

1 A bill to be entitled
2 An act relating to taxation; amending s. 125.0104,
3 F.S.; authorizing the use of tourist development taxes
4 for certain water quality improvement projects and
5 parks or trails; increasing population thresholds for
6 counties to use tourist development taxes for certain
7 purposes; revising authorized uses of tourist
8 development taxes for specified counties; providing
9 that existing contracts or debt service shall not be
10 impaired; amending s. 192.001, F.S.; revising the
11 definition of the term "inventory" for property tax
12 purposes; revising the definition of the term
13 "tangible personal property" to specify the conditions
14 under which certain construction work constructed or
15 installed by certain electric utilities is deemed
16 substantially completed; providing applicability;
17 providing for retroactive operation; creating s.
18 193.1557, F.S.; extending the time period within which
19 certain changes to property damaged or destroyed by
20 Hurricane Michael must commence to prevent the
21 assessed value of the property from increasing;
22 amending s. 194.011, F.S.; authorizing certain
23 associations to represent, prosecute, or defend
24 specified association members in front of the value
25 adjustment board proceedings and subsequent

26 | proceedings; providing applicability; amending s.
27 | 194.035, F.S.; specifying the circumstances under
28 | which a special magistrate's appraisal may not be
29 | submitted as evidence to a value adjustment board;
30 | amending s. 194.181, F.S.; providing and revising the
31 | parties considered as the defendants in tax suits;
32 | requiring certain notice to be provided to unit owners
33 | in a specified way; providing unit owners options for
34 | defending a tax suit; imposing certain actions for
35 | unit owners who fail to respond to a specified notice;
36 | amending s. 195.073, F.S.; revising the property
37 | classifications for certain multifamily housing and
38 | commercial and industrial properties; amending s.
39 | 195.096, F.S.; removing the requirement for the
40 | Department of Revenue to review tangible personal
41 | property rolls of each county; revising required
42 | computations regarding classifications of property;
43 | specifying that properties with more than nine units
44 | are commercial property for certain assessment roll
45 | purposes; amending s. 196.173, F.S.; revising the
46 | military operations that qualify certain
47 | servicemembers for an additional ad valorem tax
48 | exemption; revising the deadlines for applying for
49 | additional ad valorem tax exemptions for certain
50 | servicemembers for a specified tax year; providing

51 applicability; amending s. 196.197, F.S.; providing
52 criteria to be used in determining the value of tax
53 exemptions for charitable use of certain hospitals;
54 defining terms; providing application requirements for
55 tax exemptions for certain properties; amending s.
56 196.198, F.S.; exempting land, buildings, and real
57 property improvements used exclusively for educational
58 purposes from ad valorem taxes if certain criteria are
59 met; providing that the educational institution shall
60 receive the full benefit of the exemption; requiring
61 the property owner to make certain disclosures to the
62 educational institution; amending s. 200.065, F.S.;
63 providing alternative methods of notice related to the
64 truth in millage process for counties for which a
65 declared state of emergency exists; extending
66 deadlines for notice during a declared state of
67 emergency; revising publication and hearing
68 requirements; providing for automatic extensions of
69 certain deadlines in the event of a declared state of
70 emergency; amending s. 200.069, F.S.; specifying
71 information which property appraisers may include in
72 the notice of ad valorem taxes and non-ad valorem
73 assessments; amending s. 202.12, F.S.; reducing the
74 tax rates applied to the sale of communications
75 services and the retail sale of direct-to-home

76 | satellite services after a certain date; amending ss.
77 | 202.12001 and 203.001, F.S.; conforming provisions to
78 | changes made by the act; amending ss. 206.05 and
79 | 206.90, F.S.; revising the maximum bond amount for
80 | licensed terminal suppliers; amending s. 206.8741,
81 | F.S.; reducing the penalty imposed for failure to
82 | conform to notice requirements related to dyed diesel
83 | fuel; amending s. 206.9826, F.S.; increasing the
84 | refund available to certain air carriers on the
85 | purchase of aviation fuel; amending s. 212.0305, F.S.;
86 | revising uses and distribution of the charter county
87 | convention development tax for specified counties;
88 | providing restrictions on the use of funds; providing
89 | that no existing contract or debt service shall be
90 | affected; amending s. 212.0306, F.S.; providing a name
91 | for the local option food and beverage tax in a
92 | certain county; revising approved uses of the proceeds
93 | of the tax; prohibiting interlocal agreements and
94 | contracts with certain convention and visitors bureaus
95 | from being renewed or extended; providing that no
96 | existing contract shall be affected; amending s.
97 | 212.031, F.S.; reducing the tax levied on rental or
98 | license fees charged for the use of real property;
99 | amending s. 212.05, F.S.; extending the period in
100 | which a dealer and nonresident purchaser must provide

101 the state with documentation that a boat or aircraft
102 purchased without the imposition of Florida sales tax
103 will not be used in the state; amending s. 212.055,
104 F.S.; providing an expiration date for the charter
105 county and regional transportation system surtax for a
106 certain county; requiring a resolution to levy the
107 surtax after a certain date; requiring any new levy of
108 the charter county and regional transportation system
109 surtax to expire after 20 years; requiring the
110 resolution to include a statement containing certain
111 information; requiring the resolution to approve a
112 school capital outlay surtax to include specified
113 information; requiring revenues shared with charter
114 schools to be expended by the charter schools in a
115 certain manner; requiring revenues and expenditures to
116 be accounted for in specified charter school financial
117 reports; providing applicability; amending s. 212.134,
118 F.S.; requiring specified entities that must file a
119 return under section 6050W of the Internal Revenue
120 Code to provide copies to the department; specifying
121 procedures for submitting the information; providing
122 penalties; creating s. 212.181, F.S.; providing
123 procedures for jurisdictions to notify the department
124 regarding changes to their business boundaries for
125 certain purposes; providing guidelines for correction

126 of misallocated funds; providing procedures for
127 correcting misallocated funds; providing deadlines for
128 notifying the department of changes to business
129 boundaries; providing rulemaking authority; amending
130 ss. 212.20, 212.205, 218.64, and 288.0001, F.S.;

131 conforming provisions to changes made by the act;
132 creating s. 213.0537, F.S.; authorizing the department
133 to provide certain official correspondence to
134 taxpayers electronically upon the affirmative request
135 of the taxpayer; providing definitions; amending s.
136 213.21, F.S.; tolling the period for filing a claim
137 for refund for certain transactions during certain
138 audit periods; amending s. 220.1105, F.S.; revising
139 the definition of the term "final tax liability" for
140 certain purposes; providing for retroactive
141 application; amending s. 220.1845, F.S.; increasing,
142 for a specified fiscal year, the total amount of
143 contaminated site rehabilitation tax credits; creating
144 s. 220.197, F.S.; defining the term "NAICS" for
145 purposes of a certain tax credit; providing a credit
146 against the corporate income tax in a specified amount
147 and taxable year for certain taxpayers in car rental
148 or leasing industries; providing for retroactive
149 operation; repealing s. 288.11625, F.S., relating to
150 the Sports Development Program; amending s. 376.30781,

151 F.S.; increasing, for a specified fiscal year, the
152 total amount of tax credits for the rehabilitation of
153 drycleaning-solvent-contaminated sites and brownfield
154 sites in designated brownfield areas; amending s.
155 413.4021, F.S.; increasing the percent of revenues
156 collected from the tax collection enforcement
157 diversion program for specified purposes; amending s.
158 443.163, F.S.; providing that corrections to
159 electronically filed reemployment tax reports must
160 also be filed electronically; revising penalties;
161 removing the requirement for certain parties to file
162 electronically; removing the requirement that requests
163 for waivers from statutory requirements be in writing;
164 amending s. 626.932, F.S.; revising downward the
165 surplus lines tax rate; revising the operation of the
166 surplus lines tax for policies covering risks outside
167 the state; amending s. 718.111, F.S.; providing that a
168 condominium association may take certain actions
169 relating to a challenge to ad valorem taxes in its own
170 name or on behalf of unit owners; providing
171 applicability; providing sales tax exemptions for
172 certain clothing, school supplies, personal computers,
173 and personal computer-related accessories during a
174 certain timeframe; defining terms; specifying
175 locations where the exemptions do not apply;

176 | authorizing certain dealers to opt out of
 177 | participating in the exemptions, subject to certain
 178 | conditions; authorizing the department to adopt
 179 | emergency rules; providing an appropriation; providing
 180 | sales tax exemptions for certain disaster preparedness
 181 | supplies during a certain timeframe; specifying
 182 | locations where the exemptions do not apply;
 183 | authorizing the department to adopt emergency rules;
 184 | providing appropriations; providing a directive to the
 185 | Division of Law Revision; authorizing the Department
 186 | of Revenue to adopt emergency rules for certain
 187 | purposes; providing effective dates.

188 |

189 | Be It Enacted by the Legislature of the State of Florida:

190 |

191 | Section 1. Paragraphs (a), (b), and (e) of subsection (5)
 192 | of section 125.0104, Florida Statutes, are amended, and
 193 | paragraph (f) is added to that subsection, to read:

194 | 125.0104 Tourist development tax; procedure for levying;
 195 | authorized uses; referendum; enforcement.—

196 | (5) AUTHORIZED USES OF REVENUE.—

197 | (a) Except for counties identified in paragraph (f), all
 198 | tax revenues received pursuant to this section by a county
 199 | imposing the tourist development tax shall be used by that
 200 | county for the following purposes only:

201 1. To acquire, construct, extend, enlarge, remodel,
 202 repair, improve, maintain, operate, or promote one or more:
 203 a. Publicly owned and operated convention centers, sports
 204 stadiums, sports arenas, coliseums, or auditoriums within the
 205 boundaries of the county or subcounty special taxing district in
 206 which the tax is levied;
 207 b. Auditoriums that are publicly owned but are operated by
 208 organizations that are exempt from federal taxation pursuant to
 209 26 U.S.C. s. 501(c)(3) and open to the public, within the
 210 boundaries of the county or subcounty special taxing district in
 211 which the tax is levied; ~~or~~
 212 c. Aquariums or museums that are publicly owned and
 213 operated or owned and operated by not-for-profit organizations
 214 and open to the public, within the boundaries of the county or
 215 subcounty special taxing district in which the tax is levied; or
 216 d. Parks or trails that are publicly owned and operated or
 217 owned and operated by not-for-profit organizations and open to
 218 the public, within the boundaries of the county or subcounty
 219 special taxing district in which the tax is levied;
 220 2. To promote zoological parks that are publicly owned and
 221 operated or owned and operated by not-for-profit organizations
 222 and open to the public;
 223 3. To promote and advertise tourism in this state and
 224 nationally and internationally; however, if tax revenues are
 225 expended for an activity, service, venue, or event, the

226 activity, service, venue, or event must have as one of its main
227 purposes the attraction of tourists as evidenced by the
228 promotion of the activity, service, venue, or event to tourists;

229 4. To fund convention bureaus, tourist bureaus, tourist
230 information centers, and news bureaus as county agencies or by
231 contract with the chambers of commerce or similar associations
232 in the county, which may include any indirect administrative
233 costs for services performed by the county on behalf of the
234 promotion agency;

235 5. To finance beach park facilities, or beach, channel,
236 estuary, or lagoon improvement, maintenance, renourishment,
237 restoration, and erosion control, including construction of
238 beach groins and shoreline protection, enhancement, cleanup, or
239 restoration of inland lakes and rivers to which there is public
240 access as those uses relate to the physical preservation of the
241 beach, shoreline, channel, estuary, lagoon, or inland lake or
242 river. However, any funds identified by a county as the local
243 matching source for beach renourishment, restoration, or erosion
244 control projects included in the long-range budget plan of the
245 state's Beach Management Plan, pursuant to s. 161.091, or funds
246 contractually obligated by a county in the financial plan for a
247 federally authorized shore protection project may not be used or
248 loaned for any other purpose. In counties of fewer than 100,000
249 population, up to 10 percent of the revenues from the tourist
250 development tax may be used for beach park facilities; or

251 6. To acquire, construct, extend, enlarge, remodel,
252 repair, improve, maintain, operate, or finance public facilities
253 within the boundaries of the county or subcounty special taxing
254 district in which the tax is levied, if the public facilities
255 are needed to increase tourist-related business activities in
256 the county or subcounty special district and are recommended by
257 the county tourist development council created pursuant to
258 paragraph (4) (e). Tax revenues may be used for any related land
259 acquisition, land improvement, design and engineering costs, and
260 all other professional and related costs required to bring the
261 public facilities into service. As used in this subparagraph,
262 the term "public facilities" means major capital improvements
263 that have a life expectancy of 5 or more years, including, but
264 not limited to, transportation, sanitary sewer, solid waste,
265 drainage, potable water, and pedestrian facilities. Tax revenues
266 may be used for these purposes only if the following conditions
267 are satisfied:

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

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

275 c. No more than 70 percent of the cost of the proposed

276 public facilities will be paid for with tourist development tax
277 revenues, and sources of funding for the remaining cost are
278 identified and confirmed by the county governing board;

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

282 e. An independent professional analysis, performed at the
283 expense of the county tourist development council, demonstrates
284 the positive impact of the infrastructure project on tourist-
285 related businesses in the county.

286 7. To finance water quality improvement projects,
287 including, but not limited to:

288 a. Flood mitigation.

289 b. Seagrass or seaweed removal.

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

291 d. Waterway network restoration measures.

292 e. Septic-to-sewer conversion projects that are primarily
293 undertaken to reduce or prevent the discharge of untreated or
294 partially treated wastewater into surface water that is
295 important to the local tourism industry if the applicable septic
296 tank is:

297 (I) Within 2 miles of any surface water other than those
298 designated as Outstanding Florida Waters as provided in s.

299 403.061(27); or

300 (II) Within 5 miles of any surface water designated as

301 Outstanding Florida Waters pursuant to s. 403.061(27).

302

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

306 (b) Tax revenues received pursuant to this section by a
307 county of less than 950,000 ~~750,000~~ population imposing a
308 tourist development tax may only be used by that county for the
309 following purposes in addition to those purposes allowed
310 pursuant to paragraph (a): to acquire, construct, extend,
311 enlarge, remodel, repair, improve, maintain, operate, or promote
312 one or more zoological parks, fishing piers or nature centers
313 which are publicly owned and operated or owned and operated by
314 not-for-profit organizations and open to the public. All
315 population figures relating to this subsection shall be based on
316 the most recent population estimates prepared pursuant to the
317 provisions of s. 186.901. These population estimates shall be
318 those in effect on July 1 of each year.

319 (e) Any use of the local option tourist development tax
320 revenues collected pursuant to this section for a purpose not
321 expressly authorized by paragraph (3)(l) or paragraph (3)(n) or
322 paragraphs (a)-(d) and (f) of this subsection is expressly
323 prohibited.

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

326 development tax shall be used by that county for the following
327 purposes only:

328 1. Revenues may be used to complete any project underway
329 as of the effective date of this act or to perform any contract
330 in existence on the effective date of this act, pursuant to this
331 section as this section existed before the effective date of
332 this act. Revenues may not be used to renew or extend such
333 contracts or projects. Bonds or other debt outstanding as of the
334 effective date of this act may be refinanced, but the duration
335 of such debt pledging the tourist development tax may not be
336 extended and the outstanding principal may not be increased,
337 except to account for the costs of issuance.

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

341 a. Fifty percent shall be distributed monthly to the
342 governing boards of municipalities within the county and the
343 county. Distributions to each municipality shall be in
344 proportion to the amount collected in the prior month within
345 each municipality as a share of the total collected in the prior
346 month in the county as a whole. Distributions to the county
347 shall be in proportion to the amount collected in the prior
348 month within the unincorporated area of the county as a share of
349 the total collected in the prior month in the county as a whole.
350 These distributions may be used by the receiving jurisdiction

351 to:

352 (I) Promote and advertise tourism and fund convention
353 bureaus, tourist bureaus, tourist information centers, and news
354 bureaus. Municipalities receiving revenue under this sub-
355 subparagraph may enter into an interlocal agreement to use such
356 revenue to receive services provided by the entity receiving
357 funds under sub-sub-subparagraph s. 212.0305(4)(b)2.b.(III).

358 (II) Reimburse expenses incurred in providing public
359 safety services, including emergency medical services as defined
360 in s. 401.107(3), and law enforcement services, which are needed
361 to address impacts related to increased tourism and visitors to
362 an area. However, if taxes collected pursuant to this section
363 are used to reimburse emergency medical services or public
364 safety services for tourism or special events, the governing
365 board of a county or municipality may not use such taxes to
366 supplant the normal operating expenses of an emergency medical
367 services department, a fire department, a sheriff's office, or a
368 police department.

369 (III) Acquire, construct, extend, enlarge, remodel,
370 repair, improve, maintain, operate, or promote parks or trails
371 that are publicly owned and operated or owned and operated by
372 not-for-profit organizations and open to the public, within the
373 boundaries of the county or subcounty special taxing district in
374 which the tax is levied.

