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CS/HB 7097, Engrossed 2

2020 Legislature

1  
2 An act relating to taxation; amending s. 125.0104,  
3 F.S.; increasing a population limit on counties that  
4 may use tourist development tax revenues for certain  
5 uses; creating s. 193.019, F.S.; defining terms;  
6 requiring county property appraisers to annually  
7 calculate and submit to the Department of Revenue  
8 certain property tax reductions granted to owners of  
9 hospital property; requiring applicants for the  
10 property tax exemption for hospitals to annually  
11 submit certain information and a signed statement to  
12 the department; specifying requirements for the  
13 department in reviewing such information and in  
14 determining whether the exemption should be limited;  
15 requiring the department to publish certain data;  
16 authorizing the department to adopt rules; creating s.  
17 193.1557, F.S.; extending the timeframe within which  
18 certain changes to property damaged or destroyed by  
19 Hurricane Michael must commence to prevent the  
20 assessed value of the property from increasing;  
21 providing applicability; providing for future repeal;  
22 amending s. 194.035, F.S.; specifying circumstances  
23 under which a special magistrate's appraisal may not  
24 be submitted as evidence to a value adjustment board;  
25 amending s. 195.073, F.S.; revising the property

ENROLLED

CS/HB 7097, Engrossed 2

2020 Legislature

26 | classifications for certain multifamily housing and  
27 | commercial and industrial properties; amending s.  
28 | 195.096, F.S.; revising requirements for the  
29 | department's review and publication of findings of  
30 | county assessment rolls; amending s. 196.173, F.S.;  
31 | revising the military operations that qualify certain  
32 | servicemembers for an additional ad valorem tax  
33 | exemption; providing applicability; revising the  
34 | deadlines for applying for additional ad valorem tax  
35 | exemptions for certain servicemembers for a specified  
36 | tax year; authorizing a property appraiser to grant an  
37 | exemption for an untimely filed application if certain  
38 | conditions are met; providing procedures for an  
39 | applicant to file a petition with the value adjustment  
40 | board if an application is denied; providing  
41 | applicability; amending s. 196.1978, F.S.; providing  
42 | applicability of the affordable housing property tax  
43 | exemption to vacant units if certain conditions are  
44 | met; providing retroactive operation; providing  
45 | legislative intent relating to ownership of exempt  
46 | property by certain limited liability companies;  
47 | providing applicability of the tax exemption, under  
48 | certain circumstances, to certain units occupied by  
49 | natural persons or families whose income no longer  
50 | meets income limits; amending s. 200.065, F.S.;

ENROLLED

CS/HB 7097, Engrossed 2

2020 Legislature

51 authorizing a property appraiser in a county for which  
52 the Governor has declared a state of emergency to post  
53 notices of proposed property taxes on its website if  
54 mailing the notice is not possible; providing for an  
55 extension of sending the notice during such state of  
56 emergency; specifying a duty of the property  
57 appraiser; specifying hearing advertisement  
58 requirements for multicounty taxing authorities under  
59 certain circumstances; specifying procedures and  
60 requirements for taxing authorities, counties, and  
61 school districts for hearings and notices in the event  
62 of a state of emergency; amending s. 200.069, F.S.;  
63 specifying a limitation on the information that  
64 property appraisers may include in the notice of ad  
65 valorem taxes and non-ad valorem assessments; amending  
66 s. 206.05, F.S.; increasing the maximum bond the  
67 department may require from a terminal supplier,  
68 importer, exporter, or wholesaler of motor fuel;  
69 amending s. 206.8741, F.S.; revising a penalty for  
70 failure to provide or post a notice relating to dyed  
71 diesel fuel; amending s. 206.90, F.S.; increasing the  
72 maximum bond the department may require from a  
73 terminal supplier, importer, exporter, or wholesaler  
74 of diesel fuel; amending s. 212.05, F.S.; revising  
75 timeframes for certain documentation to be provided to

