. 212.20, 75 ~~50~~ percent of the
 2296 revenues collected from the tax collection enforcement diversion
 2297 program shall be deposited into the special reserve account of
 2298 the Florida Association of Centers for Independent Living, to be

2299 used to administer the James Patrick Memorial Work Incentive
2300 Personal Attendant Services and Employment Assistance Program
2301 and to contract with the state attorneys participating in the
2302 tax collection enforcement diversion program in an amount of not
2303 more than \$75,000 for each state attorney.

2304 Section 43. Subsections (1), (2), and (5) of section
2305 443.163, Florida Statutes, are amended to read:

2306 443.163 Electronic reporting and remitting of
2307 contributions and reimbursements.—

2308 (1) An employer may file any report and remit any
2309 contributions or reimbursements required under this chapter by
2310 electronic means. The Department of Economic Opportunity or the
2311 state agency providing reemployment assistance tax collection
2312 services shall adopt rules prescribing the format and
2313 instructions necessary for electronically filing reports and
2314 remitting contributions and reimbursements to ensure a full
2315 collection of contributions and reimbursements due. The
2316 acceptable method of transfer, the method, form, and content of
2317 the electronic means, and the method, if any, by which the
2318 employer will be provided with an acknowledgment shall be
2319 prescribed by the department or its tax collection service
2320 provider. However, any employer who employed 10 or more
2321 employees in any quarter during the preceding state fiscal year
2322 must file the Employers Quarterly Reports, including any
2323 corrections, for the current calendar year and remit the

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2324 contributions and reimbursements due by electronic means
2325 approved by the tax collection service provider. ~~A person who~~
2326 ~~prepared and reported for 100 or more employers in any quarter~~
2327 ~~during the preceding state fiscal year must file the Employers~~
2328 ~~Quarterly Reports for each calendar quarter in the current~~
2329 ~~calendar year, beginning with reports due for the second~~
2330 ~~calendar quarter of 2003, by electronic means approved by the~~
2331 ~~tax collection service provider.~~

2332 (2)(a) An employer who is required by law to file an
2333 Employers Quarterly Report, including any corrections, by
2334 approved electronic means, but who files the report either
2335 directly or through an agent by a means other than approved
2336 electronic means, is liable for a penalty of \$25 ~~\$50~~ for that
2337 report and \$1 for each employee, not to exceed \$300. This
2338 penalty is in addition to any other penalty provided by this
2339 chapter. However, the penalty does not apply if the tax
2340 collection service provider waives the electronic filing
2341 requirement in advance. An employer who fails to remit
2342 contributions or reimbursements either directly or through an
2343 agent by approved electronic means as required by law is liable
2344 for a penalty of \$25 ~~\$50~~ for each remittance submitted by a
2345 means other than approved electronic means. This penalty is in
2346 addition to any other penalty provided by this chapter.

2347 ~~(b) A person who prepared and reported for 100 or more~~
2348 ~~employers in any quarter during the preceding state fiscal year,~~

2349 ~~but who fails to file an Employers Quarterly Report for each~~
2350 ~~calendar quarter in the current calendar year by approved~~
2351 ~~electronic means, is liable for a penalty of \$50 for that report~~
2352 ~~and \$1 for each employee. This penalty is in addition to any~~
2353 ~~other penalty provided by this chapter. However, the penalty~~
2354 ~~does not apply if the tax collection service provider waives the~~
2355 ~~electronic filing requirement in advance.~~

2356 (5) The tax collection service provider may waive the
2357 penalty imposed by this section if a ~~written~~ request for a
2358 waiver ~~is filed which~~ establishes that imposition would be
2359 inequitable. Examples of inequity include, but are not limited
2360 to, situations where the failure to electronically file was
2361 caused by one of the following factors:

2362 (a) Death or serious illness of the person responsible for
2363 the preparation and filing of the report.

2364 (b) Destruction of the business records by fire or other
2365 casualty.

2366 (c) Unscheduled and unavoidable computer downtime.

2367 Section 44. Subsection (3) of section 718.111, Florida
2368 Statutes, is amended to read:

2369 (3) POWER TO MANAGE CONDOMINIUM PROPERTY AND TO CONTRACT,
2370 SUE, AND BE SUED; CONFLICT OF INTEREST.—

2371 (a) The association may contract, sue, or be sued with
2372 respect to the exercise or nonexercise of its powers. For these
2373 purposes, the powers of the association include, but are not

2374 limited to, the maintenance, management, and operation of the
 2375 condominium property.