375 (IV) Acquire, construct, extend, enlarge, remodel, repair,

376 improve, maintain, operate, or finance public facilities within
377 the boundaries of the jurisdiction, if the public facilities are
378 needed to preserve or increase tourist-related business
379 activities in the jurisdiction. Tax revenues may be used for any
380 related land acquisition, land improvement, design and
381 engineering costs, and all other professional and related costs
382 required to bring the public facilities into service. As used in
383 this subparagraph, the term "public facilities" means major
384 capital improvements that have a life expectancy of 5 or more
385 years, including, but not limited to, transportation; sanitary
386 sewer, including solid waste, drainage, and potable water; and
387 pedestrian facilities. Tax distributions may be used for these
388 purposes only if the following conditions are satisfied:

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

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

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

399 (D) An independent professional analysis, performed at the
400 expense of the jurisdiction, demonstrates the positive impact of

401 the infrastructure project on tourist-related businesses in the
402 jurisdiction.

403 b. Twenty percent shall be distributed to the county to
404 fund the primary bureau, department, or association responsible
405 for organizing, funding, and promoting opportunities for artists
406 and cultural organizations within the county.

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

411 Section 2. Effective upon this act becoming a law,
412 paragraphs (c) and (d) of subsection (11) of section 192.001,
413 Florida Statutes, are amended to read:

414 192.001 Definitions.—All definitions set out in chapters 1
415 and 200 that are applicable to this chapter are included herein.
416 In addition, the following definitions shall apply in the
417 imposition of ad valorem taxes:

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

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

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

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

445 3. Notwithstanding any provision in this section to the
446 contrary, the term "inventory," for all levies other than school
447 district levies, also means construction equipment owned by a
448 heavy equipment rental dealer that is for sale or short-term
449 rental in the normal course of business on the annual assessment
450 date. For the purposes of this chapter and chapter 196, the term

451 "heavy equipment rental dealer" means a person or entity
452 principally engaged in the business of short-term rental and
453 sale of equipment described under 532412 of the North American
454 Industry Classification System including attachments for the
455 equipment or other ancillary equipment. As used in this
456 subparagraph, the term "short-term rental" means the rental of a
457 dealer's heavy equipment rental property for less than 365 days
458 under an open-ended contract or under a contract with unlimited
459 terms. The prior short-term rental of any construction or
460 industrial equipment does not disqualify such property from
461 qualifying as inventory under this paragraph following the term
462 of such rental. The term "inventory" does not include heavy
463 equipment rented with an operator.

464 (d) "Tangible personal property" means all goods,
465 chattels, and other articles of value (but does not include the
466 vehicular items enumerated in s. 1(b), Art. VII of the State
467 Constitution and elsewhere defined) capable of manual possession
468 and whose chief value is intrinsic to the article itself.
469 "Construction work in progress" consists of those items of
470 tangible personal property commonly known as fixtures,
471 machinery, and equipment when in the process of being installed
472 in new or expanded improvements to real property and whose value
473 is materially enhanced upon connection or use with a
474 preexisting, taxable, operational system or facility.
475 Construction work in progress shall be deemed substantially

476 completed when connected with the preexisting, taxable,
477 operational system or facility. For the purposes of tangible
478 personal property constructed or installed by an electric
479 utility, construction work in progress is not deemed
480 substantially completed unless all permits or approvals required
481 for commercial operation have been received or approved.

482 Inventory and household goods are expressly excluded from this
483 definition.

484 Section 3. The amendment made by this act to s.
485 192.001(11)(d), Florida Statutes, first applies to the 2020
486 property tax roll and operates retroactively to January 1, 2020.

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

489 193.1557 Assessment of certain property damaged or
490 destroyed by Hurricane Michael.—For property damaged or
491 destroyed by Hurricane Michael in 2018, s. 193.155(4)(b), s.
492 193.1554(6)(b), or s. 193.1555(6)(b) applies to changes,
493 additions, or improvements commenced within 5 years after
494 January 1, 2019. This section applies to the 2019-2023 tax years
495 and shall stand repealed on December 31, 2023.

496 Section 5. Paragraph (e) of subsection (3) of section
497 194.011, Florida Statutes, is amended to read:

498 194.011 Assessment notice; objections to assessments.—

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

501 Notwithstanding s. 195.022, a county officer may not refuse to
502 accept a form provided by the department for this purpose if the
503 taxpayer chooses to use it. A petition to the value adjustment
504 board must be signed by the taxpayer or be accompanied at the
505 time of filing by the taxpayer's written authorization or power
506 of attorney, unless the person filing the petition is listed in
507 s. 194.034(1)(a). A person listed in s. 194.034(1)(a) may file a
508 petition with a value adjustment board without the taxpayer's
509 signature or written authorization by certifying under penalty
510 of perjury that he or she has authorization to file the petition
511 on behalf of the taxpayer. If a taxpayer notifies the value
512 adjustment board that a petition has been filed for the
513 taxpayer's property without his or her consent, the value
514 adjustment board may require the person filing the petition to
515 provide written authorization from the taxpayer authorizing the
516 person to proceed with the appeal before a hearing is held. If
517 the value adjustment board finds that a person listed in s.
518 194.034(1)(a) willfully and knowingly filed a petition that was
519 not authorized by the taxpayer, the value adjustment board shall
520 require such person to provide the taxpayer's written
521 authorization for representation to the value adjustment board
522 clerk before any petition filed by that person is heard, for 1
523 year after imposition of such requirement by the value
524 adjustment board. A power of attorney or written authorization
525 is valid for 1 assessment year, and a new power of attorney or

526 written authorization by the taxpayer is required for each
527 subsequent assessment year. A petition shall also describe the
528 property by parcel number and shall be filed as follows:

529 (e)1. A condominium association, as defined in s. 718.103,
530 a cooperative association, as defined in s. 719.103, or any
531 homeowners' association, as defined in s. 723.075, with approval
532 of its board of administration or directors, may file with the
533 value adjustment board a single joint petition on behalf of any
534 association members who own units or parcels of property which
535 the property appraiser determines are substantially similar with
536 respect to location, proximity to amenities, number of rooms,
537 living area, and condition. The condominium association,
538 cooperative association, or homeowners' association ~~as defined~~
539 ~~in s. 723.075~~ shall provide the unit or parcel owners with
540 notice of its intent to petition the value adjustment board and
541 shall provide at least 20 days for a unit or parcel owner to
542 elect, in writing, that his or her unit or parcel not be
543 included in the petition.

544 2. A condominium association, as defined in s. 718.103, or
545 a cooperative association, as defined in s. 719.103, that has
546 filed a single joint petition under this subsection may continue
547 to represent, prosecute, and defend the unit owners through any
548 related subsequent proceeding in any tribunal, including
549 judicial review under part II of this chapter and any appeals.
550 This subparagraph is intended to clarify existing law and

551 applies to cases pending on July 1, 2020.

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

554 194.035 Special magistrates; property evaluators.—

555 (1) In counties having a population of more than 75,000,
556 the board shall appoint special magistrates for the purpose of
557 taking testimony and making recommendations to the board, which
558 recommendations the board may act upon without further hearing.
559 These special magistrates may not be elected or appointed
560 officials or employees of the county but shall be selected from
561 a list of those qualified individuals who are willing to serve
562 as special magistrates. Employees and elected or appointed
563 officials of a taxing jurisdiction or of the state may not serve
564 as special magistrates. The clerk of the board shall annually
565 notify such individuals or their professional associations to
566 make known to them that opportunities to serve as special
567 magistrates exist. The Department of Revenue shall provide a
568 list of qualified special magistrates to any county with a
569 population of 75,000 or less. Subject to appropriation, the
570 department shall reimburse counties with a population of 75,000
571 or less for payments made to special magistrates appointed for
572 the purpose of taking testimony and making recommendations to
573 the value adjustment board pursuant to this section. The
574 department shall establish a reasonable range for payments per
575 case to special magistrates based on such payments in other

576 | counties. Requests for reimbursement of payments outside this
577 | range shall be justified by the county. If the total of all
578 | requests for reimbursement in any year exceeds the amount
579 | available pursuant to this section, payments to all counties
580 | shall be prorated accordingly. If a county having a population
581 | less than 75,000 does not appoint a special magistrate to hear
582 | each petition, the person or persons designated to hear
583 | petitions before the value adjustment board or the attorney
584 | appointed to advise the value adjustment board shall attend the
585 | training provided pursuant to subsection (3), regardless of
586 | whether the person would otherwise be required to attend, but
587 | shall not be required to pay the tuition fee specified in
588 | subsection (3). A special magistrate appointed to hear issues of
589 | exemptions, classifications, and determinations that a change of
590 | ownership, a change of ownership or control, or a qualifying
591 | improvement has occurred shall be a member of The Florida Bar
592 | with no less than 5 years' experience in the area of ad valorem
593 | taxation. A special magistrate appointed to hear issues
594 | regarding the valuation of real estate shall be a state
595 | certified real estate appraiser with not less than 5 years'
596 | experience in real property valuation. A special magistrate
597 | appointed to hear issues regarding the valuation of tangible
598 | personal property shall be a designated member of a nationally
599 | recognized appraiser's organization with not less than 5 years'
600 | experience in tangible personal property valuation. A special

601 magistrate need not be a resident of the county in which he or
602 she serves. A special magistrate may not represent a person
603 before the board in any tax year during which he or she has
604 served that board as a special magistrate. An appraisal
605 performed by a special magistrate who served on the board as a
606 special magistrate during the tax year may not be submitted as
607 evidence to the value adjustment board. Before appointing a
608 special magistrate, a value adjustment board shall verify the
609 special magistrate's qualifications. The value adjustment board
610 shall ensure that the selection of special magistrates is based
611 solely upon the experience and qualifications of the special
612 magistrate and is not influenced by the property appraiser. The
613 special magistrate shall accurately and completely preserve all
614 testimony and, in making recommendations to the value adjustment
615 board, shall include proposed findings of fact, conclusions of
616 law, and reasons for upholding or overturning the determination
617 of the property appraiser. The expense of hearings before
618 magistrates and any compensation of special magistrates shall be
619 borne three-fifths by the board of county commissioners and two-
620 fifths by the school board. When appointing special magistrates
621 or when scheduling special magistrates for specific hearings,
622 the board, the board attorney, and the board clerk may not
623 consider the dollar amount or percentage of any assessment
624 reductions recommended by any special magistrate in the current
625 year or in any previous year.

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

628 194.181 Parties to a tax suit.—

629 (2) (a) In any case brought by a ~~the~~ taxpayer or a
 630 condominium or cooperative association, as defined in ss.
 631 718.103 and 719.103 respectively, on behalf of some or all unit
 632 owners, contesting the assessment of any property, the county
 633 property appraiser is the ~~shall be~~ party defendant.

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

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

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

- 647 a. Retain their own counsel to defend the appeal;
- 648 b. Choose not to defend the appeal; or
- 649 c. Be represented together with other unit owners in the
 650 response or answer filed by the association.

651 3. The notice required in subparagraph 2. must be hand-
652 delivered or sent by certified mail, return receipt requested,
653 to the unit owners and posted conspicuously on the condominium
654 or cooperative property in the same manner as for notice of
655 board meetings under ss. 718.112(2) and 719.106(1). However, the
656 notice may be electronically transmitted to any unit owner who
657 has expressly consented in writing to receiving such notices
658 through electronic transmission. The association must provide at
659 least 14 days for unit owners to respond to the notice. Any unit
660 owner who fails to respond to the association's notice will be
661 represented in the response or answer filed by the association.

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

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

667 195.073 Classification of property.—All items required by
668 law to be on the assessment rolls must receive a classification
669 based upon the use of the property. The department shall
670 promulgate uniform definitions for all classifications. The
671 department may designate other subclassifications of property.
672 No assessment roll may be approved by the department which does
673 not show proper classifications.

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

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

- 679 1. Single family.
- 680 2. Mobile homes.
- 681 3. Multifamily, up to nine units.
- 682 4. Condominiums.
- 683 5. Cooperatives.
- 684 6. Retirement homes.

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

687 Section 9. Subsection (2) and paragraph (a) of subsection
688 (3) of section 195.096, Florida Statutes, are amended to read:
689 195.096 Review of assessment rolls.—

690 (2) The department shall conduct, no less frequently than
691 once every 2 years, an in-depth review of the real property
692 assessment roll ~~rolls~~ of each county. The department need not
693 individually study every use-class of property set forth in s.
694 195.073, but shall at a minimum study the level of assessment in
695 relation to just value of each classification specified in
696 subsection (3). Such in-depth review may include proceedings of
697 the value adjustment board and the audit or review of procedures
698 used by the counties to appraise property.

699 (a) The department shall, at least 30 days prior to the
700 beginning of an in-depth review in any county, notify the

701 property appraiser in the county of the pending review. At the
702 request of the property appraiser, the department shall consult
703 with the property appraiser regarding the classifications and
704 strata to be studied, in order that the review will be useful to
705 the property appraiser in evaluating his or her procedures.

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

713 (c) In conducting assessment ratio studies, the department
714 must use all practicable steps, including stratified statistical
715 and analytical reviews and sale-qualification studies, to
716 maximize the representativeness or statistical reliability of
717 samples of properties in tests of each classification, stratum,
718 or roll made the subject of a ratio study published by it. The
719 department shall document and retain records of the measures of
720 representativeness of the properties studied in compliance with
721 this section. Such documentation must include a record of
722 findings used as the basis for the approval or disapproval of
723 the tax roll in each county pursuant to s. 193.1142. In
724 addition, to the greatest extent practicable, the department
725 shall study assessment roll strata by subclassifications such as

726 value groups and market areas for each classification or stratum
727 to be studied, to maximize the representativeness of ratio study
728 samples. For purposes of this section, the department shall rely
729 primarily on an assessment-to-sales-ratio study in conducting
730 assessment ratio studies in those classifications of property
731 specified in subsection (3) for which there are adequate market
732 sales. The department shall compute the median and the value-
733 weighted mean for each classification or subclassification
734 studied and for the roll as a whole.

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

738 (e) The department and each property appraiser shall
739 cooperate in the conduct of these reviews, and each shall make
740 available to the other all matters and records bearing on the
741 preparation and computation of the reviews. The property
742 appraisers shall provide any and all data requested by the
743 department in the conduct of the studies, including electronic
744 data processing tapes. Any and all data and samples developed or
745 obtained by the department in the conduct of the studies shall
746 be confidential and exempt from the provisions of s. 119.07(1)
747 until a presentation of the findings of the study is made to the
748 property appraiser. After the presentation of the findings, the
749 department shall provide any and all data requested by a
750 property appraiser developed or obtained in the conduct of the

751 studies, including tapes. Direct reimbursable costs of providing
752 the data shall be borne by the party who requested it. Copies of
753 existing data or records, whether maintained or required
754 pursuant to law or rule, or data or records otherwise
755 maintained, shall be submitted within 30 days from the date
756 requested, in the case of written or printed information, and
757 within 14 days from the date requested, in the case of
758 computerized information.

759 (f) Within 120 days after receipt of a county assessment
760 roll by the executive director of the department pursuant to s.
761 193.1142(1), or within 10 days after approval of the assessment
762 roll, whichever is later, the department shall complete the
763 review for that county and publish the department's findings.
764 The findings must include ~~a statement of the confidence interval~~
765 ~~for the median and such other~~ measures as may be appropriate for
766 each classification or subclassification studied ~~and for the~~
767 ~~roll as a whole,~~ and related statistical and analytical details.
768 The measures in the findings must be based on:

- 769 1. A 95-percent level of confidence; or
770 2. Ratio study standards that are generally accepted by
771 professional appraisal organizations in developing a
772 statistically valid sampling plan if a 95-percent level of
773 confidence is not attainable.

774 (3) (a) Upon completion of review pursuant to paragraph
775 (2) (f), the department shall publish the results of reviews

776 conducted under this section. The results must include all
777 statistical and analytical measures computed under this section
778 for the real property assessment roll ~~as a whole, the personal~~
779 ~~property assessment roll as a whole,~~ and independently for the
780 following real property classes if the classes constituted 5
781 percent or more of the total assessed value of real property in
782 a county on the previous tax roll:

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

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

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

791 4. Vacant lots.

792 5. Nonagricultural acreage and other undeveloped parcels.

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

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

798

799 If one of the above classes constituted less than 5 percent of
800 the total assessed value of all real property in a county on the

801 previous assessment roll, the department may combine it with one
802 or more other classes of real property for purposes of
803 assessment ratio studies or use the weighted average of the
804 other classes for purposes of calculating the level of
805 assessment for all real property in a county. The department
806 shall also publish such results for any subclassifications of
807 the classes or assessment rolls it may have chosen to study.

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

811 196.173 Exemption for deployed servicemembers.—

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

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

817 (b) Operation Joint Guardian, which began on June 12,
818 1999.

819 (c) Operation Noble Eagle, which began on September 15,
820 2001.