ENROLLED

CS/HB 7097, Engrossed 2

2020 Legislature

76 | the department for the purposes of a sales tax  
77 | exemption for the sale of certain boats and aircraft;  
78 | amending s. 212.055, F.S.; specifying a limitation on  
79 | the duration of a charter county and regional  
80 | transportation system surtax levied pursuant to a  
81 | referendum held on or after a certain date; requiring  
82 | that resolutions to approve a school capital outlay  
83 | surtax include a statement relating to the sharing of  
84 | revenues with eligible charter schools in a specified  
85 | manner; specifying authorized uses of surtax revenues  
86 | shared with charter schools; providing an accounting  
87 | requirement for charter schools; specifying the  
88 | eligibility of charter schools; requiring that  
89 | unencumbered funds revert to the sponsor under certain  
90 | circumstances; providing applicability; creating s.  
91 | 212.134, F.S.; specifying requirements for payment  
92 | settlement entities, or their electronic payment  
93 | facilitators or contracted third parties, in  
94 | submitting information returns to the department;  
95 | defining the term "payment settlement entity";  
96 | providing penalties; authorizing the department's  
97 | executive director or his or her designee to waive  
98 | penalties under certain circumstances; creating s.  
99 | 212.181, F.S.; specifying requirements for counties  
100 | and the department in updating certain databases and

ENROLLED

CS/HB 7097, Engrossed 2

2020 Legislature

101 determining business addresses for sales tax purposes;  
 102 specifying a requirement for certain counties imposing  
 103 a tourist development tax; providing procedures and  
 104 requirements for correcting certain misallocations of  
 105 certain tax distributions; providing construction;  
 106 authorizing the department to adopt rules; creating s.  
 107 215.179, F.S.; prohibiting an owner of a public  
 108 building or the owner's employee from seeking,  
 109 accepting, or soliciting consideration for providing a  
 110 certain allocation letter relating to energy efficient  
 111 commercial building property; specifying a requirement  
 112 for signing and returning the allocation letter;  
 113 requiring certain persons to file an allocation  
 114 request to the Department of Financial Services;  
 115 providing construction; creating s. 213.0537, F.S.;  
 116 authorizing the department to provide certain official  
 117 correspondence to taxpayers electronically upon the  
 118 affirmative request of the taxpayer; providing  
 119 construction; defining terms; amending s. 213.21,  
 120 F.S.; providing that the period for filing a claim for  
 121 certain refunds is tolled during a period in which a  
 122 taxpayer is engaged in certain informal conference  
 123 procedures; amending s. 220.1105, F.S.; revising the  
 124 definition of the term "final tax liability" for  
 125 certain purposes; providing for retroactive

ENROLLED

CS/HB 7097, Engrossed 2

2020 Legislature

126 application; amending s. 443.163, F.S.; specifying  
 127 that Employers Quarterly Reports filed with the  
 128 Department of Economic Opportunity by certain  
 129 employers must include any corrections; deleting an  
 130 additional filing requirement for certain persons;  
 131 revising penalties for employers failing to properly  
 132 file the report or failing to properly remit  
 133 contributions or reimbursements; revising criteria for  
 134 requesting a waiver of a penalty with the tax  
 135 collection service provider; amending s. 626.932,  
 136 F.S.; decreasing the rate of the surplus lines tax;  
 137 revising the applicable tax on certain surplus lines  
 138 policies; requiring surplus lines agents to report  
 139 certain information to the Florida Surplus Lines  
 140 Service Office; amending s. 1013.64, F.S.; providing  
 141 that educational facilities and sites funded solely  
 142 through local impact fees are exempt from certain  
 143 prohibited uses of funds; providing sales tax  
 144 exemptions for certain clothing, wallets, bags, school  
 145 supplies, personal computers, and personal computer-  
 146 related accessories during a certain timeframe;  
 147 defining terms; specifying locations where the  
 148 exemptions do not apply; authorizing certain dealers  
 149 to opt out of participating in the exemptions, subject  
 150 to certain conditions; authorizing the department to

ENROLLED

CS/HB 7097, Engrossed 2

2020 Legislature

151 adopt emergency rules; providing an appropriation;  
 152 providing sales tax exemptions for certain disaster  
 153 preparedness supplies during a certain timeframe;  
 154 specifying locations where the exemptions do not  
 155 apply; authorizing the department to adopt emergency  
 156 rules; providing an appropriation; authorizing the  
 157 department to adopt emergency rules for certain  
 158 purposes; providing for expiration of that authority;  
 159 providing effective dates.