2376 (b) After control of the association is obtained by unit
 2377 owners other than the developer, the association may:

2378 1. Institute, maintain, settle, or appeal actions or
 2379 hearings in its name on behalf of all unit owners concerning
 2380 matters of common interest to most or all unit owners,
 2381 including, but not limited to, the common elements; the roof and
 2382 structural components of a building or other improvements;
 2383 mechanical, electrical, and plumbing elements serving an
 2384 improvement or a building; representations of the developer
 2385 pertaining to any existing or proposed commonly used facilities;

2386 2. Protest ~~and protesting~~ ad valorem taxes on commonly
 2387 used facilities and on units; ~~and may~~

2388 3. Defend actions pertaining to ad valorem taxation of
 2389 commonly used facilities or units or related to ~~in~~ eminent
 2390 domain; or

2391 4. Bring inverse condemnation actions.

2392 (c) If the association has the authority to maintain a
 2393 class action, the association may be joined in an action as
 2394 representative of that class with reference to litigation and
 2395 disputes involving the matters for which the association could
 2396 bring a class action.

2397 (d) The association, in its own name or on behalf of some
 2398 or all unit owners, may institute, file, protest, maintain, or

2399 defend any administrative challenge, lawsuit, appeal, or other
2400 challenge to ad valorem taxes assessed on units for commonly
2401 used facilities or common elements. The affected association
2402 members are not necessary or indispensable parties to such
2403 actions. This paragraph is intended to clarify existing law and
2404 applies to cases pending on July 1, 2020.

2405 (e) Nothing herein limits any statutory or common-law
2406 right of any individual unit owner or class of unit owners to
2407 bring any action without participation by the association which
2408 may otherwise be available.

2409 (f) An association may not hire an attorney who represents
2410 the management company of the association.

2411 Section 45. Clothing, school supplies, personal computers,
2412 and personal computer-related accessories; sales tax holiday.-

2413 (1) The tax levied under chapter 212, Florida Statutes,
2414 may not be collected during the period from August 7, 2020,
2415 through August 9, 2020, on the retail sale of:

2416 (a) Clothing, wallets, or bags, including handbags,
2417 backpacks, fanny packs, and diaper bags, but excluding
2418 briefcases, suitcases, and other garment bags, having a sales
2419 price of \$60 or less per item. As used in this paragraph, the
2420 term "clothing" means:

2421 1. Any article of wearing apparel intended to be worn on
2422 or about the human body, excluding watches, watchbands, jewelry,
2423 umbrellas, and handkerchiefs; and

2424 2. All footwear, excluding skis, swim fins, roller blades,
2425 and skates.

2426 (b) School supplies having a sales price of \$15 or less
2427 per item. As used in this paragraph, the term "school supplies"
2428 means pens, pencils, erasers, crayons, notebooks, notebook
2429 filler paper, legal pads, binders, lunch boxes, construction
2430 paper, markers, folders, poster board, composition books, poster
2431 paper, scissors, cellophane tape, glue or paste, rulers,
2432 computer disks, staplers and staples used to secure paper
2433 products, protractors, compasses, and calculators.

2434 (2) The tax levied under chapter 212, Florida Statutes,
2435 may not be collected during the period from August 7, 2020,
2436 through August 9, 2020, on the first \$1,000 of the sales price
2437 of personal computers or personal computer-related accessories
2438 purchased for noncommercial home or personal use. As used in
2439 this subsection, the term:

2440 (a) "Personal computers" includes electronic book readers,
2441 laptops, desktops, handheld devices, tablets, or tower
2442 computers. The term does not include cellular telephones, video
2443 game consoles, digital media receivers, or devices that are not
2444 primarily designed to process data.

2445 (b) "Personal computer-related accessories" includes
2446 keyboards, mice, personal digital assistants, monitors, other
2447 peripheral devices, modems, routers, and nonrecreational
2448 software, regardless of whether the accessories are used in

2449 association with a personal computer base unit. The term does
2450 not include furniture or systems, devices, software, or
2451 peripherals that are designed or intended primarily for
2452 recreational use. The term "monitor" does not include any device
2453 that includes a television tuner.

2454 (3) The tax exemptions provided in this section do not
2455 apply to sales within a theme park or entertainment complex as
2456 defined in s. 509.013(9), Florida Statutes, within a public
2457 lodging establishment as defined in s. 509.013(4), Florida
2458 Statutes, or within an airport as defined in s. 330.27(2),
2459 Florida Statutes.