821 ~~(d) Operation Enduring Freedom, which began on October 7,~~
822 ~~2001, and ended on December 31, 2014.~~

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

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

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

826 | which began in January 2007.

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

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

829 | in August 2009.

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

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

832 | 2011.

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

834 | 8, 2014.

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

836 | 2014.

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

838 | January 1, 2015.

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

840 | 2015.

841 | (o) Operation Juniper Shield, which began in February

842 | 2007.

843 | (p) Operation Pacific Eagle, which began in September

844 | 2017.

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

846 |

847 | The Department of Revenue shall notify all property appraisers

848 | and tax collectors in this state of the designated military

849 | operations.

850 | Section 11. The amendment made by this act to s.

851 196.173(2), Florida Statutes, applies to ad valorem tax rolls for
852 the 2020 tax year and thereafter.

853 Section 12. Application deadline for additional ad valorem
854 tax exemption for specified deployments.-

855 (1) Notwithstanding the filing deadlines contained in s.
856 196.173(6), Florida Statutes, the deadline for an applicant to
857 file an application with the property appraiser for an
858 additional ad valorem tax exemption under s. 196.173, Florida
859 Statutes, for the 2020 tax year is June 1, 2020.

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

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

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

866 (c) The applicant produces sufficient evidence, as
867 determined by the property appraiser, which demonstrates that
868 the applicant was unable to apply for the exemption in a timely
869 manner or otherwise demonstrates extenuating circumstances that
870 warrant granting the exemption.

871 (3) If the property appraiser denies an application under
872 subsection (2), the applicant may file, pursuant to s.
873 194.011(3), Florida Statutes, a petition with the value
874 adjustment board which requests that the exemption be granted.
875 Such petition must be filed on or before the 25th day after the

876 property appraiser mails the notice required under s.
 877 194.011(1), Florida Statutes. Notwithstanding s. 194.013,
 878 Florida Statutes, the eligible servicemember is not required to
 879 pay a filing fee for such petition. Upon reviewing the petition,
 880 the value adjustment board may grant the exemption if the
 881 applicant is qualified for the exemption and demonstrates
 882 extenuating circumstances, as determined by the board, that
 883 warrant granting the exemption.

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

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

888 196.197 Additional provisions for exempting property used
 889 by hospitals, nursing homes, and homes for special services.—In
 890 addition to criteria for granting exemptions for charitable use
 891 of property set forth in other sections of this chapter,
 892 hospitals, nursing homes, and homes for special services shall
 893 be exempt to the extent that they meet the following criteria:

894 (3) (a) The county property appraiser shall make the
 895 calculations described in this paragraph. In determining the
 896 extent of the exemption to be granted to institutions licensed
 897 as hospitals, the unadjusted exempt value of a parcel and the
 898 unadjusted exempt value of tangible personal property shall be
 899 multiplied by a fraction, not to exceed one, the numerator of
 900 which is the county net community benefit expense, as determined

901 under paragraph (b), and the denominator of which is the county
902 tax assessment. For purposes of this subsection:

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

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

910 3. The term "parcel tax assessment" is the product of the
911 unadjusted exempt value for a parcel for the immediately prior
912 year and the most recent final adopted millage rate applicable
913 to the parcel.

914 4. The term "adopted millage rate applicable to the
915 tangible personal property" is the sum of all ad valorem tax
916 rates levied by all taxing jurisdictions within which tangible
917 personal property is located.

918 5. The term "tangible personal property tax assessment" is
919 the product of the unadjusted exempt value for tangible personal
920 property for the immediately prior year and the most recent
921 final adopted millage rate applicable to the tangible personal
922 property.

923 6. The term "county tax assessment" is the sum of all
924 parcel tax assessments and tangible personal property tax
925 assessments in a county for property owned by the applicant and

926 for which an exemption is being sought.

927 (b) The county net community benefit expense, to be
928 determined by the applicant, is that portion of the net
929 community benefit expense reported by the applicant on its most
930 recently filed Internal Revenue Service Form 990, schedule H,
931 attributable to those services and activities provided or
932 performed by the hospital in a county.

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

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

937 2. A schedule displaying:

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

940 b. The portion of net community benefit expense reported
941 by the applicant on its most recently filed Internal Revenue
942 Service Form 990, schedule H, attributable to those services and
943 activities provided or performed by the hospital outside of this
944 state; and

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

949 3. A statement signed by the hospital's chief executive
950 officer and independent certified public accountant that, upon

951 each person's reasonable knowledge and belief, the statement of
952 the county net community benefit expense is true and correct.

953 Section 14. Section 196.198, Florida Statutes, is amended
954 to read:

955 196.198 Educational property exemption.—Educational
956 institutions within this state and their property used by them
957 or by any other exempt entity or educational institution
958 exclusively for educational purposes are exempt from taxation.
959 Sheltered workshops providing rehabilitation and retraining of
960 individuals who have disabilities and exempted by a certificate
961 under s. (d) of the federal Fair Labor Standards Act of 1938, as
962 amended, are declared wholly educational in purpose and are
963 exempt from certification, accreditation, and membership
964 requirements set forth in s. 196.012. Those portions of property
965 of college fraternities and sororities certified by the
966 president of the college or university to the appropriate
967 property appraiser as being essential to the educational process
968 are exempt from ad valorem taxation. The use of property by
969 public fairs and expositions chartered by chapter 616 is
970 presumed to be an educational use of such property and is exempt
971 from ad valorem taxation to the extent of such use. Property
972 used exclusively for educational purposes shall be deemed owned
973 by an educational institution if the entity owning 100 percent
974 of the educational institution is owned by the identical persons
975 who own the property, or if the entity owning 100 percent of the

976 | educational institution and the entity owning the property are
977 | owned by the identical natural persons. Land, buildings, and
978 | other improvements to real property used exclusively for
979 | educational purposes shall be deemed owned by an educational
980 | institution if the entity owning 100 percent of the land is a
981 | nonprofit entity and the land is used, under a ground lease or
982 | other contractual arrangement, by an educational institution
983 | that owns the buildings and other improvements to the real
984 | property, is a nonprofit entity under s. 501(c)(3) of the
985 | Internal Revenue Code, and provides education limited to
986 | students in prekindergarten through grade 8. Land, buildings,
987 | and other improvements to real property used exclusively for
988 | educational purposes shall be deemed owned by an educational
989 | institution if the educational institution that currently uses
990 | the land, buildings, and other improvements for educational
991 | purposes received the exemption under this section on the same
992 | property in any 10 prior years, and, under a lease, the
993 | educational institution is responsible for any taxes owed and
994 | for ongoing maintenance and operational expenses for the land,
995 | buildings, and other improvements. For such leasehold
996 | properties, the educational institution shall receive the full
997 | benefit of the exemption. The owner of the property shall
998 | disclose to the educational institution the full amount of the
999 | benefit derived from the exemption and the method for ensuring
1000 | that the educational institution receives the benefit. If legal

1001 title to property is held by a governmental agency that leases
1002 the property to a lessee, the property shall be deemed to be
1003 owned by the governmental agency and used exclusively for
1004 educational purposes if the governmental agency continues to use
1005 such property exclusively for educational purposes pursuant to a
1006 sublease or other contractual agreement with that lessee. If the
1007 title to land is held by the trustee of an irrevocable inter
1008 vivos trust and if the trust grantor owns 100 percent of the
1009 entity that owns an educational institution that is using the
1010 land exclusively for educational purposes, the land is deemed to
1011 be property owned by the educational institution for purposes of
1012 this exemption. Property owned by an educational institution
1013 shall be deemed to be used for an educational purpose if the
1014 institution has taken affirmative steps to prepare the property
1015 for educational use. The term "affirmative steps" means
1016 environmental or land use permitting activities, creation of
1017 architectural plans or schematic drawings, land clearing or site
1018 preparation, construction or renovation activities, or other
1019 similar activities that demonstrate commitment of the property
1020 to an educational use.

1021 Section 15. Effective upon this act becoming a law,
1022 paragraphs (b) through (f) of subsection (2) of section 200.065,
1023 Florida Statutes, are amended to read:

1024 200.065 Method of fixing millage.—

1025 (2) No millage shall be levied until a resolution or

1026 ordinance has been approved by the governing board of the taxing
1027 authority which resolution or ordinance must be approved by the
1028 taxing authority according to the following procedure:

1029 (b) Within 35 days after ~~of~~ certification of value
1030 pursuant to subsection (1), each taxing authority shall advise
1031 the property appraiser of its proposed millage rate, of its
1032 rolled-back rate computed pursuant to subsection (1), and of the
1033 date, time, and place at which a public hearing will be held to
1034 consider the proposed millage rate and the tentative budget. The
1035 property appraiser shall utilize this information in preparing
1036 the notice of proposed property taxes pursuant to s. 200.069.
1037 The deadline for mailing the notice shall be the later of 55
1038 days after certification of value pursuant to subsection (1) or
1039 10 days after either the date the tax roll is approved or the
1040 interim roll procedures under s. 193.1145 are instituted.
1041 However, for counties for which a state of emergency was
1042 declared by executive order or proclamation of the Governor
1043 pursuant to chapter 252, if mailing is not possible during the
1044 state of emergency, the property appraiser may post the notice
1045 on the county's website. If the deadline for mailing the notice
1046 of proposed property taxes is 10 days after the date the tax
1047 roll is approved or the interim roll procedures are instituted,
1048 all subsequent deadlines provided in this section shall be
1049 extended. In addition, the deadline for mailing the notice may
1050 be extended for 30 days in counties for which a state of

1051 emergency was declared by executive order or proclamation of the
1052 Governor pursuant to chapter 252, and property appraisers may
1053 use alternate methods of distribution only when mailing the
1054 notice is not possible. In such event, however, property
1055 appraisers must work with county tax collectors to ensure the
1056 timely assessment and collection of taxes. The number of days by
1057 which the deadlines shall be extended shall equal the number of
1058 days by which the deadline for mailing the notice of proposed
1059 taxes is extended beyond 55 days after certification. If any
1060 taxing authority fails to provide the information required in
1061 this paragraph to the property appraiser in a timely fashion,
1062 the taxing authority shall be prohibited from levying a millage
1063 rate greater than the rolled-back rate computed pursuant to
1064 subsection (1) for the upcoming fiscal year, which rate shall be
1065 computed by the property appraiser and used in preparing the
1066 notice of proposed property taxes. Each multicounty taxing
1067 authority that levies taxes in any county that has extended the
1068 deadline for mailing the notice due to a declared state of
1069 emergency and that has noticed hearings in other counties must
1070 advertise the hearing at which it intends to adopt a tentative
1071 budget and millage rate in a newspaper of general paid
1072 circulation within each county not less than 2 days or more than
1073 5 days before the hearing.

1074 (d) Within 15 days after the meeting adopting the
1075 tentative budget, the taxing authority shall advertise in a

1076 newspaper of general circulation in the county as provided in
1077 subsection (3), its intent to finally adopt a millage rate and
1078 budget. A public hearing to finalize the budget and adopt a
1079 millage rate shall be held not less than 2 days nor more than 5
1080 days after the day that the advertisement is first published. In
1081 the event of a need to postpone or recess the final meeting due
1082 to a declared state of emergency, the taxing authority may
1083 postpone or recess the hearing for up to 7 days and shall post a
1084 prominent notice at the place of the original hearing showing
1085 the date, time, and place where the hearing will be reconvened.
1086 The posted notice shall measure not less than 8.5 by 11 inches.
1087 The taxing authority shall make every reasonable effort to
1088 provide reasonable notification of the continued hearing to the
1089 taxpayers. The information must also be posted on the taxing
1090 authority's website. During the hearing, the governing body of
1091 the taxing authority shall amend the adopted tentative budget as
1092 it sees fit, adopt a final budget, and adopt a resolution or
1093 ordinance stating the millage rate to be levied. The resolution
1094 or ordinance shall state the percent, if any, by which the
1095 millage rate to be levied exceeds the rolled-back rate computed
1096 pursuant to subsection (1), which shall be characterized as the
1097 percentage increase in property taxes adopted by the governing
1098 body. The adoption of the budget and the millage-levy resolution
1099 or ordinance shall be by separate votes. For each taxing
1100 authority levying millage, the name of the taxing authority, the

1101 rolled-back rate, the percentage increase, and the millage rate
1102 to be levied shall be publicly announced before ~~prior to~~ the
1103 adoption of the millage-levy resolution or ordinance. In no
1104 event may the millage rate adopted pursuant to this paragraph
1105 exceed the millage rate tentatively adopted pursuant to
1106 paragraph (c). If the rate tentatively adopted pursuant to
1107 paragraph (c) exceeds the proposed rate provided to the property
1108 appraiser pursuant to paragraph (b), or as subsequently adjusted
1109 pursuant to subsection (11), each taxpayer within the
1110 jurisdiction of the taxing authority shall be sent notice by
1111 first-class mail of his or her taxes under the tentatively
1112 adopted millage rate and his or her taxes under the previously
1113 proposed rate. The notice must be prepared by the property
1114 appraiser, at the expense of the taxing authority, and must
1115 generally conform to the requirements of s. 200.069. If such
1116 additional notice is necessary, its mailing must precede the
1117 hearing held pursuant to this paragraph by not less than 10 days
1118 and not more than 15 days.

1119 (e)1. In the hearings required pursuant to paragraphs (c)
1120 and (d), the first substantive issue discussed shall be the
1121 percentage increase in millage over the rolled-back rate
1122 necessary to fund the budget, if any, and the specific purposes
1123 for which ad valorem tax revenues are being increased. During
1124 such discussion, the governing body shall hear comments
1125 regarding the proposed increase and explain the reasons for the

1126 | proposed increase over the rolled-back rate. The general public
1127 | shall be allowed to speak and to ask questions before ~~prior to~~
1128 | adoption of any measures by the governing body. The governing
1129 | body shall adopt its tentative or final millage rate before
1130 | ~~prior to~~ adopting its tentative or final budget.

1131 | 2. These hearings shall be held after 5 p.m. if scheduled
1132 | on a day other than Saturday. No hearing shall be held on a
1133 | Sunday. The county commission shall not schedule its hearings on
1134 | days scheduled for hearings by the school board. The hearing
1135 | dates scheduled by the county commission and school board shall
1136 | not be utilized by any other taxing authority within the county
1137 | for its public hearings. However, in counties for which a state
1138 | of emergency was declared by executive order or proclamation of
1139 | the Governor pursuant to chapter 252 and the rescheduling of
1140 | hearings on the same day is unavoidable, the county commission
1141 | and school board must conduct their hearings at different times,
1142 | and other taxing authorities must schedule their hearings so as
1143 | not to conflict with the times of the county commission and
1144 | school board hearings. A multicounty taxing authority shall make
1145 | every reasonable effort to avoid scheduling hearings on days
1146 | utilized by the counties or school districts within its
1147 | jurisdiction. Tax levies and budgets for dependent special
1148 | taxing districts shall be adopted at the hearings for the taxing
1149 | authority to which such districts are dependent, following such
1150 | discussion and adoption of levies and budgets for the superior

1151 taxing authority. A taxing authority may adopt the tax levies
1152 for all of its dependent special taxing districts, and may adopt
1153 the budgets for all of its dependent special taxing districts,
1154 by a single unanimous vote. However, if a member of the general
1155 public requests that the tax levy or budget of a dependent
1156 special taxing district be separately discussed and separately
1157 adopted, the taxing authority shall discuss and adopt that tax
1158 levy or budget separately. If, due to circumstances beyond the
1159 control of the taxing authority, including a state of emergency
1160 declared by executive order or proclamation of the Governor
1161 pursuant to chapter 252, the hearing provided for in paragraph
1162 (c) or paragraph (d) is recessed or postponed, the taxing
1163 authority shall publish a notice in a newspaper of general paid
1164 circulation in the county. The notice shall state the time and
1165 place for the continuation of the hearing and shall be published
1166 at least 2 days but not more than 5 days before ~~prior to~~ the
1167 date the hearing will be continued. In the event of postponement
1168 or recess due to a declared state of emergency, all subsequent
1169 dates in this section shall be extended by the number of days of
1170 the postponement or recess. Notice of the postponement or recess
1171 must be in writing by the affected taxing authority to the tax
1172 collector, the property appraiser, and the Department of Revenue
1173 within 3 calendar days after the postponement or recess. In the
1174 event of such extension, the affected taxing authority must work
1175 with the county tax collector and property appraiser to ensure

1176 timely assessment and collection of taxes.

1177 (f)1. Notwithstanding any provisions of paragraph (c) to
1178 the contrary, each school district shall advertise its intent to
1179 adopt a tentative budget in a newspaper of general circulation
1180 pursuant to subsection (3) within 29 days after ~~of~~ certification
1181 of value pursuant to subsection (1). Not less than 2 days or
1182 more than 5 days thereafter, the district shall hold a public
1183 hearing on the tentative budget pursuant to the applicable
1184 provisions of paragraph (c). In the event of postponement or
1185 recess due to a declared state of emergency, the school district
1186 may postpone or recess the hearing for up to 7 days and shall
1187 post a prominent notice at the place of the original hearing
1188 showing the date, time, and place where the hearing will be
1189 reconvened. The posted notice shall measure not less than 8.5 by
1190 11 inches. The school district shall make every reasonable
1191 effort to provide reasonable notification of the continued
1192 hearing to the taxpayers. The information must also be posted on
1193 the school district's website.