160

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

162

163 Section 1. Paragraph (b) of subsection (5) of section  
 164 125.0104, Florida Statutes, is amended to read:

165 125.0104 Tourist development tax; procedure for levying;  
 166 authorized uses; referendum; enforcement.—

167 (5) AUTHORIZED USES OF REVENUE.—

168 (b) Tax revenues received pursuant to this section by a  
 169 county of less than 950,000 ~~750,000~~ population imposing a  
 170 tourist development tax may only be used by that county for the  
 171 following purposes in addition to those purposes allowed  
 172 pursuant to paragraph (a): to acquire, construct, extend,  
 173 enlarge, remodel, repair, improve, maintain, operate, or promote  
 174 one or more zoological parks, fishing piers or nature centers  
 175 which are publicly owned and operated or owned and operated by

ENROLLED

CS/HB 7097, Engrossed 2

2020 Legislature

176 not-for-profit organizations and open to the public. All  
 177 population figures relating to this subsection shall be based on  
 178 the most recent population estimates prepared pursuant to the  
 179 provisions of s. 186.901. These population estimates shall be  
 180 those in effect on July 1 of each year.

181 Section 2. Effective January 1, 2022, section 193.019,  
 182 Florida Statutes, is created to read:

183 193.019 Hospitals; community benefit reporting.-

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

185 (a) "Applicant" means the owner of property for which an  
 186 exemption is being sought under ss. 196.196 and 196.197 for  
 187 hospital property.

188 (b) "County net community benefit expense" is that portion  
 189 of the net community benefit expense reported by an applicant on  
 190 its most recently filed Internal Revenue Service Form 990,  
 191 Schedule H:

192 1. Attributable to those services and activities provided  
 193 or performed in a county; and

194 2. Attributed to the county from another county. An  
 195 applicant may attribute up to 100 percent of its net community  
 196 benefit expense to any county or counties in this state. The  
 197 county net community benefit expense of a county must be reduced  
 198 by any net community benefit expense that is attributed to  
 199 another county.

200 (c) "Department" means the Department of Revenue.

ENROLLED

CS/HB 7097, Engrossed 2

2020 Legislature

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

202 (2) By January 15 of each year, a county property  
 203 appraiser shall calculate and submit to the department the tax  
 204 reduction resulting from the property exemption for the prior  
 205 year granted pursuant to ss. 196.196 and 196.197 for each  
 206 property owned by an applicant.

207 (3) By January 15 of each year, an applicant shall submit  
 208 to the department:

209 (a) A copy of the applicant's most recently filed Internal  
 210 Revenue Service Form 990, Schedule H.

211 (b) A schedule displaying:

212 1. The county net community benefit expense attributed to  
 213 each county in this state in which properties are located  
 214 pursuant to subparagraph (1)(b)1.;

215 2. The county net community benefit expense attributed to  
 216 each county in this state in which properties are located  
 217 pursuant to subparagraph (1)(b)2.;

218 3. The portion of net community benefit expense reported  
 219 by the applicant on its most recently filed Internal Revenue  
 220 Service Form 990, Schedule H, attributable to those services and  
 221 activities provided or performed outside of this state; and

222 4. The sum of amounts provided under subparagraphs 1., 2.,  
 223 and 3., which must equal the total net community benefit expense  
 224 reported by the applicant on its most recently filed Internal  
 225 Revenue Service Form 990, Schedule H.

ENROLLED

CS/HB 7097, Engrossed 2

2020 Legislature

226        (c) A statement signed by the applicant's chief executive  
 227 officer and an independent certified public accountant that,  
 228 upon each person's reasonable knowledge and belief, the  
 229 statement of the Florida total of the county net community  
 230 benefit expense is true and correct.

231        (4) The department must determine whether the county net  
 232 community benefit expense attributed to an applicant's property  
 233 located in a county equals or exceeds the tax reductions  
 234 resulting from the exemptions described in subsection (2) for  
 235 that county.