2460 (4) The tax exemptions provided in this section may apply
2461 at the option of a dealer if less than 5 percent of the dealer's
2462 gross sales of tangible personal property in the prior calendar
2463 year are comprised of items that would be exempt under this
2464 section. If a qualifying dealer chooses not to participate in
2465 the tax holiday, by August 1, 2020, the dealer must notify the
2466 Department of Revenue in writing of its election to collect
2467 sales tax during the holiday and must post a copy of that notice
2468 in a conspicuous location at its place of business.

2469 (5) The Department of Revenue is authorized, and all
2470 conditions are deemed met, to adopt emergency rules pursuant to
2471 s. 120.54(4), Florida Statutes, for the purpose of implementing
2472 this section. Notwithstanding any other provision of law,
2473 emergency rules adopted pursuant to this subsection are

2474 effective for 6 months after adoption and may be renewed during
2475 the pendency of procedures to adopt permanent rules addressing
2476 the subject of the emergency rules.

2477 (6) For the 2019-2020 fiscal year, the sum of \$241,000 in
2478 nonrecurring funds is appropriated from the General Revenue Fund
2479 to the Department of Revenue for the purpose of implementing
2480 this section. Funds remaining unexpended or unencumbered from
2481 this appropriation as of June 30, 2020, shall revert and be
2482 reappropriated for the same purpose in the 2020-2021 fiscal
2483 year.

2484 (7) This section shall take effect upon this act becoming
2485 a law.

2486 Section 46. Disaster preparedness supplies; sales tax
2487 holiday.—

2488 (1) The tax levied under chapter 212, Florida Statutes,
2489 may not be collected during the period from May 29, 2020,
2490 through June 4, 2020, on the sale of:

2491 (a) A portable self-powered light source selling for \$20
2492 or less.

2493 (b) A portable self-powered radio, two-way radio, or
2494 weather-band radio selling for \$50 or less.

2495 (c) A tarpaulin or other flexible waterproof sheeting
2496 selling for \$50 or less.

2497 (d) An item normally sold as, or generally advertised as,
2498 a ground anchor system or tie-down kit selling for \$50 or less.

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2499 (e) A gas or diesel fuel tank selling for \$25 or less.

2500 (f) A package of AA-cell, AAA-cell, C-cell, D-cell, 6-
2501 volt, or 9-volt batteries, excluding automobile and boat
2502 batteries, selling for \$30 or less.

2503 (g) A nonelectric food storage cooler selling for \$30 or
2504 less.

2505 (h) A portable generator used to provide light or
2506 communications or preserve food in the event of a power outage
2507 selling for \$750 or less.

2508 (i) Reusable ice selling for \$10 or less.

2509 (2) The tax exemptions provided in this section do not
2510 apply to sales within a theme park or entertainment complex as
2511 defined in s. 509.013(9), Florida Statutes, within a public
2512 lodging establishment as defined in s. 509.013(4), Florida
2513 Statutes, or within an airport as defined in s. 330.27(2),
2514 Florida Statutes.

2515 (3) The Department of Revenue is authorized, and all
2516 conditions are deemed met, to adopt emergency rules pursuant to
2517 s. 120.54(4), Florida Statutes, to administer this section.

2518 (4) For the 2019-2020 fiscal year, the sum of \$70,000 in
2519 nonrecurring funds is appropriated from the General Revenue Fund
2520 to the Department of Revenue for the purpose of implementing
2521 this section.

2522 (5) This section shall take effect upon this act becoming
2523 a law.

2524 Section 47. For the 2020-2021 fiscal year, the sum of
2525 \$72,500 in nonrecurring funds is appropriated from the General
2526 Revenue Fund to the Department of Revenue to administer this
2527 act.

2528 Section 48. The Division of Law Revision is directed to
2529 replace the phrase "the effective date of this act" wherever it
2530 occurs in this act with the date this act becomes a law.

2531 Section 49. (1) The Department of Revenue is authorized,
2532 and all conditions are deemed met, to adopt emergency rules
2533 pursuant to s. 120.54(4), Florida Statutes, for the purpose of
2534 implementing the changes made by this act to ss. 206.05,
2535 206.8741, 206.90, 212.05, 212.134, 212.181, 213.21, and
2536 220.1105, Florida Statutes. Notwithstanding any other provision
2537 of law, emergency rules adopted pursuant to this subsection are
2538 effective for 6 months after adoption and may be renewed during
2539 the pendency of procedures to adopt permanent rules addressing
2540 the subject of the emergency rules.

2541 (2) This section shall take effect upon this act becoming
2542 a law.

2543 Section 50. Except as otherwise expressly provided in this
2544 act, and except for this section, which shall take effect upon
2545 this act becoming a law, this act shall take effect July 1,
2546 2020.