1194 2. Notwithstanding any provisions of paragraph (b) to the
1195 contrary, each school district shall advise the property
1196 appraiser of its recomputed proposed millage rate within 35 days
1197 after ~~of~~ certification of value pursuant to subsection (1). The
1198 recomputed proposed millage rate of the school district shall be
1199 considered its proposed millage rate for the purposes of
1200 paragraph (b).

1201 3. Notwithstanding any provisions of paragraph (d) to the
1202 contrary, each school district shall hold a public hearing to
1203 finalize the budget and adopt a millage rate within 80 days
1204 after ~~of~~ certification of value pursuant to subsection (1), but
1205 not earlier than 65 days after certification. The hearing shall
1206 be held in accordance with the applicable provisions of
1207 paragraph (d), except that a newspaper advertisement need not
1208 precede the hearing.

1209 Section 16. Section 200.069, Florida Statutes, is amended
1210 to read:

1211 200.069 Notice of proposed property taxes and non-ad
1212 valorem assessments.—Pursuant to s. 200.065(2)(b), the property
1213 appraiser, in the name of the taxing authorities and local
1214 governing boards levying non-ad valorem assessments within his
1215 or her jurisdiction and at the expense of the county, shall
1216 prepare and deliver by first-class mail to each taxpayer to be
1217 listed on the current year's assessment roll a notice of
1218 proposed property taxes, which notice shall contain the elements
1219 and use the format provided in the following form.

1220 Notwithstanding the provisions of s. 195.022, no county officer
1221 shall use a form other than that provided herein. The Department
1222 of Revenue may adjust the spacing and placement on the form of
1223 the elements listed in this section as it considers necessary
1224 based on changes in conditions necessitated by various taxing
1225 authorities. If the elements are in the order listed, the

1226 placement of the listed columns may be varied at the discretion
 1227 and expense of the property appraiser, and the property
 1228 appraiser may use printing technology and devices to complete
 1229 the form, the spacing, and the placement of the information in
 1230 the columns. In addition, the property appraiser may only
 1231 include in the mailing of the notice of ad valorem taxes and
 1232 non-ad valorem assessments additional statements explaining any
 1233 item on the notice and any other information relevant to
 1234 property owners. A county officer may use a form other than that
 1235 provided by the department for purposes of this part, but only
 1236 if his or her office pays the related expenses and he or she
 1237 obtains prior written permission from the executive director of
 1238 the department; however, a county officer may not use a form the
 1239 substantive content of which is at variance with the form
 1240 prescribed by the department. The county officer may continue to
 1241 use such an approved form until the law that specifies the form
 1242 is amended or repealed or until the officer receives written
 1243 disapproval from the executive director.

1244 (1) The first page of the notice shall read:

1245 NOTICE OF PROPOSED PROPERTY TAXES

1246 DO NOT PAY—THIS IS NOT A BILL

1247 The taxing authorities which levy property taxes against
 1248 your property will soon hold PUBLIC HEARINGS to adopt budgets
 1249 and tax rates for the next year.

1250 The purpose of these PUBLIC HEARINGS is to receive opinions

1251 from the general public and to answer questions on the proposed
 1252 tax change and budget PRIOR TO TAKING FINAL ACTION.

1253 Each taxing authority may AMEND OR ALTER its proposals at
 1254 the hearing.

1255 (2) (a) The notice shall include a brief legal description
 1256 of the property, the name and mailing address of the owner of
 1257 record, and the tax information applicable to the specific
 1258 parcel in question. The information shall be in columnar form.
 1259 There shall be seven column headings which shall read: "Taxing
 1260 Authority," "Your Property Taxes Last Year," "Last Year's
 1261 Adjusted Tax Rate (Millage)," "Your Taxes This Year IF NO Budget
 1262 Change Is Adopted," "Tax Rate This Year IF PROPOSED Budget Is
 1263 Adopted (Millage)," "Your Taxes This Year IF PROPOSED Budget
 1264 Change Is Adopted," and "A Public Hearing on the Proposed Taxes
 1265 and Budget Will Be Held:."

1266 (b) As used in this section, the term "last year's
 1267 adjusted tax rate" means the rolled-back rate calculated
 1268 pursuant to s. 200.065(1).

1269 (3) There shall be under each column heading an entry for
 1270 the county; the school district levy required pursuant to s.
 1271 1011.60(6); other operating school levies; the municipality or
 1272 municipal service taxing unit or units in which the parcel lies,
 1273 if any; the water management district levying pursuant to s.
 1274 373.503; the independent special districts in which the parcel
 1275 lies, if any; and for all voted levies for debt service

1276 applicable to the parcel, if any.

1277 (4) For each entry listed in subsection (3), there shall
 1278 appear on the notice the following:

1279 (a) In the first column, a brief, commonly used name for
 1280 the taxing authority or its governing body. The entry in the
 1281 first column for the levy required pursuant to s. 1011.60(6)
 1282 shall be "By State Law." The entry for other operating school
 1283 district levies shall be "By Local Board." Both school levy
 1284 entries shall be indented and preceded by the notation "Public
 1285 Schools:". For each voted levy for debt service, the entry shall
 1286 be "Voter Approved Debt Payments."

1287 (b) In the second column, the gross amount of ad valorem
 1288 taxes levied against the parcel in the previous year. If the
 1289 parcel did not exist in the previous year, the second column
 1290 shall be blank.

1291 (c) In the third column, last year's adjusted tax rate or,
 1292 in the case of voted levies for debt service, the tax rate
 1293 previously authorized by referendum.

1294 (d) In the fourth column, the gross amount of ad valorem
 1295 taxes which will apply to the parcel in the current year if each
 1296 taxing authority levies last year's adjusted tax rate or, in the
 1297 case of voted levies for debt service, the amount previously
 1298 authorized by referendum.

1299 (e) In the fifth column, the tax rate that each taxing
 1300 authority must levy against the parcel to fund the proposed

1301 budget or, in the case of voted levies for debt service, the tax
 1302 rate previously authorized by referendum.

1303 (f) In the sixth column, the gross amount of ad valorem
 1304 taxes that must be levied in the current year if the proposed
 1305 budget is adopted.

1306 (g) In the seventh column, the date, the time, and a brief
 1307 description of the location of the public hearing required
 1308 pursuant to s. 200.065(2)(c).

1309 (5) Following the entries for each taxing authority, a
 1310 final entry shall show: in the first column, the words "Total
 1311 Property Taxes:" and in the second, fourth, and sixth columns,
 1312 the sum of the entries for each of the individual taxing
 1313 authorities. The second, fourth, and sixth columns shall,
 1314 immediately below said entries, be labeled Column 1, Column 2,
 1315 and Column 3, respectively. Below these labels shall appear, in
 1316 boldfaced type, the statement: SEE REVERSE SIDE FOR EXPLANATION.

1317 (6) (a) The second page of the notice shall state the
 1318 parcel's market value and for each taxing authority that levies
 1319 an ad valorem tax against the parcel:

1320 1. The assessed value, value of exemptions, and taxable
 1321 value for the previous year and the current year.

1322 2. Each assessment reduction and exemption applicable to
 1323 the property, including the value of the assessment reduction or
 1324 exemption and tax levies to which they apply.

1325 (b) The reverse side of the second page shall contain

1326 definitions and explanations for the values included on the
 1327 front side.

1328 (7) The following statement shall appear after the values
 1329 listed on the front of the second page:

1330 If you feel that the market value of your property is
 1331 inaccurate or does not reflect fair market value, or if you are
 1332 entitled to an exemption or classification that is not reflected
 1333 above, contact your county property appraiser at ...(phone
 1334 number)... or ...(location)....

1335 If the property appraiser's office is unable to resolve the
 1336 matter as to market value, classification, or an exemption, you
 1337 may file a petition for adjustment with the Value Adjustment
 1338 Board. Petition forms are available from the county property
 1339 appraiser and must be filed ON OR BEFORE ...(date)....

1340 (8) The reverse side of the first page of the form shall
 1341 read:

1342 EXPLANATION

1343 *COLUMN 1—"YOUR PROPERTY TAXES LAST YEAR"

1344 This column shows the taxes that applied last year to your
 1345 property. These amounts were based on budgets adopted last year
 1346 and your property's previous taxable value.

1347 *COLUMN 2—"YOUR TAXES IF NO BUDGET CHANGE IS ADOPTED"

1348 This column shows what your taxes will be this year IF EACH
 1349 TAXING AUTHORITY DOES NOT CHANGE ITS PROPERTY TAX LEVY. These
 1350 amounts are based on last year's budgets and your current

1351 assessment.

1352 *COLUMN 3—"YOUR TAXES IF PROPOSED BUDGET CHANGE IS ADOPTED"

1353 This column shows what your taxes will be this year under the

1354 BUDGET ACTUALLY PROPOSED by each local taxing authority. The

1355 proposal is NOT final and may be amended at the public hearings

1356 shown on the front side of this notice. The difference between

1357 columns 2 and 3 is the tax change proposed by each local taxing

1358 authority and is NOT the result of higher assessments.

1359 *Note: Amounts shown on this form do NOT reflect early payment

1360 discounts you may have received or may be eligible to receive.

1361 (Discounts are a maximum of 4 percent of the amounts shown on

1362 this form.)

1363 (9) The bottom portion of the notice shall further read in

1364 bold, conspicuous print:

1365 "Your final tax bill may contain non-ad valorem assessments

1366 which may not be reflected on this notice such as assessments

1367 for roads, fire, garbage, lighting, drainage, water, sewer, or

1368 other governmental services and facilities which may be levied

1369 by your county, city, or any special district."

1370 (10) (a) If requested by the local governing board levying

1371 non-ad valorem assessments and agreed to by the property

1372 appraiser, the notice specified in this section may contain a

1373 notice of proposed or adopted non-ad valorem assessments. If so

1374 agreed, the notice shall be titled:

1375 NOTICE OF PROPOSED PROPERTY TAXES

1376 AND PROPOSED OR ADOPTED

1377 NON-AD VALOREM ASSESSMENTS

1378 DO NOT PAY—THIS IS NOT A BILL

1379 There must be a clear partition between the notice of proposed
 1380 property taxes and the notice of proposed or adopted non-ad
 1381 valorem assessments. The partition must be a bold, horizontal
 1382 line approximately 1/8-inch thick. By rule, the department shall
 1383 provide a format for the form of the notice of proposed or
 1384 adopted non-ad valorem assessments which meets the following
 1385 minimum requirements:

1386 1. There must be subheading for columns listing the
 1387 levying local governing board, with corresponding assessment
 1388 rates expressed in dollars and cents per unit of assessment, and
 1389 the associated assessment amount.

1390 2. The purpose of each assessment must also be listed in
 1391 the column listing the levying local governing board if the
 1392 purpose is not clearly indicated by the name of the board.

1393 3. Each non-ad valorem assessment for each levying local
 1394 governing board must be listed separately.

1395 4. If a county has too many municipal service benefit
 1396 units or assessments to be listed separately, it shall combine
 1397 them by function.

1398 5. A brief statement outlining the responsibility of the
 1399 tax collector and each levying local governing board as to any
 1400 non-ad valorem assessment must be provided on the form,

1401 accompanied by directions as to which office to contact for
 1402 particular questions or problems.

1403 (b) If the notice includes all adopted non-ad valorem
 1404 assessments, the provisions contained in subsection (9) shall
 1405 not be placed on the notice.

1406 Section 17. Effective January 1, 2021, paragraphs (a) and
 1407 (b) of subsection (1) of section 202.12, Florida Statutes, are
 1408 amended to read:

1409 202.12 Sales of communications services.—The Legislature
 1410 finds that every person who engages in the business of selling
 1411 communications services at retail in this state is exercising a
 1412 taxable privilege. It is the intent of the Legislature that the
 1413 tax imposed by chapter 203 be administered as provided in this
 1414 chapter.

1415 (1) For the exercise of such privilege, a tax is levied on
 1416 each taxable transaction and is due and payable as follows:

1417 (a) Except as otherwise provided in this subsection, at
 1418 the rate of 4.42 ~~4.92~~ percent applied to the sales price of the
 1419 communications service that:

- 1420 1. Originates and terminates in this state, or
- 1421 2. Originates or terminates in this state and is charged
 1422 to a service address in this state,

1423
 1424 when sold at retail, computed on each taxable sale for the
 1425 purpose of remitting the tax due. The gross receipts tax imposed

1426 by chapter 203 shall be collected on the same taxable
1427 transactions and remitted with the tax imposed by this
1428 paragraph. If no tax is imposed by this paragraph due to the
1429 exemption provided under s. 202.125(1), the tax imposed by
1430 chapter 203 shall nevertheless be collected and remitted in the
1431 manner and at the time prescribed for tax collections and
1432 remittances under this chapter.

1433 (b) At the rate of 8.57 ~~9.07~~ percent applied to the retail
1434 sales price of any direct-to-home satellite service received in
1435 this state. The proceeds of the tax imposed under this paragraph
1436 shall be accounted for and distributed in accordance with s.
1437 202.18(2). The gross receipts tax imposed by chapter 203 shall
1438 be collected on the same taxable transactions and remitted with
1439 the tax imposed by this paragraph.

1440 Section 18. Effective January 1, 2021, section 202.12001,
1441 Florida Statutes, is amended to read:

1442 202.12001 Combined rate for tax collected pursuant to ss.
1443 202.12(1)(a) and 203.01(1)(b).—In complying with ss. 1-3, ch.
1444 2010-149, Laws of Florida, the dealer of communication services
1445 may collect a combined rate of 4.57 ~~5.07~~ percent, composed of
1446 the 4.42 ~~4.92~~ percent and 0.15 percent rates required by ss.
1447 202.12(1)(a) and 203.01(1)(b)3., respectively, if the provider
1448 properly reflects the tax collected with respect to the two
1449 provisions as required in the return to the department.

1450 Section 19. Effective January 1, 2021, section 203.001,

1451 Florida Statutes, is amended to read:

1452 203.001 Combined rate for tax collected pursuant to ss.
 1453 202.12(1)(a) and 203.01(1)(b).—In complying with ss. 1-3, ch.
 1454 2010-149, Laws of Florida, the dealer of communication services
 1455 may collect a combined rate of 4.57 ~~5.07~~ percent, composed of
 1456 the 4.42 ~~4.92~~ percent and 0.15 percent rates required by ss.
 1457 202.12(1)(a) and 203.01(1)(b)3., respectively, if the provider
 1458 properly reflects the tax collected with respect to the two
 1459 provisions as required in the return to the Department of
 1460 Revenue.

1461 Section 20. Subsection (1) of section 206.05, Florida
 1462 Statutes, is amended to read:

1463 206.05 Bond required of licensed terminal supplier,
 1464 importer, exporter, or wholesaler.—

1465 (1) Each terminal supplier, importer, exporter, or
 1466 wholesaler, except a municipality, county, school board, state
 1467 agency, federal agency, or special district which is licensed
 1468 under this part, shall file with the department a bond in a
 1469 penal sum of not more than \$300,000 ~~\$100,000~~, such sum to be
 1470 approximately 3 times the combined average monthly tax levied
 1471 under this part and local option tax on motor fuel paid or due
 1472 during the preceding 12 calendar months under the laws of this
 1473 state. An exporter shall file a bond in an amount equal to 3
 1474 times the average monthly tax due on gallons acquired for
 1475 export. The bond shall be in such form as may be approved by the

1476 department, executed by a surety company duly licensed to do
1477 business under the laws of the state as surety thereon, and
1478 conditioned upon the prompt filing of true reports and the
1479 payment to the department of any and all fuel taxes levied under
1480 this chapter including local option taxes which are now or which
1481 hereafter may be levied or imposed, together with any and all
1482 penalties and interest thereon, and generally upon faithful
1483 compliance with the provisions of the fuel tax and local option
1484 tax laws of the state. The licensee shall be the principal
1485 obligor, and the state shall be the obligee. An assigned time
1486 deposit or irrevocable letter of credit may be accepted in lieu
1487 of a surety bond.

1488 Section 21. Subsection (6) of section 206.8741, Florida
1489 Statutes, is amended to read:

1490 206.8741 Dyeing and marking; notice requirements.—

1491 (6) Any person who fails to provide or post the required
1492 notice with respect to any dyed diesel fuel is subject to a
1493 penalty of \$2500 for each month such failure occurs ~~the penalty~~
1494 ~~imposed by s. 206.872(11)~~.