236        (5) In any second consecutive year the department  
 237 determines that an applicant's county net community benefit  
 238 expense does not equal or exceed the tax reductions resulting  
 239 from the exemptions described in subsection (2), the department  
 240 shall notify the respective property appraiser by March 15 to  
 241 limit the exemption under ss. 196.196 and 196.197 for the  
 242 current year in the property appraiser's county by multiplying  
 243 it by the ratio of the net community benefit expense to the tax  
 244 reductions resulting from the exemptions described in subsection  
 245 (2).

246        (6) The department shall publish the data collected  
 247 pursuant to this section for each applicant from a county  
 248 property appraiser, including the net community benefit expense  
 249 reported in the Internal Revenue Service Form 990, Schedule H.

250        (7) The department may adopt rules to administer this

ENROLLED

CS/HB 7097, Engrossed 2

2020 Legislature

251 section, including the adoption of necessary forms.

252 Section 3. Section 193.1557, Florida Statutes, is created  
253 to read:

254 193.1557 Assessment of certain property damaged or  
255 destroyed by Hurricane Michael.—For property damaged or  
256 destroyed by Hurricane Michael in 2018, s. 193.155(4)(b), s.  
257 193.1554(6)(b), or s. 193.1555(6)(b) applies to changes,  
258 additions, or improvements commenced within 5 years after  
259 January 1, 2019. This section applies to the 2019-2023 tax rolls  
260 and shall stand repealed on December 31, 2023.

261 Section 4. Subsection (1) of section 194.035, Florida  
262 Statutes, is amended to read:

263 194.035 Special magistrates; property evaluators.—

264 (1) In counties having a population of more than 75,000,  
265 the board shall appoint special magistrates for the purpose of  
266 taking testimony and making recommendations to the board, which  
267 recommendations the board may act upon without further hearing.  
268 These special magistrates may not be elected or appointed  
269 officials or employees of the county but shall be selected from  
270 a list of those qualified individuals who are willing to serve  
271 as special magistrates. Employees and elected or appointed  
272 officials of a taxing jurisdiction or of the state may not serve  
273 as special magistrates. The clerk of the board shall annually  
274 notify such individuals or their professional associations to  
275 make known to them that opportunities to serve as special

ENROLLED

CS/HB 7097, Engrossed 2

2020 Legislature

276 magistrates exist. The Department of Revenue shall provide a  
277 list of qualified special magistrates to any county with a  
278 population of 75,000 or less. Subject to appropriation, the  
279 department shall reimburse counties with a population of 75,000  
280 or less for payments made to special magistrates appointed for  
281 the purpose of taking testimony and making recommendations to  
282 the value adjustment board pursuant to this section. The  
283 department shall establish a reasonable range for payments per  
284 case to special magistrates based on such payments in other  
285 counties. Requests for reimbursement of payments outside this  
286 range shall be justified by the county. If the total of all  
287 requests for reimbursement in any year exceeds the amount  
288 available pursuant to this section, payments to all counties  
289 shall be prorated accordingly. If a county having a population  
290 less than 75,000 does not appoint a special magistrate to hear  
291 each petition, the person or persons designated to hear  
292 petitions before the value adjustment board or the attorney  
293 appointed to advise the value adjustment board shall attend the  
294 training provided pursuant to subsection (3), regardless of  
295 whether the person would otherwise be required to attend, but  
296 shall not be required to pay the tuition fee specified in  
297 subsection (3). A special magistrate appointed to hear issues of  
298 exemptions, classifications, and determinations that a change of  
299 ownership, a change of ownership or control, or a qualifying  
300 improvement has occurred shall be a member of The Florida Bar