1495 Section 22. Subsection (1) section 206.90, Florida
1496 Statutes, is amended to read:

1497 206.90 Bond required of terminal suppliers, importers, and
1498 wholesalers.—

1499 (1) Every terminal supplier, importer, or wholesaler,
1500 except a municipality, county, state agency, federal agency,

1501 school board, or special district, shall file with the
 1502 department a bond or bonds in the penal sum of not more than
 1503 \$300,000 ~~\$100,000~~. The sum of such bond shall be approximately 3
 1504 times the average monthly diesel fuels tax and local option tax
 1505 on diesel fuels paid or due during the preceding 12 calendar
 1506 months, with a surety approved by the department. The licensee
 1507 shall be the principal obligor and the state shall be the
 1508 obligee, conditioned upon the faithful compliance with the
 1509 provisions of this chapter, including the local option tax laws.
 1510 If the sum of 3 times a licensee's average monthly tax is less
 1511 than \$50, no bond shall be required.

1512 Section 23. Section 206.9826, Florida Statutes, is amended
 1513 to read:

1514 206.9826 Refund for certain air carriers.—An air carrier
 1515 conducting scheduled operations or all-cargo operations that are
 1516 authorized under 14 C.F.R. part 121, 14 C.F.R. part 129, or 14
 1517 C.F.R. part 135, is entitled to receive a refund of 2.38 ~~1.42~~
 1518 cents per gallon of the taxes imposed by this part on aviation
 1519 fuel purchased by such air carrier. The refund provided under
 1520 this section plus the refund provided under s. 206.9855 may not
 1521 exceed 4.27 cents per gallon of aviation fuel purchased by an
 1522 air carrier.

1523 Section 24. Paragraph (b) of subsection (4) of section
 1524 212.0305, Florida Statutes, is amended to read:

1525 212.0305 Convention development taxes; intent;

1526 administration; authorization; use of proceeds.—

1527 (4) AUTHORIZATION TO LEVY; USE OF PROCEEDS; OTHER
 1528 REQUIREMENTS.—

1529 (b) Charter county levy for convention development.—

1530 1. Each county, as defined in s. 125.011(1), may impose,
 1531 under an ordinance enacted by the governing body of the county,
 1532 a levy on the exercise within its boundaries of the taxable
 1533 privilege of leasing or letting transient rental accommodations
 1534 described in subsection (3) at the rate of 3 percent of the
 1535 total consideration charged therefor. The proceeds of this levy
 1536 shall be known as the charter county convention development tax.

1537 2. All charter county convention development moneys,
 1538 including any interest accrued thereon, received by a county
 1539 imposing the levy shall be used for the following purposes only
 1540 ~~as follows:~~

1541 a. Revenues may be used to complete any project underway
 1542 as of the effective date of this act, or to perform any contract
 1543 in existence on the effective date of this act, funded under
 1544 this paragraph as this paragraph existed before the effective
 1545 date of this act. Revenues may not be used to renew or extend
 1546 such projects or contracts. Bonds or other debt outstanding as
 1547 of the effective date of this act may be refinanced, but the
 1548 duration of such debt pledging the convention development tax
 1549 may not be extended and the outstanding principal may not be
 1550 increased, except to account for the costs of issuance.

1551 b. Revenues not needed for projects, contracts, or debt
1552 obligations pursuant to sub-subparagraph a. shall be distributed
1553 and used as follows:

1554 (I) One-half of the proceeds shall be distributed monthly
1555 to the governing boards of municipalities within the county.
1556 Distributions to each municipality shall be in proportion to the
1557 amount collected in the prior month within each municipality as
1558 a share of the total collected in the prior month in all
1559 municipalities in the county. These distributions may be used by
1560 the receiving jurisdiction to:

1561 (A) Acquire, construct, extend, enlarge, remodel, repair,
1562 improve, operate, or maintain one or more of the following: a
1563 convention center, an exhibition hall, a coliseum, an
1564 auditorium, or a related building or parking facility in the
1565 jurisdiction; or

1566 (B) Promote and advertise tourism and to fund convention
1567 bureaus, tourist bureaus, tourist information centers, and news
1568 bureaus. Municipalities receiving revenue under this sub-sub-
1569 paragraph may enter into an interlocal agreement to use such
1570 revenue to receive services provided by the entity receiving
1571 funds under sub-sub-subparagraph s. 212.0305(4)(b)2.b.(III).

1572 (II) One-half of the proceeds shall be distributed monthly
1573 to the governing body of the county to:

1574 (A) Acquire, construct, extend, enlarge, remodel, repair,
1575 improve, plan for, operate, manage, or maintain one or more of

1576 the following: a convention center, an exhibition hall, a
 1577 coliseum, an auditorium, or a related building or parking
 1578 facility in the county; or

1579 (B) Be allocated by the county to a countywide convention
 1580 and visitors bureau which, by interlocal agreement and contract
 1581 with the county, has the primary responsibility for promoting
 1582 the county and its constituent cities as a destination site for
 1583 conventions, trade shows, and pleasure travel, to be used for
 1584 purposes provided in s. 125.0104(5)(a)2. or 3., 1992 Supplement
 1585 to the Florida Statutes 1991. If the county is not or is no
 1586 longer a party to such an interlocal agreement and contract with
 1587 a countywide convention and visitors bureau, the county shall
 1588 allocate the proceeds of such tax for the purposes described in
 1589 s. 125.0104(5)(a)2. or 3., 1992 Supplement to the Florida
 1590 Statutes 1991.

1591 ~~a. Two-thirds of the proceeds shall be used to extend,~~
 1592 ~~enlarge, and improve the largest existing publicly owned~~
 1593 ~~convention center in the county.~~

1594 ~~b. One-third of the proceeds shall be used to construct a~~
 1595 ~~new multipurpose convention/coliseum/exhibition center/stadium~~
 1596 ~~or the maximum components thereof as funds permit in the most~~
 1597 ~~populous municipality in the county.~~

1598 ~~e. After the completion of any project under sub-~~
 1599 ~~subparagraph a., the tax revenues and interest accrued under~~
 1600 ~~sub-subparagraph a. may be used to acquire, construct, extend,~~

1601 ~~enlarge, remodel, repair, improve, plan for, operate, manage, or~~
1602 ~~maintain one or more convention centers, stadiums, exhibition~~
1603 ~~halls, arenas, coliseums, auditoriums, or golf courses, and may~~
1604 ~~be used to acquire and construct an intercity light rail~~
1605 ~~transportation system as described in the Light Rail Transit~~
1606 ~~System Status Report to the Legislature dated April 1988, which~~
1607 ~~shall provide a means to transport persons to and from the~~
1608 ~~largest existing publicly owned convention center in the county~~
1609 ~~and the hotels north of the convention center and to and from~~
1610 ~~the downtown area of the most populous municipality in the~~
1611 ~~county as determined by the county.~~

1612 ~~d. After completion of any project under sub-subparagraph~~
1613 ~~b., the tax revenues and interest accrued under sub-subparagraph~~
1614 ~~b. may be used, as determined by the county, to operate an~~
1615 ~~authority created pursuant to subparagraph 4. or to acquire,~~
1616 ~~construct, extend, enlarge, remodel, repair, improve, operate,~~
1617 ~~or maintain one or more convention centers, stadiums, exhibition~~
1618 ~~halls, arenas, coliseums, auditoriums, golf courses, or related~~
1619 ~~buildings and parking facilities in the most populous~~
1620 ~~municipality in the county.~~

1621 ~~e. For the purposes of completion of any project pursuant~~
1622 ~~to this paragraph, tax revenues and interest accrued may be~~
1623 ~~used:~~

1624 ~~(I) As collateral, pledged, or hypothecated for projects~~
1625 ~~authorized by this paragraph, including bonds issued in~~

1626 ~~connection therewith; or~~

1627 ~~(II) As a pledge or capital contribution in conjunction~~
1628 ~~with a partnership, joint venture, or other business arrangement~~
1629 ~~between a municipality and one or more business entities for~~
1630 ~~projects authorized by this paragraph.~~

1631 3. The governing body of each municipality in which a
1632 municipal tourist tax is levied may adopt a resolution
1633 prohibiting imposition of the charter county convention
1634 development levy within such municipality. If the governing body
1635 adopts such a resolution, the convention development levy shall
1636 be imposed by the county in all other areas of the county except
1637 such municipality. No funds collected pursuant to this paragraph
1638 may be expended in a municipality which has adopted such a
1639 resolution.

1640 ~~4.a. Before the county enacts an ordinance imposing the~~
1641 ~~levy, the county shall notify the governing body of each~~
1642 ~~municipality in which projects are to be developed pursuant to~~
1643 ~~sub-subparagraph 2.a., sub-subparagraph 2.b., sub-subparagraph~~
1644 ~~2.c., or sub-subparagraph 2.d. As a condition precedent to~~
1645 ~~receiving funding, the governing bodies of such municipalities~~
1646 ~~shall designate or appoint an authority that shall have the sole~~
1647 ~~power to:~~

1648 ~~(I) Approve the concept, location, program, and design of~~
1649 ~~the facilities or improvements to be built in accordance with~~
1650 ~~this paragraph and to administer and disburse such proceeds and~~

1651 ~~any other related source of revenue.~~

1652 ~~(II) Appoint and dismiss the authority's executive~~
1653 ~~director, general counsel, and any other consultants retained by~~
1654 ~~the authority. The governing body shall have the right to~~
1655 ~~approve or disapprove the initial appointment of the authority's~~
1656 ~~executive director and general counsel.~~

1657 ~~b. The members of each such authority shall serve for a~~
1658 ~~term of not less than 1 year and shall be appointed by the~~
1659 ~~governing body of such municipality. The annual budget of such~~
1660 ~~authority shall be subject to approval of the governing body of~~
1661 ~~the municipality. If the governing body does not approve the~~
1662 ~~budget, the authority shall use as the authority's budget the~~
1663 ~~previous fiscal year budget.~~

1664 ~~e. The authority, by resolution to be adopted from time to~~
1665 ~~time, may invest and reinvest the proceeds from the convention~~
1666 ~~development tax and any other revenues generated by the~~
1667 ~~authority in the same manner that the municipality in which the~~
1668 ~~authority is located may invest surplus funds.~~

1669 4.5. The charter county convention development levy shall
1670 be in addition to any other levy imposed pursuant to this
1671 section.

1672 5.6. A certified copy of the ordinance imposing the levy
1673 shall be furnished by the county to the department within 10
1674 days after approval of such ordinance. The effective date of
1675 imposition of the levy shall be the first day of any month at

1676 | least 60 days after enactment of the ordinance.

1677 | ~~6.7-~~ Revenues collected pursuant to this paragraph shall
 1678 | be deposited in a convention development trust fund, which shall
 1679 | be established by the county as a condition precedent to receipt
 1680 | of such funds.

1681 | Section 25. Paragraph (a) of subsection (1) and paragraph
 1682 | (a) of subsection (3) of section 212.0306, Florida Statutes, are
 1683 | amended to read:

1684 | 212.0306 Local option food and beverage tax; procedure for
 1685 | levying; authorized uses; administration.—

1686 | (1) Any county, as defined in s. 125.011(1), may impose
 1687 | the following additional taxes, by ordinance adopted by a
 1688 | majority vote of the governing body:

1689 | (a) At the rate of 2 percent on the sale of food,
 1690 | beverages, or alcoholic beverages in hotels and motels only.
 1691 | Beginning July 1, 2020, this tax shall be known as the "Local
 1692 | Option Coastal Recovery and Resiliency Tax."

1693 | (3) (a) The proceeds of the tax authorized by paragraph
 1694 | (1) (a) shall be allocated by the county to a countywide
 1695 | convention and visitors bureau which, by interlocal agreement
 1696 | and contract with the county in effect on the effective date of
 1697 | this act, has been given the primary responsibility for
 1698 | promoting the county and its constituent cities as a destination
 1699 | site for conventions, trade shows, and pleasure travel, to be
 1700 | used for purposes provided in s. 125.0104(5) (a)2. or 3., 1992

1701 Supplement to the Florida Statutes 1991. The interlocal
1702 agreement and contract may not be renewed or extended. At the
1703 expiration or completion of the interlocal agreement and
1704 contract in effect on the effective date of this act, the
1705 proceeds shall be distributed to the governing board of the
1706 county and used for one or more of the following, as decided by
1707 a majority of the governing board of the county:

1708 1. Water quality improvement projects, including, but not
1709 limited to:

1710 a. Flood mitigation.
1711 b. Seagrass or seaweed removal.
1712 c. Algae control, cleanup, or prevention measures.
1713 d. Biscayne Bay and waterway network restoration measures.
1714 e. Septic-to-sewer conversion projects that are primarily
1715 undertaken to reduce or prevent the discharge of untreated or
1716 partially treated wastewater into surface water that is
1717 important to the local tourism industry if the applicable septic
1718 tank is:

1719 (I) Within 2 miles of any surface water other than those
1720 designated as Outstanding Florida Waters as provided in s.
1721 403.061(27); or

1722 (II) Within 5 miles of any surface water designated as
1723 Outstanding Florida Waters pursuant to s. 403.061(27).

1724 2. Erosion control.
1725 3. Mangrove protection.

- 1726 4. Removal of invasive plant and animal species.
- 1727 5. Beach renourishment.
- 1728 6. Purchase of land for conservation purposes.
- 1729 7. Coral reef protection ~~If the county is not or is no~~
1730 ~~longer a party to such an interlocal agreement and contract with~~
1731 ~~a countywide convention and visitors bureau, the county shall~~
1732 ~~allocate the proceeds of such tax for the purposes described in~~
1733 ~~s. 125.0104(5)(a)2. or 3., 1992 Supplement to the Florida~~
1734 ~~Statutes 1991.~~

1735 Section 26. Effective January 1, 2021, paragraphs (c) and
1736 (d) of subsection (1) of section 212.031, Florida Statutes, are
1737 amended to read:

1738 212.031 Tax on rental or license fee for use of real
1739 property.—

1740 (1)

1741 (c) For the exercise of such privilege, a tax is levied at
1742 the rate of 5.4 ~~5.5~~ percent of and on the total rent or license
1743 fee charged for such real property by the person charging or
1744 collecting the rental or license fee. The total rent or license
1745 fee charged for such real property shall include payments for
1746 the granting of a privilege to use or occupy real property for
1747 any purpose and shall include base rent, percentage rents, or
1748 similar charges. Such charges shall be included in the total
1749 rent or license fee subject to tax under this section whether or
1750 not they can be attributed to the ability of the lessor's or

1751 | licensor's property as used or operated to attract customers.
 1752 | Payments for intrinsically valuable personal property such as
 1753 | franchises, trademarks, service marks, logos, or patents are not
 1754 | subject to tax under this section. In the case of a contractual
 1755 | arrangement that provides for both payments taxable as total
 1756 | rent or license fee and payments not subject to tax, the tax
 1757 | shall be based on a reasonable allocation of such payments and
 1758 | shall not apply to that portion which is for the nontaxable
 1759 | payments.

1760 | (d) If the rental or license fee of any such real property
 1761 | is paid by way of property, goods, wares, merchandise, services,
 1762 | or other thing of value, the tax shall be at the rate of 5.4 ~~5.5~~
 1763 | percent of the value of the property, goods, wares, merchandise,
 1764 | services, or other thing of value.

1765 | Section 27. Paragraph (a) of subsection (1) of section
 1766 | 212.05, Florida Statutes, is amended to read:

1767 | 212.05 Sales, storage, use tax.—It is hereby declared to
 1768 | be the legislative intent that every person is exercising a
 1769 | taxable privilege who engages in the business of selling
 1770 | tangible personal property at retail in this state, including
 1771 | the business of making mail order sales, or who rents or
 1772 | furnishes any of the things or services taxable under this
 1773 | chapter, or who stores for use or consumption in this state any
 1774 | item or article of tangible personal property as defined herein
 1775 | and who leases or rents such property within the state.

1776 (1) For the exercise of such privilege, a tax is levied on
 1777 each taxable transaction or incident, which tax is due and
 1778 payable as follows:

1779 (a)1.a. At the rate of 6 percent of the sales price of
 1780 each item or article of tangible personal property when sold at
 1781 retail in this state, computed on each taxable sale for the
 1782 purpose of remitting the amount of tax due the state, and
 1783 including each and every retail sale.

1784 b. Each occasional or isolated sale of an aircraft, boat,
 1785 mobile home, or motor vehicle of a class or type which is
 1786 required to be registered, licensed, titled, or documented in
 1787 this state or by the United States Government shall be subject
 1788 to tax at the rate provided in this paragraph. The department
 1789 shall by rule adopt any nationally recognized publication for
 1790 valuation of used motor vehicles as the reference price list for
 1791 any used motor vehicle which is required to be licensed pursuant
 1792 to s. 320.08(1), (2), (3)(a), (b), (c), or (e), or (9). If any
 1793 party to an occasional or isolated sale of such a vehicle
 1794 reports to the tax collector a sales price which is less than 80
 1795 percent of the average loan price for the specified model and
 1796 year of such vehicle as listed in the most recent reference
 1797 price list, the tax levied under this paragraph shall be
 1798 computed by the department on such average loan price unless the
 1799 parties to the sale have provided to the tax collector an
 1800 affidavit signed by each party, or other substantial proof,

1801 stating the actual sales price. Any party to such sale who
1802 reports a sales price less than the actual sales price is guilty
1803 of a misdemeanor of the first degree, punishable as provided in
1804 s. 775.082 or s. 775.083. The department shall collect or
1805 attempt to collect from such party any delinquent sales taxes.
1806 In addition, such party shall pay any tax due and any penalty
1807 and interest assessed plus a penalty equal to twice the amount
1808 of the additional tax owed. Notwithstanding any other provision
1809 of law, the Department of Revenue may waive or compromise any
1810 penalty imposed pursuant to this subparagraph.

1811 2. This paragraph does not apply to the sale of a boat or
1812 aircraft by or through a registered dealer under this chapter to
1813 a purchaser who, at the time of taking delivery, is a
1814 nonresident of this state, does not make his or her permanent
1815 place of abode in this state, and is not engaged in carrying on
1816 in this state any employment, trade, business, or profession in
1817 which the boat or aircraft will be used in this state, or is a
1818 corporation none of the officers or directors of which is a
1819 resident of, or makes his or her permanent place of abode in,
1820 this state, or is a noncorporate entity that has no individual
1821 vested with authority to participate in the management,
1822 direction, or control of the entity's affairs who is a resident
1823 of, or makes his or her permanent abode in, this state. For
1824 purposes of this exemption, either a registered dealer acting on
1825 his or her own behalf as seller, a registered dealer acting as

1826 broker on behalf of a seller, or a registered dealer acting as
 1827 broker on behalf of the purchaser may be deemed to be the
 1828 selling dealer. This exemption shall not be allowed unless:

1829 a. The purchaser removes a qualifying boat, as described
 1830 in sub-subparagraph f., from the state within 90 days after the
 1831 date of purchase or extension, or the purchaser removes a
 1832 nonqualifying boat or an aircraft from this state within 10 days
 1833 after the date of purchase or, when the boat or aircraft is
 1834 repaired or altered, within 20 days after completion of the
 1835 repairs or alterations; or if the aircraft will be registered in
 1836 a foreign jurisdiction and:

1837 (I) Application for the aircraft's registration is
 1838 properly filed with a civil airworthiness authority of a foreign
 1839 jurisdiction within 10 days after the date of purchase;

1840 (II) The purchaser removes the aircraft from the state to
 1841 a foreign jurisdiction within 10 days after the date the
 1842 aircraft is registered by the applicable foreign airworthiness
 1843 authority; and

1844 (III) The aircraft is operated in the state solely to
 1845 remove it from the state to a foreign jurisdiction.

1846
 1847 For purposes of this sub-subparagraph, the term "foreign
 1848 jurisdiction" means any jurisdiction outside of the United
 1849 States or any of its territories;

1850 b. The purchaser, within 90 ~~30~~ days from the date of

1851 departure, provides the department with written proof that the
1852 purchaser licensed, registered, titled, or documented the boat
1853 or aircraft outside the state. If such written proof is
1854 unavailable, within 90 ~~30~~ days the purchaser shall provide proof
1855 that the purchaser applied for such license, title,
1856 registration, or documentation. The purchaser shall forward to
1857 the department proof of title, license, registration, or
1858 documentation upon receipt;

1859 c. The purchaser, within 30 ~~10~~ days after ~~of~~ removing the
1860 boat or aircraft from Florida, furnishes the department with
1861 proof of removal in the form of receipts for fuel, dockage,
1862 slippage, tie-down, or hangaring from outside of Florida. The
1863 information so provided must clearly and specifically identify
1864 the boat or aircraft;

1865 d. The selling dealer, within 30 ~~5~~ days after ~~of~~ the date
1866 of sale, provides to the department a copy of the sales invoice,
1867 closing statement, bills of sale, and the original affidavit
1868 signed by the purchaser attesting that he or she has read the
1869 provisions of this section;

1870 e. The seller makes a copy of the affidavit a part of his
1871 or her record for as long as required by s. 213.35; and

1872 f. Unless the nonresident purchaser of a boat of 5 net
1873 tons of admeasurement or larger intends to remove the boat from
1874 this state within 10 days after the date of purchase or when the
1875 boat is repaired or altered, within 20 days after completion of

1876 | the repairs or alterations, the nonresident purchaser applies to
1877 | the selling dealer for a decal which authorizes 90 days after
1878 | the date of purchase for removal of the boat. The nonresident
1879 | purchaser of a qualifying boat may apply to the selling dealer
1880 | within 60 days after the date of purchase for an extension decal
1881 | that authorizes the boat to remain in this state for an
1882 | additional 90 days, but not more than a total of 180 days,
1883 | before the nonresident purchaser is required to pay the tax
1884 | imposed by this chapter. The department is authorized to issue
1885 | decals in advance to dealers. The number of decals issued in
1886 | advance to a dealer shall be consistent with the volume of the
1887 | dealer's past sales of boats which qualify under this sub-
1888 | subparagraph. The selling dealer or his or her agent shall mark
1889 | and affix the decals to qualifying boats in the manner
1890 | prescribed by the department, before delivery of the boat.

1891 | (I) The department is hereby authorized to charge dealers
1892 | a fee sufficient to recover the costs of decals issued, except
1893 | the extension decal shall cost \$425.

1894 | (II) The proceeds from the sale of decals will be
1895 | deposited into the administrative trust fund.

1896 | (III) Decals shall display information to identify the
1897 | boat as a qualifying boat under this sub-subparagraph,
1898 | including, but not limited to, the decal's date of expiration.

1899 | (IV) The department is authorized to require dealers who
1900 | purchase decals to file reports with the department and may

1901 prescribe all necessary records by rule. All such records are
1902 subject to inspection by the department.

1903 (V) Any dealer or his or her agent who issues a decal
1904 falsely, fails to affix a decal, mismarks the expiration date of
1905 a decal, or fails to properly account for decals will be
1906 considered prima facie to have committed a fraudulent act to
1907 evade the tax and will be liable for payment of the tax plus a
1908 mandatory penalty of 200 percent of the tax, and shall be liable
1909 for fine and punishment as provided by law for a conviction of a
1910 misdemeanor of the first degree, as provided in s. 775.082 or s.
1911 775.083.

1912 (VI) Any nonresident purchaser of a boat who removes a
1913 decal before permanently removing the boat from the state, or
1914 defaces, changes, modifies, or alters a decal in a manner
1915 affecting its expiration date before its expiration, or who
1916 causes or allows the same to be done by another, will be
1917 considered prima facie to have committed a fraudulent act to
1918 evade the tax and will be liable for payment of the tax plus a
1919 mandatory penalty of 200 percent of the tax, and shall be liable
1920 for fine and punishment as provided by law for a conviction of a
1921 misdemeanor of the first degree, as provided in s. 775.082 or s.
1922 775.083.

1923 (VII) The department is authorized to adopt rules
1924 necessary to administer and enforce this subparagraph and to
1925 publish the necessary forms and instructions.

1926 (VIII) The department is hereby authorized to adopt
 1927 emergency rules pursuant to s. 120.54(4) to administer and
 1928 enforce the provisions of this subparagraph.

1929
 1930 If the purchaser fails to remove the qualifying boat from this
 1931 state within the maximum 180 days after purchase or a
 1932 nonqualifying boat or an aircraft from this state within 10 days
 1933 after purchase or, when the boat or aircraft is repaired or
 1934 altered, within 20 days after completion of such repairs or
 1935 alterations, or permits the boat or aircraft to return to this
 1936 state within 6 months from the date of departure, except as
 1937 provided in s. 212.08(7) (fff), or if the purchaser fails to
 1938 furnish the department with any of the documentation required by
 1939 this subparagraph within the prescribed time period, the
 1940 purchaser shall be liable for use tax on the cost price of the
 1941 boat or aircraft and, in addition thereto, payment of a penalty
 1942 to the Department of Revenue equal to the tax payable. This
 1943 penalty shall be in lieu of the penalty imposed by s. 212.12(2).
 1944 The maximum 180-day period following the sale of a qualifying
 1945 boat tax-exempt to a nonresident may not be tolled for any
 1946 reason.

1947 Section 28. Subsection (6) of section 212.055, Florida
 1948 Statutes, is amended, and paragraphs (f) and (g) are added to
 1949 subsection (1) of that section, to read:

1950 212.055 Discretionary sales surtaxes; legislative intent;

1951 authorization and use of proceeds.—It is the legislative intent
 1952 that any authorization for imposition of a discretionary sales
 1953 surtax shall be published in the Florida Statutes as a
 1954 subsection of this section, irrespective of the duration of the
 1955 levy. Each enactment shall specify the types of counties
 1956 authorized to levy; the rate or rates which may be imposed; the
 1957 maximum length of time the surtax may be imposed, if any; the
 1958 procedure which must be followed to secure voter approval, if
 1959 required; the purpose for which the proceeds may be expended;
 1960 and such other requirements as the Legislature may provide.
 1961 Taxable transactions and administrative procedures shall be as
 1962 provided in s. 212.054.

1963 (1) CHARTER COUNTY AND REGIONAL TRANSPORTATION SYSTEM
 1964 SURTAX.—

1965 (f) Any surtax levied under this subsection in each
 1966 county, as defined in s. 125.011(1), expires on December 31,
 1967 2049. Any new levy of the surtax authorized by such a county
 1968 under this subsection on or after January 1, 2050, must be
 1969 approved by a majority vote of the electorate at a general
 1970 election held within 2 years before the effective date of the
 1971 new levy.

1972 (g) Any discretionary sales surtax levied under this
 1973 subsection pursuant to a referendum held on or after July 1,
 1974 2020, may not be levied for more than 20 years.

1975 (6) SCHOOL CAPITAL OUTLAY SURTAX.—

1976 (a) The school board in each county may levy, pursuant to
 1977 resolution conditioned to take effect only upon approval by a
 1978 majority vote of the electors of the county voting in a
 1979 referendum, a discretionary sales surtax at a rate that may not
 1980 exceed 0.5 percent.

1981 (b) The resolution must ~~shall~~ include a statement that
 1982 provides a brief and general description of the school capital
 1983 outlay projects to be funded by the surtax. The resolution must
 1984 include a statement that the revenues collected must be shared
 1985 with charter schools based on their proportionate share of the
 1986 total school district enrollment. The statement must ~~shall~~
 1987 conform to the requirements of s. 101.161 and shall be placed on
 1988 the ballot by the governing body of the county. The following
 1989 question shall be placed on the ballot:

1990
 1991 FOR THE CENTS TAX

1992 AGAINST THE CENTS TAX

1993
 1994
 1995
 1996 (c) The resolution providing for the imposition of the
 1997 surtax must ~~shall~~ set forth a plan for use of the surtax
 1998 proceeds for fixed capital expenditures or fixed capital costs

1999 associated with the construction, reconstruction, or improvement
 2000 of school facilities and campuses which have a useful life
 2001 expectancy of 5 or more years, and any land acquisition, land
 2002 improvement, design, and engineering costs related thereto.
 2003 Additionally, the plan shall include the costs of retrofitting
 2004 and providing for technology implementation, including hardware
 2005 and software, for the various sites within the school district.
 2006 Surtax revenues may be used to service ~~for the purpose of~~
 2007 ~~servicing~~ bond indebtedness to finance projects authorized by
 2008 this subsection, and any interest accrued thereto may be held in
 2009 trust to finance such projects. Neither the proceeds of the
 2010 surtax nor any interest accrued thereto shall be used for
 2011 operational expenses. Surtax revenues shared with charter
 2012 schools shall be expended by the charter school in a manner
 2013 consistent with the allowable uses set forth in s. 1013.62(4).
 2014 All revenues and expenditures shall be accounted for in a
 2015 charter school's monthly or quarterly financial statement
 2016 pursuant to s. 1002.33(9).

2017 (d) Surtax revenues collected by the Department of Revenue
 2018 pursuant to this subsection shall be distributed to the school
 2019 board imposing the surtax in accordance with law.

2020 Section 29. The amendment made by this act to s.
 2021 212.055(6), Florida Statutes, which amends the allowable uses of
 2022 the school capital outlay surtax, applies to levies authorized
 2023 by vote of the electors on or after July 1, 2020.

2024 Section 30. Effective January 1, 2021, section 212.134,
2025 Florida Statutes, is created to read:

2026 212.134 Information returns relating to payment-card and
2027 third-party network transactions.-

2028 (1) For each year in which a payment settlement entity, an
2029 electronic payment facilitator, or other third party contracted
2030 with the payment settlement entity to make payments to settle
2031 reportable payment transactions on behalf of the payment
2032 settlement entity must file a return pursuant to section 6050W
2033 of the Internal Revenue Code, the entity, the facilitator, or
2034 the third party must submit the information in the return to the
2035 department by the 15th day after filing the federal return. The
2036 format of the information returns required must be either a copy
2037 of such information returns or a copy of such information
2038 returns related to participating payees with an address in the
2039 state. For purposes of this subsection, the term "payment
2040 settlement entity" has the same meaning as provided in section
2041 6050W of the Internal Revenue Code.

2042 (2) All reports submitted to the department under this
2043 section must be in an electronic format.

2044 (3) Any payment settlement entity, facilitator, or third
2045 party failing to file the information return required, filing an
2046 incomplete information return, or not filing an information
2047 return within the time prescribed is subject to a penalty of
2048 \$1,000 for each failure, if the failure is for not more than 30

2049 days, with an additional \$1,000 for each month or fraction of a
2050 month during which each failure continues. The total amount of
2051 penalty imposed on a reporting entity may not exceed \$10,000
2052 annually.

2053 (4) The executive director or his or her designee may
2054 waive the penalty if he or she determines that the failure to
2055 timely file an information return was due to reasonable cause
2056 and not due to willful negligence, willful neglect, or fraud.

2057 Section 31. Section 212.181, Florida Statutes, is created
2058 to read:

2059 212.181 Determination of business address situs,
2060 distributions, and adjustments.-

2061 (1) For each certificate of registration issued pursuant
2062 to s. 212.18(3)(b), the department shall assign the place of
2063 business to a county based on the location address provided at
2064 the time of registration or at the time the dealer notifies the
2065 department of a change in a business location address.

2066 (2)(a) Each county that furnishes to the department
2067 information needed to update the electronic database created and
2068 maintained pursuant to s. 202.22(2)(a), including addresses of
2069 new developments, changes in addresses, annexations,
2070 incorporations, reorganizations, and any other changes in
2071 jurisdictional boundaries within the county, must specify an
2072 effective date, which must be the next ensuing January 1 or July
2073 1, and must be furnished to the department at least 120 days

2074 before the effective date. A county that provides notification
2075 to the department at least 120 days before the effective date
2076 that it has reviewed the database and has no changes for the
2077 ensuing January 1 or July 1 satisfies the requirement of this
2078 paragraph.

2079 (b) A county that imposes a tourist development tax in a
2080 subcounty special district pursuant to s. 125.0104(3)(b) must
2081 identify the subcounty special district addresses to which the
2082 tourist development tax applies as part of the address
2083 information submission required under paragraph (a). This
2084 paragraph does not apply to counties that self-administer the
2085 tax pursuant to s. 125.0104(10).

2086 (c) The department shall update the electronic database
2087 created and maintained under s. 202.022(2)(a) using the
2088 information furnished by local taxing jurisdictions under
2089 paragraph (a) and shall ensure each business location is
2090 correctly assigned to the applicable county pursuant to
2091 subsection (1). Each update must specify the effective date as
2092 the next ensuing January 1 or July 1 and must be posted by the
2093 department on a website not less than 90 days before the
2094 effective date.

2095 (3)(a) For distributions made pursuant to ss. 125.0104,
2096 212.20(6)(a), 212.20(6)(b), and 212.20(6)(d)2., misallocations
2097 occurring solely due to the assignment of an address to an
2098 incorrect county will be corrected prospectively only from the

2099 date the department is made aware of the misallocation, subject
2100 to the following:

2101 1. If the county that should have received the
2102 misallocated distributions followed with the notification and
2103 timing provisions in subsection (2) for the affected periods,
2104 such misallocations may be adjusted by prorating current and
2105 future distributions for the period the misallocation occurred,
2106 not to exceed 36 months from the date the department is made
2107 aware of the misallocation;

2108 2. If the county that received the misallocated
2109 distribution followed the notification and timing provisions in
2110 subsection (2) for the affected periods and the county that
2111 should have received the misallocation did not, the correction
2112 shall apply only prospectively from the date the department is
2113 made aware of the misallocation.

2114 (b) Nothing in this subsection prevents affected counties
2115 from determining an alternative method of adjustment pursuant to
2116 an interlocal agreement. Affected counties with an interlocal
2117 agreement must provide a copy of the interlocal agreement
2118 specifying an alternative method of adjustment to the department
2119 within 90 days after the date of the department's notice of the
2120 misallocation.

2121 (4) The department may adopt rules to administer this
2122 section, including rules establishing procedures and forms.