ENROLLED

CS/HB 7097, Engrossed 2

2020 Legislature

301 with no less than 5 years' experience in the area of ad valorem  
302 taxation. A special magistrate appointed to hear issues  
303 regarding the valuation of real estate shall be a state  
304 certified real estate appraiser with not less than 5 years'  
305 experience in real property valuation. A special magistrate  
306 appointed to hear issues regarding the valuation of tangible  
307 personal property shall be a designated member of a nationally  
308 recognized appraiser's organization with not less than 5 years'  
309 experience in tangible personal property valuation. A special  
310 magistrate need not be a resident of the county in which he or  
311 she serves. A special magistrate may not represent a person  
312 before the board in any tax year during which he or she has  
313 served that board as a special magistrate. An appraisal may not  
314 be submitted as evidence to a value adjustment board in any year  
315 that the person who performed the appraisal serves as a special  
316 magistrate to that value adjustment board. Before appointing a  
317 special magistrate, a value adjustment board shall verify the  
318 special magistrate's qualifications. The value adjustment board  
319 shall ensure that the selection of special magistrates is based  
320 solely upon the experience and qualifications of the special  
321 magistrate and is not influenced by the property appraiser. The  
322 special magistrate shall accurately and completely preserve all  
323 testimony and, in making recommendations to the value adjustment  
324 board, shall include proposed findings of fact, conclusions of  
325 law, and reasons for upholding or overturning the determination

ENROLLED

CS/HB 7097, Engrossed 2

2020 Legislature

326 | of the property appraiser. The expense of hearings before  
 327 | magistrates and any compensation of special magistrates shall be  
 328 | borne three-fifths by the board of county commissioners and two-  
 329 | fifths by the school board. When appointing special magistrates  
 330 | or when scheduling special magistrates for specific hearings,  
 331 | the board, the board attorney, and the board clerk may not  
 332 | consider the dollar amount or percentage of any assessment  
 333 | reductions recommended by any special magistrate in the current  
 334 | year or in any previous year.

335 |       Section 5. Paragraphs (a) and (b) of subsection (1) of  
 336 | section 195.073, Florida Statutes, are amended to read:

337 |       195.073 Classification of property.—All items required by  
 338 | law to be on the assessment rolls must receive a classification  
 339 | based upon the use of the property. The department shall  
 340 | promulgate uniform definitions for all classifications. The  
 341 | department may designate other subclassifications of property.  
 342 | No assessment roll may be approved by the department which does  
 343 | not show proper classifications.

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

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

- 349 |           1. Single family.
- 350 |           2. Mobile homes.

ENROLLED

CS/HB 7097, Engrossed 2

2020 Legislature

- 351 3. Multifamily, up to nine units.
- 352 4. Condominiums.
- 353 5. Cooperatives.
- 354 6. Retirement homes.

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

357 Section 6. Subsection (2) and paragraph (a) of subsection  
 358 (3) of section 195.096, Florida Statutes, are amended to read:

359 195.096 Review of assessment rolls.—

360 (2) The department shall conduct, no less frequently than  
 361 once every 2 years, an in-depth review of the real property  
 362 assessment roll ~~rolls~~ of each county. The department need not  
 363 individually study every use-class of property set forth in s.  
 364 195.073, but shall at a minimum study the level of assessment in  
 365 relation to just value of each classification specified in  
 366 subsection (3). Such in-depth review may include proceedings of  
 367 the value adjustment board and the audit or review of procedures  
 368 used by the counties to appraise property.

369 (a) The department shall, at least 30 days prior to the  
 370 beginning of an in-depth review in any county, notify the  
 371 property appraiser in the county of the pending review. At the  
 372 request of the property appraiser, the department shall consult  
 373 with the property appraiser regarding the classifications and  
 374 strata to be studied, in order that the review will be useful to  
 375 the property appraiser in evaluating his or her procedures.