2123 Section 32. Paragraph (d) of subsection (6) of section

2124 212.20, Florida Statutes, is amended to read:

2125 212.20 Funds collected, disposition; additional powers of
 2126 department; operational expense; refund of taxes adjudicated
 2127 unconstitutionally collected.—

2128 (6) Distribution of all proceeds under this chapter and
 2129 ss. 202.18(1)(b) and (2)(b) and 203.01(1)(a)3. is as follows:

2130 (d) The proceeds of all other taxes and fees imposed
 2131 pursuant to this chapter or remitted pursuant to s. 202.18(1)(b)
 2132 and (2)(b) shall be distributed as follows:

2133 1. In any fiscal year, the greater of \$500 million, minus
 2134 an amount equal to 4.6 percent of the proceeds of the taxes
 2135 collected pursuant to chapter 201, or 5.2 percent of all other
 2136 taxes and fees imposed pursuant to this chapter or remitted
 2137 pursuant to s. 202.18(1)(b) and (2)(b) shall be deposited in
 2138 monthly installments into the General Revenue Fund.

2139 2. After the distribution under subparagraph 1., 8.9744
 2140 percent of the amount remitted by a sales tax dealer located
 2141 within a participating county pursuant to s. 218.61 shall be
 2142 transferred into the Local Government Half-cent Sales Tax
 2143 Clearing Trust Fund. Beginning July 1, 2003, the amount to be
 2144 transferred shall be reduced by 0.1 percent, and the department
 2145 shall distribute this amount to the Public Employees Relations
 2146 Commission Trust Fund less \$5,000 each month, which shall be
 2147 added to the amount calculated in subparagraph 3. and
 2148 distributed accordingly.

2149 3. After the distribution under subparagraphs 1. and 2.,
2150 0.0966 percent shall be transferred to the Local Government
2151 Half-cent Sales Tax Clearing Trust Fund and distributed pursuant
2152 to s. 218.65.

2153 4. After the distributions under subparagraphs 1., 2., and
2154 3., 2.0810 percent of the available proceeds shall be
2155 transferred monthly to the Revenue Sharing Trust Fund for
2156 Counties pursuant to s. 218.215.

2157 5. After the distributions under subparagraphs 1., 2., and
2158 3., 1.3653 percent of the available proceeds shall be
2159 transferred monthly to the Revenue Sharing Trust Fund for
2160 Municipalities pursuant to s. 218.215. If the total revenue to
2161 be distributed pursuant to this subparagraph is at least as
2162 great as the amount due from the Revenue Sharing Trust Fund for
2163 Municipalities and the former Municipal Financial Assistance
2164 Trust Fund in state fiscal year 1999-2000, no municipality shall
2165 receive less than the amount due from the Revenue Sharing Trust
2166 Fund for Municipalities and the former Municipal Financial
2167 Assistance Trust Fund in state fiscal year 1999-2000. If the
2168 total proceeds to be distributed are less than the amount
2169 received in combination from the Revenue Sharing Trust Fund for
2170 Municipalities and the former Municipal Financial Assistance
2171 Trust Fund in state fiscal year 1999-2000, each municipality
2172 shall receive an amount proportionate to the amount it was due
2173 in state fiscal year 1999-2000.

2174 6. Of the remaining proceeds:

2175 a. In each fiscal year, the sum of \$29,915,500 shall be

2176 divided into as many equal parts as there are counties in the

2177 state, and one part shall be distributed to each county. The

2178 distribution among the several counties must begin each fiscal

2179 year on or before January 5th and continue monthly for a total

2180 of 4 months. If a local or special law required that any moneys

2181 accruing to a county in fiscal year 1999-2000 under the then-

2182 existing provisions of s. 550.135 be paid directly to the

2183 district school board, special district, or a municipal

2184 government, such payment must continue until the local or

2185 special law is amended or repealed. The state covenants with

2186 holders of bonds or other instruments of indebtedness issued by

2187 local governments, special districts, or district school boards

2188 before July 1, 2000, that it is not the intent of this

2189 subparagraph to adversely affect the rights of those holders or

2190 relieve local governments, special districts, or district school

2191 boards of the duty to meet their obligations as a result of

2192 previous pledges or assignments or trusts entered into which

2193 obligated funds received from the distribution to county

2194 governments under then-existing s. 550.135. This distribution

2195 specifically is in lieu of funds distributed under s. 550.135

2196 before July 1, 2000.

2197 b. The department shall distribute \$166,667 monthly to

2198 each applicant certified as a facility for a new or retained

2199 professional sports franchise pursuant to s. 288.1162. Up to
2200 \$41,667 shall be distributed monthly by the department to each
2201 certified applicant as defined in s. 288.11621 for a facility
2202 for a spring training franchise. However, not more than \$416,670
2203 may be distributed monthly in the aggregate to all certified
2204 applicants for facilities for spring training franchises.
2205 Distributions begin 60 days after such certification and
2206 continue for not more than 30 years, except as otherwise
2207 provided in s. 288.11621. A certified applicant identified in
2208 this sub-subparagraph may not receive more in distributions than
2209 expended by the applicant for the public purposes provided in s.
2210 288.1162(5) or s. 288.11621(3).

2211 c. Beginning 30 days after notice by the Department of
2212 Economic Opportunity to the Department of Revenue that an
2213 applicant has been certified as the professional golf hall of
2214 fame pursuant to s. 288.1168 and is open to the public, \$166,667
2215 shall be distributed monthly, for up to 300 months, to the
2216 applicant.

2217 d. Beginning 30 days after notice by the Department of
2218 Economic Opportunity to the Department of Revenue that the
2219 applicant has been certified as the International Game Fish
2220 Association World Center facility pursuant to s. 288.1169, and
2221 the facility is open to the public, \$83,333 shall be distributed
2222 monthly, for up to 168 months, to the applicant. This
2223 distribution is subject to reduction pursuant to s. 288.1169. A

2224 lump sum payment of \$999,996 shall be made after certification
2225 and before July 1, 2000.

2226 e. The department shall distribute up to \$83,333 monthly
2227 to each certified applicant as defined in s. 288.11631 for a
2228 facility used by a single spring training franchise, or up to
2229 \$166,667 monthly to each certified applicant as defined in s.
2230 288.11631 for a facility used by more than one spring training
2231 franchise. Monthly distributions begin 60 days after such
2232 certification or July 1, 2016, whichever is later, and continue
2233 for not more than 20 years to each certified applicant as
2234 defined in s. 288.11631 for a facility used by a single spring
2235 training franchise or not more than 25 years to each certified
2236 applicant as defined in s. 288.11631 for a facility used by more
2237 than one spring training franchise. A certified applicant
2238 identified in this sub-subparagraph may not receive more in
2239 distributions than expended by the applicant for the public
2240 purposes provided in s. 288.11631(3).

2241 ~~f. Beginning 45 days after notice by the Department of~~
2242 ~~Economic Opportunity to the Department of Revenue that an~~
2243 ~~applicant has been approved by the Legislature and certified by~~
2244 ~~the Department of Economic Opportunity under s. 288.11625 or~~
2245 ~~upon a date specified by the Department of Economic Opportunity~~
2246 ~~as provided under s. 288.11625(6)(d), the department shall~~
2247 ~~distribute each month an amount equal to one-twelfth of the~~
2248 ~~annual distribution amount certified by the Department of~~

2249 ~~Economic Opportunity for the applicant. The department may not~~
2250 ~~distribute more than \$7 million in the 2014-2015 fiscal year or~~
2251 ~~more than \$13 million annually thereafter under this sub-~~
2252 ~~subparagraph.~~

2253 ~~f.g. Beginning December 1, 2015, and ending June 30, 2016,~~
2254 ~~the department shall distribute \$26,286 monthly to the State~~
2255 ~~Transportation Trust Fund. Beginning July 1, 2016, the~~
2256 ~~department shall distribute \$15,333 monthly to the State~~
2257 ~~Transportation Trust Fund.~~

2258 7. All other proceeds must remain in the General Revenue
2259 Fund.

2260 Section 33. Section 212.205, Florida Statutes, is amended
2261 to read:

2262 212.205 Sales tax distribution reporting.—By March 15 of
2263 each year, each person who received a distribution pursuant to
2264 s. 212.20(6)(d)6.b.-e. ~~s. 212.20(6)(d)6.b.-f.~~ in the preceding
2265 calendar year shall report to the Office of Economic and
2266 Demographic Research the following information:

2267 (1) An itemized accounting of all expenditures of the
2268 funds distributed in the preceding calendar year, including
2269 amounts spent on debt service.

2270 (2) A statement indicating what portion of the distributed
2271 funds have been pledged for debt service.

2272 (3) The original principal amount and current debt service
2273 schedule of any bonds or other borrowing for which the

2274 distributed funds have been pledged for debt service.

2275 Section 34. Subsection (2) and paragraph (c) of subsection
2276 (3) of section 218.64, Florida Statutes, are amended to read:

2277 218.64 Local government half-cent sales tax; uses;
2278 limitations.—

2279 (2) Municipalities shall expend their portions of the
2280 local government half-cent sales tax only for municipality-wide
2281 programs, ~~for reimbursing the state as required pursuant to s.~~
2282 ~~288.11625,~~ or for municipality-wide property tax or municipal
2283 utility tax relief. All utility tax rate reductions afforded by
2284 participation in the local government half-cent sales tax shall
2285 be applied uniformly across all types of taxed utility services.

2286 (3) Subject to ordinances enacted by the majority of the
2287 members of the county governing authority and by the majority of
2288 the members of the governing authorities of municipalities
2289 representing at least 50 percent of the municipal population of
2290 such county, counties may use up to \$3 million annually of the
2291 local government half-cent sales tax allocated to that county
2292 for any of the following purposes:

2293 ~~(c) Reimbursing the state as required under s. 288.11625.~~

2294 Section 35. Section 213.0537, Florida Statutes, is created
2295 to read:

2296 213.0537 Electronic notification with affirmative
2297 consent.—

2298 (1) Notwithstanding any other provision of law, the

2299 department may send notices electronically, by postal mail, or
2300 both. Electronic transmission may be used only with the
2301 affirmative consent of the taxpayer or its representative.
2302 Documents sent pursuant to this section comply with the same
2303 timing and form requirements as documents sent by postal mail.
2304 If a document sent electronically is returned as undeliverable,
2305 the department must re-send the document by postal mail.
2306 However, the original electronic transmission used with the
2307 affirmative consent of the taxpayer or its representative is the
2308 official mailing for purposes of this chapter.

2309 (2) A notice sent electronically will be considered to
2310 have been received by the recipient if the transmission is
2311 addressed to the address provided by the taxpayer or its
2312 representative. A notice sent electronically will be considered
2313 received even if no individual is aware of its receipt. In
2314 addition, a notice sent electronically shall be considered
2315 received if the department does not receive notification that
2316 the document was undeliverable.

2317 (3) For the purposes of this section, the term:

2318 (a) "Affirmative consent" means that the taxpayer or its
2319 representative expressly consented to receive notices
2320 electronically either in response to a clear and conspicuous
2321 request for the taxpayer's or its representative's consent, or
2322 at the taxpayer's or its representative's own initiative.

2323 (b) "Notice" means all communications from the department

2324 to the taxpayer or its representative, including, but not
 2325 limited to, billings, notices issued during the course of an
 2326 audit, proposed assessments, and final assessments authorized by
 2327 this chapter and any other actions constituting final agency
 2328 action within the meaning of chapter 120.

2329 Section 36. Paragraph (b) of subsection (1) of section
 2330 213.21, Florida Statutes, is amended to read:

2331 213.21 Informal conferences; compromises.—

2332 (1)

2333 (b) The statute of limitations upon the issuance of final
 2334 assessments and the period for filing a claim for refund as
 2335 required by s. 215.26(2) for any transactions occurring during
 2336 the audit period shall be tolled during the period in which the
 2337 taxpayer is engaged in a procedure under this section.

2338 Section 37. Effective upon this act becoming a law,
 2339 paragraph (a) of subsection (4) of section 220.1105, Florida
 2340 Statutes, is amended to read:

2341 220.1105 Tax imposed; automatic refunds and downward
 2342 adjustments to tax rates.—

2343 (4) For fiscal years 2018-2019 through 2020-2021, any
 2344 amount by which net collections for a fiscal year exceed
 2345 adjusted forecasted collections for that fiscal year shall only
 2346 be used to provide refunds to corporate income tax payers as
 2347 follows:

2348 (a) For purposes of this subsection, the term:

- 2349 1. "Eligible taxpayer" means:
- 2350 a. For fiscal year 2018-2019, a taxpayer whose taxable
- 2351 year begins between April 1, 2017, and March 31, 2018, and whose
- 2352 final tax liability for such taxable year is greater than zero;
- 2353 b. For fiscal year 2019-2020, a taxpayer whose taxable
- 2354 year begins between April 1, 2018, and March 31, 2019, and whose
- 2355 final tax liability for such taxable year is greater than zero;
- 2356 or
- 2357 c. For fiscal year 2020-2021 a taxpayer whose taxable year
- 2358 begins between April 1, 2019, and March 31, 2020, and whose
- 2359 final tax liability for such taxable year is greater than zero.
- 2360 2. "Excess collections" for a fiscal year means the amount
- 2361 by which net collections for a fiscal year exceeds adjusted
- 2362 forecasted collections for that fiscal year.
- 2363 3. "Final tax liability" means the taxpayer's amount of
- 2364 tax due under this chapter for a taxable year, reported on a
- 2365 return filed with the department, plus the amount of any credit
- 2366 taken on such return under s. 220.1875.
- 2367 4. "Total eligible tax liability" for a fiscal year means
- 2368 the sum of final tax liabilities of all eligible taxpayers for a
- 2369 fiscal year as such liabilities are shown on the latest return
- 2370 filed with the department as of February 1 immediately following
- 2371 that fiscal year.
- 2372 5. "Taxpayer refund share" for a fiscal year means an
- 2373 eligible taxpayer's final tax liability as a percentage of the

2374 total eligible tax liability for that fiscal year.

2375 6. "Taxpayer refund" for a fiscal year means the taxpayer
 2376 refund share for a fiscal year multiplied by the excess
 2377 collections for a fiscal year.

2378 Section 38. (1) The amendment made by this act to s.
 2379 220.1105(4)(a)3., Florida Statutes, is remedial in nature and
 2380 applies retroactively.

2381 (2) This section shall take effect upon this act becoming
 2382 a law.

2383 Section 39. Paragraph (f) of subsection (2) of section
 2384 220.1845, Florida Statutes, is amended to read:

2385 220.1845 Contaminated site rehabilitation tax credit.—

2386 (2) AUTHORIZATION FOR TAX CREDIT; LIMITATIONS.—

2387 (f) The total amount of the tax credits which may be
 2388 granted under this section is \$18.2 ~~\$18.5~~ million in ~~the 2018-~~
 2389 ~~2019~~ fiscal year 2020-2021 and \$10 million each fiscal year
 2390 thereafter.

2391 Section 40. Section 220.197, Florida Statutes, is created
 2392 to read:

2393 220.197 1031 exchange tax credit.—

2394 (1) As used in this section, the term "NAICS" means those
 2395 classifications contained in the North American Industry
 2396 Classification System, as published in 2007 by the Office of
 2397 Management and Budget, Executive Office of the President.

2398 (2) A taxpayer is eligible for a \$2 million credit against

2399 the tax imposed by this chapter for its 2018 taxable year if:
2400 (a)1. The taxpayer is classified in the NAICS industry
2401 code 53211;
2402 2. The taxpayer deferred gains on the sale of personal
2403 property assets for federal income purposes under s. 1031 of the
2404 Internal Revenue Code during its taxable year beginning on or
2405 after August 1, 2016, and before August 1, 2017; and
2406 3. The taxpayer's final tax liability for its taxable year
2407 beginning on or after August 1, 2017, and before August 1, 2018,
2408 before application of the credit authorized by this section, is
2409 greater than \$15 million and is at least 700 percent greater
2410 than its final tax liability for its taxable year beginning on
2411 or after August 1, 2016, and before August 1, 2017; or
2412 (b)1. The taxpayer is classified under NAICS industry code
2413 522220 or 532112;
2414 2. The taxpayer deferred gains on the sale of personal
2415 property assets for federal income purposes under s. 1031 of the
2416 Internal Revenue Code during its taxable year beginning on or
2417 after August 1, 2016, and before August 1, 2017; and
2418 3. The taxpayer's final tax liability for its taxable year
2419 beginning on or after August 1, 2017, and before August 1, 2018,
2420 before application of the credit authorized by this section, was
2421 greater than \$15 million and was at least \$15 million greater
2422 than its final tax liability for its taxable year beginning on
2423 or after August 1, 2016, and before August 1, 2017.

2424 (3) This section operates retroactively to January 1,
 2425 2018.

2426 Section 41. Paragraph (e) of subsection (2) of section
 2427 288.0001, Florida Statutes, is amended to read:

2428 288.0001 Economic Development Programs Evaluation.—The
 2429 Office of Economic and Demographic Research and the Office of
 2430 Program Policy Analysis and Government Accountability (OPPAGA)
 2431 shall develop and present to the Governor, the President of the
 2432 Senate, the Speaker of the House of Representatives, and the
 2433 chairs of the legislative appropriations committees the Economic
 2434 Development Programs Evaluation.

2435 (2) The Office of Economic and Demographic Research and
 2436 OPPAGA shall provide a detailed analysis of economic development
 2437 programs as provided in the following schedule:

2438 ~~(e) Beginning January 1, 2018, and every 3 years~~
 2439 ~~thereafter, an analysis of the Sports Development Program~~
 2440 ~~established under s. 288.11625.~~

2441 Section 42. Section 288.11625, Florida Statutes, is
 2442 repealed.

2443 Section 43. Subsection (4) of section 376.30781, Florida
 2444 Statutes, is amended to read:

2445 376.30781 Tax credits for rehabilitation of drycleaning-
 2446 solvent-contaminated sites and brownfield sites in designated
 2447 brownfield areas; application process; rulemaking authority;
 2448 revocation authority.—

2449 (4) The Department of Environmental Protection is
2450 responsible for allocating the tax credits provided for in s.
2451 220.1845, which may not exceed a total of \$18.2 ~~\$18.5~~ million in
2452 tax credits in fiscal year 2020-2021 ~~2018-2019~~ and \$10 million
2453 in tax credits each fiscal year thereafter.

2454 Section 44. Subsection (1) of section 413.4021, Florida
2455 Statutes, is amended to read:

2456 413.4021 Program participant selection; tax collection
2457 enforcement diversion program.—The Department of Revenue, in
2458 coordination with the Florida Association of Centers for
2459 Independent Living and the Florida Prosecuting Attorneys
2460 Association, shall select judicial circuits in which to operate
2461 the program. The association and the state attorneys' offices
2462 shall develop and implement a tax collection enforcement
2463 diversion program, which shall collect revenue due from persons
2464 who have not remitted their collected sales tax. The criteria
2465 for referral to the tax collection enforcement diversion program
2466 shall be determined cooperatively between the state attorneys'
2467 offices and the Department of Revenue.

2468 (1) Notwithstanding s. 212.20, 75 ~~50~~ percent of the
2469 revenues collected from the tax collection enforcement diversion
2470 program shall be deposited into the special reserve account of
2471 the Florida Association of Centers for Independent Living, to be
2472 used to administer the James Patrick Memorial Work Incentive
2473 Personal Attendant Services and Employment Assistance Program

2474 and to contract with the state attorneys participating in the
2475 tax collection enforcement diversion program in an amount of not
2476 more than \$75,000 for each state attorney.

2477 Section 45. Subsections (1), (2), and (5) of section
2478 443.163, Florida Statutes, are amended to read:

2479 443.163 Electronic reporting and remitting of
2480 contributions and reimbursements.—

2481 (1) An employer may file any report and remit any
2482 contributions or reimbursements required under this chapter by
2483 electronic means. The Department of Economic Opportunity or the
2484 state agency providing reemployment assistance tax collection
2485 services shall adopt rules prescribing the format and
2486 instructions necessary for electronically filing reports and
2487 remitting contributions and reimbursements to ensure a full
2488 collection of contributions and reimbursements due. The
2489 acceptable method of transfer, the method, form, and content of
2490 the electronic means, and the method, if any, by which the
2491 employer will be provided with an acknowledgment shall be
2492 prescribed by the department or its tax collection service
2493 provider. However, any employer who employed 10 or more
2494 employees in any quarter during the preceding state fiscal year
2495 must file the Employers Quarterly Reports, including any
2496 corrections, for the current calendar year and remit the
2497 contributions and reimbursements due by electronic means
2498 approved by the tax collection service provider. ~~A person who~~

2499 ~~prepared and reported for 100 or more employers in any quarter~~
2500 ~~during the preceding state fiscal year must file the Employers~~
2501 ~~Quarterly Reports for each calendar quarter in the current~~
2502 ~~calendar year, beginning with reports due for the second~~
2503 ~~calendar quarter of 2003, by electronic means approved by the~~
2504 ~~tax collection service provider.~~

2505 (2)(a) An employer who is required by law to file an
2506 Employers Quarterly Report, including any corrections, by
2507 approved electronic means, but who files the report either
2508 directly or through an agent by a means other than approved
2509 electronic means, is liable for a penalty of \$25 ~~\$50~~ for that
2510 report and \$1 for each employee, not to exceed \$300. This
2511 penalty is in addition to any other penalty provided by this
2512 chapter. However, the penalty does not apply if the tax
2513 collection service provider waives the electronic filing
2514 requirement in advance. An employer who fails to remit
2515 contributions or reimbursements either directly or through an
2516 agent by approved electronic means as required by law is liable
2517 for a penalty of \$25 ~~\$50~~ for each remittance submitted by a
2518 means other than approved electronic means. This penalty is in
2519 addition to any other penalty provided by this chapter.

2520 ~~(b) A person who prepared and reported for 100 or more~~
2521 ~~employers in any quarter during the preceding state fiscal year,~~
2522 ~~but who fails to file an Employers Quarterly Report for each~~
2523 ~~calendar quarter in the current calendar year by approved~~

2524 ~~electronic means, is liable for a penalty of \$50 for that report~~
 2525 ~~and \$1 for each employee. This penalty is in addition to any~~
 2526 ~~other penalty provided by this chapter. However, the penalty~~
 2527 ~~does not apply if the tax collection service provider waives the~~
 2528 ~~electronic filing requirement in advance.~~

2529 (5) The tax collection service provider may waive the
 2530 penalty imposed by this section if a ~~written~~ request for a
 2531 waiver ~~is filed which~~ establishes that imposition would be
 2532 inequitable. Examples of inequity include, but are not limited
 2533 to, situations where the failure to electronically file was
 2534 caused by one of the following factors:

2535 (a) Death or serious illness of the person responsible for
 2536 the preparation and filing of the report.

2537 (b) Destruction of the business records by fire or other
 2538 casualty.

2539 (c) Unscheduled and unavoidable computer downtime.

2540 Section 46. Subsections (1) and (3) of section 626.932,
 2541 Florida Statutes, are amended to read:

2542 626.932 Surplus lines tax.—

2543 (1) The premiums charged for surplus lines coverages are
 2544 subject to a premium receipts tax of 4.94 ~~5~~ percent of all gross
 2545 premiums charged for such insurance. The surplus lines agent
 2546 shall collect from the insured the amount of the tax at the time
 2547 of the delivery of the cover note, certificate of insurance,
 2548 policy, or other initial confirmation of insurance, in addition

2549 to the full amount of the gross premium charged by the insurer
2550 for the insurance. The surplus lines agent is prohibited from
2551 absorbing such tax or, as an inducement for insurance or for any
2552 other reason, rebating all or any part of such tax or of his or
2553 her commission.

2554 (3) If a surplus lines policy covers risks or exposures
2555 only partially in this state and the state is the home state as
2556 defined in the federal Nonadmitted and Reinsurance Reform Act of
2557 2010 (NRRA), the tax payable shall be computed on the gross
2558 premium. The surplus lines policy shall be taxed in accordance
2559 with subsection (1) and shall report the percentage of risk that
2560 is located in the state to the Florida Surplus Lines Service
2561 Office in the manner and form directed by the office ~~The tax~~
2562 ~~must not exceed the tax rate where the risk or exposure is~~
2563 ~~located.~~

2564 Section 47. Subsection (3) of section 718.111, Florida
2565 Statutes, is amended to read:

2566 (3) POWER TO MANAGE CONDOMINIUM PROPERTY AND TO CONTRACT,
2567 SUE, AND BE SUED; CONFLICT OF INTEREST.—

2568 (a) The association may contract, sue, or be sued with
2569 respect to the exercise or nonexercise of its powers. For these
2570 purposes, the powers of the association include, but are not
2571 limited to, the maintenance, management, and operation of the
2572 condominium property.

2573 (b) After control of the association is obtained by unit

2574 owners other than the developer, the association may:

2575 1. Institute, maintain, settle, or appeal actions or

2576 hearings in its name on behalf of all unit owners concerning

2577 matters of common interest to most or all unit owners,

2578 including, but not limited to, the common elements; the roof and

2579 structural components of a building or other improvements;

2580 mechanical, electrical, and plumbing elements serving an

2581 improvement or a building; representations of the developer

2582 pertaining to any existing or proposed commonly used facilities;

2583 2. Protest ~~and protesting~~ ad valorem taxes on commonly

2584 used facilities and on units; ~~and may~~

2585 3. Defend actions pertaining to ad valorem taxation of

2586 commonly used facilities or units or related to ~~in~~ eminent

2587 domain; or

2588 4. Bring inverse condemnation actions.

2589 (c) If the association has the authority to maintain a

2590 class action, the association may be joined in an action as

2591 representative of that class with reference to litigation and

2592 disputes involving the matters for which the association could

2593 bring a class action.

2594 (d) The association, in its own name or on behalf of some

2595 or all unit owners, may institute, file, protest, maintain, or

2596 defend any administrative challenge, lawsuit, appeal, or other

2597 challenge to ad valorem taxes assessed on units for commonly

2598 used facilities or common elements. The affected association

2599 members are not necessary or indispensable parties to such
 2600 actions. This paragraph is intended to clarify existing law and
 2601 applies to cases pending on July 1, 2020.

2602 (e) Nothing herein limits any statutory or common-law
 2603 right of any individual unit owner or class of unit owners to
 2604 bring any action without participation by the association which
 2605 may otherwise be available.

2606 (f) An association may not hire an attorney who represents
 2607 the management company of the association.

2608 Section 48. Clothing, school supplies, personal computers,
 2609 and personal computer-related accessories; sales tax holiday.-

2610 (1) The tax levied under chapter 212, Florida Statutes,
 2611 may not be collected during the period from August 7, 2020,
 2612 through August 9, 2020, on the retail sale of:

2613 (a) Clothing, wallets, or bags, including handbags,
 2614 backpacks, fanny packs, and diaper bags, but excluding
 2615 briefcases, suitcases, and other garment bags, having a sales
 2616 price of \$60 or less per item. As used in this paragraph, the
 2617 term "clothing" means:

2618 1. Any article of wearing apparel intended to be worn on
 2619 or about the human body, excluding watches, watchbands, jewelry,
 2620 umbrellas, and handkerchiefs; and

2621 2. All footwear, excluding skis, swim fins, roller blades,
 2622 and skates.

2623 (b) School supplies having a sales price of \$15 or less

2624 per item. As used in this paragraph, the term "school supplies"
2625 means pens, pencils, erasers, crayons, notebooks, notebook
2626 filler paper, legal pads, binders, lunch boxes, construction
2627 paper, markers, folders, poster board, composition books, poster
2628 paper, scissors, cellophane tape, glue or paste, rulers,
2629 computer disks, staplers and staples used to secure paper
2630 products, protractors, compasses, and calculators.

2631 (2) The tax levied under chapter 212, Florida Statutes,
2632 may not be collected during the period from August 7, 2020,
2633 through August 9, 2020, on the first \$1,000 of the sales price
2634 of personal computers or personal computer-related accessories
2635 purchased for noncommercial home or personal use. As used in
2636 this subsection, the term:

2637 (a) "Personal computers" includes electronic book readers,
2638 laptops, desktops, handheld devices, tablets, or tower
2639 computers. The term does not include cellular telephones, video
2640 game consoles, digital media receivers, or devices that are not
2641 primarily designed to process data.

2642 (b) "Personal computer-related accessories" includes
2643 keyboards, mice, personal digital assistants, monitors, other
2644 peripheral devices, modems, routers, and nonrecreational
2645 software, regardless of whether the accessories are used in
2646 association with a personal computer base unit. The term does
2647 not include furniture or systems, devices, software, or
2648 peripherals that are designed or intended primarily for

2649 recreational use. The term "monitor" does not include any device
2650 that includes a television tuner.

2651 (3) The tax exemptions provided in this section do not
2652 apply to sales within a theme park or entertainment complex as
2653 defined in s. 509.013(9), Florida Statutes, within a public
2654 lodging establishment as defined in s. 509.013(4), Florida
2655 Statutes, or within an airport as defined in s. 330.27(2),
2656 Florida Statutes.

2657 (4) The tax exemptions provided in this section may apply
2658 at the option of a dealer if less than 5 percent of the dealer's
2659 gross sales of tangible personal property in the prior calendar
2660 year are comprised of items that would be exempt under this
2661 section. If a qualifying dealer chooses not to participate in
2662 the tax holiday, by August 1, 2020, the dealer must notify the
2663 Department of Revenue in writing of its election to collect
2664 sales tax during the holiday and must post a copy of that notice
2665 in a conspicuous location at its place of business.

2666 (5) The Department of Revenue is authorized, and all
2667 conditions are deemed met, to adopt emergency rules pursuant to
2668 s. 120.54(4), Florida Statutes, for the purpose of implementing
2669 this section. Notwithstanding any other provision of law,
2670 emergency rules adopted pursuant to this subsection are
2671 effective for 6 months after adoption and may be renewed during
2672 the pendency of procedures to adopt permanent rules addressing
2673 the subject of the emergency rules.

2674 (6) For the 2019-2020 fiscal year, the sum of \$241,000 in
2675 nonrecurring funds is appropriated from the General Revenue Fund
2676 to the Department of Revenue for the purpose of implementing
2677 this section. Funds remaining unexpended or unencumbered from
2678 this appropriation as of June 30, 2020, shall revert and be
2679 reappropriated for the same purpose in the 2020-2021 fiscal
2680 year.

2681 (7) This section shall take effect upon this act becoming
2682 a law.

2683 Section 49. Disaster preparedness supplies; sales tax
2684 holiday.-

2685 (1) The tax levied under chapter 212, Florida Statutes,
2686 may not be collected during the period from May 29, 2020,
2687 through June 4, 2020, on the sale of:

2688 (a) A portable self-powered light source selling for \$20
2689 or less.

2690 (b) A portable self-powered radio, two-way radio, or
2691 weather-band radio selling for \$50 or less.

2692 (c) A tarpaulin or other flexible waterproof sheeting
2693 selling for \$50 or less.

2694 (d) An item normally sold as, or generally advertised as,
2695 a ground anchor system or tie-down kit selling for \$50 or less.

2696 (e) A gas or diesel fuel tank selling for \$25 or less.

2697 (f) A package of AA-cell, AAA-cell, C-cell, D-cell, 6-
2698 volt, or 9-volt batteries, excluding automobile and boat

2699 batteries, selling for \$30 or less.

2700 (g) A nonelectric food storage cooler selling for \$30 or
2701 less.

2702 (h) A portable generator used to provide light or
2703 communications or preserve food in the event of a power outage
2704 selling for \$750 or less.

2705 (i) Reusable ice selling for \$10 or less.

2706 (2) The tax exemptions provided in this section do not
2707 apply to sales within a theme park or entertainment complex as
2708 defined in s. 509.013(9), Florida Statutes, within a public
2709 lodging establishment as defined in s. 509.013(4), Florida
2710 Statutes, or within an airport as defined in s. 330.27(2),
2711 Florida Statutes.

2712 (3) The Department of Revenue is authorized, and all
2713 conditions are deemed met, to adopt emergency rules pursuant to
2714 s. 120.54(4), Florida Statutes, to administer this section.

2715 (4) For the 2019-2020 fiscal year, the sum of \$70,000 in
2716 nonrecurring funds is appropriated from the General Revenue Fund
2717 to the Department of Revenue for the purpose of implementing
2718 this section.

2719 (5) This section shall take effect upon this act becoming
2720 a law.

2721 Section 50. For the 2020-2021 fiscal year, the sum of
2722 \$72,500 in nonrecurring funds is appropriated from the General
2723 Revenue Fund to the Department of Revenue to administer this

2724 act.

2725 Section 51. The Division of Law Revision is directed to
 2726 replace the phrase "the effective date of this act" wherever it
 2727 occurs in this act with the date this act becomes a law.

2728 Section 52. (1) The Department of Revenue is authorized,
 2729 and all conditions are deemed met, to adopt emergency rules
 2730 pursuant to s. 120.54(4), Florida Statutes, for the purpose of
 2731 implementing the changes made by this act to ss. 206.05,
 2732 206.8741, 206.90, 212.05, 212.134, 212.181, 213.21, and
 2733 220.1105, Florida Statutes. Notwithstanding any other provision
 2734 of law, emergency rules adopted pursuant to this subsection are
 2735 effective for 6 months after adoption and may be renewed during
 2736 the pendency of procedures to adopt permanent rules addressing
 2737 the subject of the emergency rules.

2738 (2) This section shall take effect upon this act becoming
 2739 a law.

2740 Section 53. Except as otherwise expressly provided in this
 2741 act, and except for this section, which shall take effect upon
 2742 this act becoming a law, this act shall take effect July 1,
 2743 2020.