ENROLLED

CS/HB 7097, Engrossed 2

2020 Legislature

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

383 (c) In conducting assessment ratio studies, the department  
384 must use all practicable steps, including stratified statistical  
385 and analytical reviews and sale-qualification studies, to  
386 maximize the representativeness or statistical reliability of  
387 samples of properties in tests of each classification, stratum,  
388 or roll made the subject of a ratio study published by it. The  
389 department shall document and retain records of the measures of  
390 representativeness of the properties studied in compliance with  
391 this section. Such documentation must include a record of  
392 findings used as the basis for the approval or disapproval of  
393 the tax roll in each county pursuant to s. 193.1142. In  
394 addition, to the greatest extent practicable, the department  
395 shall study assessment roll strata by subclassifications such as  
396 value groups and market areas for each classification or stratum  
397 to be studied, to maximize the representativeness of ratio study  
398 samples. For purposes of this section, the department shall rely  
399 primarily on an assessment-to-sales-ratio study in conducting  
400 assessment ratio studies in those classifications of property

ENROLLED

CS/HB 7097, Engrossed 2

2020 Legislature

401 specified in subsection (3) for which there are adequate market  
402 sales. The department shall compute the median and the value-  
403 weighted mean for each classification or subclassification  
404 studied and for the roll as a whole.

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

408 (e) The department and each property appraiser shall  
409 cooperate in the conduct of these reviews, and each shall make  
410 available to the other all matters and records bearing on the  
411 preparation and computation of the reviews. The property  
412 appraisers shall provide any and all data requested by the  
413 department in the conduct of the studies, including electronic  
414 data processing tapes. Any and all data and samples developed or  
415 obtained by the department in the conduct of the studies shall  
416 be confidential and exempt from the provisions of s. 119.07(1)  
417 until a presentation of the findings of the study is made to the  
418 property appraiser. After the presentation of the findings, the  
419 department shall provide any and all data requested by a  
420 property appraiser developed or obtained in the conduct of the  
421 studies, including tapes. Direct reimbursable costs of providing  
422 the data shall be borne by the party who requested it. Copies of  
423 existing data or records, whether maintained or required  
424 pursuant to law or rule, or data or records otherwise  
425 maintained, shall be submitted within 30 days from the date

ENROLLED

CS/HB 7097, Engrossed 2

2020 Legislature

426 requested, in the case of written or printed information, and  
 427 within 14 days from the date requested, in the case of  
 428 computerized information.

429 (f) Within 120 days after receipt of a county assessment  
 430 roll by the executive director of the department pursuant to s.  
 431 193.1142(1), or within 10 days after approval of the assessment  
 432 roll, whichever is later, the department shall complete the  
 433 review for that county and publish the department's findings.  
 434 The findings must include ~~a statement of the confidence interval~~  
 435 ~~for the median and such other~~ measures as may be appropriate for  
 436 each classification or subclassification studied ~~and for the~~  
 437 ~~roll as a whole,~~ and related statistical and analytical details.  
 438 The measures in the findings must be based on:

- 439 1. A 95-percent level of confidence; or
- 440 2. Ratio study standards that are generally accepted by
- 441 professional appraisal organizations in developing a
- 442 statistically valid sampling plan if a 95-percent level of
- 443 confidence is not attainable.

444 (g) Notwithstanding any other provision of this chapter,  
 445 in one or more assessment years following a natural disaster in  
 446 counties for which a state of emergency was declared by  
 447 executive order or proclamation of the Governor pursuant to  
 448 chapter 252, if the department determines that the natural  
 449 disaster creates difficulties in its statistical and analytical  
 450 reviews of the assessment rolls in affected counties, the

ENROLLED

CS/HB 7097, Engrossed 2

2020 Legislature

451 department shall take all practicable steps to maximize the  
 452 representativeness and reliability of its statistical and  
 453 analytical reviews and may use the best information available to  
 454 estimate the levels of assessment. This paragraph first applies  
 455 to the 2019 assessment roll and operates retroactively to  
 456 January 1, 2019.

457 (3) (a) Upon completion of review pursuant to paragraph  
 458 (2) (f), the department shall publish the results of reviews  
 459 conducted under this section. The results must include all  
 460 statistical and analytical measures computed under this section  
 461 for the real property assessment roll ~~as a whole, the personal~~  
 462 ~~property assessment roll as a whole,~~ and independently for the  
 463 following real property classes if the classes constituted 5  
 464 percent or more of the total assessed value of real property in  
 465 a county on the previous tax roll:

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

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

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

474 4. Vacant lots.

475 5. Nonagricultural acreage and other undeveloped parcels.

ENROLLED

CS/HB 7097, Engrossed 2

2020 Legislature

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

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

481  
 482 If one of the above classes constituted less than 5 percent of  
 483 the total assessed value of all real property in a county on the  
 484 previous assessment roll, the department may combine it with one  
 485 or more other classes of real property for purposes of  
 486 assessment ratio studies or use the weighted average of the  
 487 other classes for purposes of calculating the level of  
 488 assessment for all real property in a county. The department  
 489 shall also publish such results for any subclassifications of  
 490 the classes or assessment rolls it may have chosen to study.

491           Section 7. Effective upon this act becoming a law,  
 492 subsection (2) of section 196.173, Florida Statutes, is amended  
 493 to read:

494           196.173 Exemption for deployed servicemembers.—

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

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

ENROLLED

CS/HB 7097, Engrossed 2

2020 Legislature

501 1999.

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

503 2001.

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

505 ~~2001, and ended on December 31, 2014.~~

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

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

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

509 which began in January 2007.

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

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

512 in August 2009.

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

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

515 2011.

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

517 8, 2014.

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

519 2014.

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

521 January 1, 2015.

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

523 2015.

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

525 2007.

ENROLLED

CS/HB 7097, Engrossed 2

2020 Legislature

526 (p) Operation Pacific Eagle, which began in September  
 527 2017.

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

529  
 530 The Department of Revenue shall notify all property appraisers  
 531 and tax collectors in this state of the designated military  
 532 operations.

533 Section 8. The amendment made by this act to s.  
 534 196.173(2), Florida Statutes, first applies to the 2020 ad  
 535 valorem tax roll.

536 Section 9. Application deadline for additional ad valorem  
 537 tax exemption for specified deployments.-

538 (1) Notwithstanding the filing deadlines contained in s.  
 539 196.173(6), Florida Statutes, the deadline for an applicant to  
 540 file an application with the property appraiser for an  
 541 additional ad valorem tax exemption under s. 196.173, Florida  
 542 Statutes, for the 2020 tax roll is June 1, 2020.

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

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

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

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

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CS/HB 7097, Engrossed 2

2020 Legislature

551 the applicant was unable to apply for the exemption in a timely  
552 manner or otherwise demonstrates extenuating circumstances that  
553 warrant granting the exemption.

554 (3) If the property appraiser denies an application under  
555 subsection (2), the applicant may file, pursuant to s.  
556 194.011(3), Florida Statutes, a petition with the value  
557 adjustment board which requests that the exemption be granted.  
558 Such petition must be filed on or before the 25th day after the  
559 property appraiser mails the notice required under s.  
560 194.011(1), Florida Statutes. Notwithstanding s. 194.013,  
561 Florida Statutes, the eligible servicemember is not required to  
562 pay a filing fee for such petition. Upon reviewing the petition,  
563 the value adjustment board may grant the exemption if the  
564 applicant is qualified for the exemption and demonstrates  
565 extenuating circumstances, as determined by the board, which  
566 warrant granting the exemption.

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

569 Section 10. Effective upon becoming a law and operating  
570 retroactively to January 1, 2020, subsection (1) of section  
571 196.1978, Florida Statutes, is amended to read:

572 196.1978 Affordable housing property exemption.—

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

ENROLLED

CS/HB 7097, Engrossed 2

2020 Legislature

576 income, or moderate-income limits specified in s. 420.0004,  
 577 which is owned entirely by a nonprofit entity that is a  
 578 corporation not for profit, qualified as charitable under s.  
 579 501(c)(3) of the Internal Revenue Code and in compliance with  
 580 Rev. Proc. 96-32, 1996-1 C.B. 717, is considered property owned  
 581 by an exempt entity and used for a charitable purpose, and those  
 582 portions of the affordable housing property that provide housing  
 583 to natural persons or families classified as extremely low  
 584 income, very low income, low income, or moderate income under s.  
 585 420.0004 are exempt from ad valorem taxation to the extent  
 586 authorized under s. 196.196. All property identified in this  
 587 subsection ~~section~~ must comply with the criteria provided under  
 588 s. 196.195 for determining exempt status and applied by property  
 589 appraisers on an annual basis. The Legislature intends that any  
 590 property owned by a limited liability company which is  
 591 disregarded as an entity for federal income tax purposes  
 592 pursuant to Treasury Regulation 301.7701-3(b)(1)(ii) be treated  
 593 as owned by its sole member. Units that are vacant shall be  
 594 treated as portions of the affordable housing property exempt  
 595 under this subsection if a recorded land use restriction  
 596 agreement in favor of the Florida Housing Finance Corporation or  
 597 any other governmental or quasi-governmental jurisdiction  
 598 requires that all residential units within the property be used  
 599 in a manner that qualifies for the exemption under this  
 600 subsection and if the units are being offered for rent.

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CS/HB 7097, Engrossed 2

2020 Legislature

601 Section 11. Effective January 1, 2021, subsection (1) of  
602 section 196.1978, Florida Statutes, as amended by this act, is  
603 amended to read:

604 196.1978 Affordable housing property exemption.—

605 (1) Property used to provide affordable housing to  
606 eligible persons as defined by s. 159.603 and natural persons or  
607 families meeting the extremely-low-income, very-low-income, low-  
608 income, or moderate-income limits specified in s. 420.0004,  
609 which is owned entirely by a nonprofit entity that is a  
610 corporation not for profit, qualified as charitable under s.  
611 501(c) (3) of the Internal Revenue Code and in compliance with  
612 Rev. Proc. 96-32, 1996-1 C.B. 717, is considered property owned  
613 by an exempt entity and used for a charitable purpose, and those  
614 portions of the affordable housing property that provide housing  
615 to natural persons or families classified as extremely low  
616 income, very low income, low income, or moderate income under s.  
617 420.0004 are exempt from ad valorem taxation to the extent  
618 authorized under s. 196.196. All property identified in this  
619 subsection must comply with the criteria provided under s.  
620 196.195 for determining exempt status and applied by property  
621 appraisers on an annual basis. The Legislature intends that any  
622 property owned by a limited liability company which is  
623 disregarded as an entity for federal income tax purposes  
624 pursuant to Treasury Regulation 301.7701-3(b) (1) (ii) be treated  
625 as owned by its sole member. If the sole member of the limited

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CS/HB 7097, Engrossed 2

2020 Legislature

626 | liability company that owns the property is also a limited  
 627 | liability company that is disregarded as an entity for federal  
 628 | income tax purposes pursuant to Treasury Regulation 301.7701-  
 629 | 3(b)(1)(ii), the Legislature intends that the property be  
 630 | treated as owned by the sole member of the limited liability  
 631 | company that owns the limited liability company that owns the  
 632 | property. Units that are vacant and units that are occupied by  
 633 | natural persons or families whose income no longer meets the  
 634 | income limits of this subsection, but whose income met those  
 635 | income limits at the time they became tenants, shall be treated  
 636 | as portions of the affordable housing property exempt under this  
 637 | subsection if a recorded land use restriction agreement in favor  
 638 | of the Florida Housing Finance Corporation or any other  
 639 | governmental or quasi-governmental jurisdiction requires that  
 640 | all residential units within the property be used in a manner  
 641 | that qualifies for the exemption under this subsection and if  
 642 | the units are being offered for rent.

643 | Section 12. Effective upon this act becoming a law,  
 644 | paragraphs (b), (d), (e), and (f) of subsection (2) of section  
 645 | 200.065, Florida Statutes, are amended to read:

646 | 200.065 Method of fixing millage.—

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

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CS/HB 7097, Engrossed 2

2020 Legislature

651 (b) Within 35 days of certification of value pursuant to  
652 subsection (1), each taxing authority shall advise the property  
653 appraiser of its proposed millage rate, of its rolled-back rate  
654 computed pursuant to subsection (1), and of the date, time, and  
655 place at which a public hearing will be held to consider the  
656 proposed millage rate and the tentative budget. The property  
657 appraiser shall utilize this information in preparing the notice  
658 of proposed property taxes pursuant to s. 200.069. The deadline  
659 for mailing the notice shall be the later of 55 days after  
660 certification of value pursuant to subsection (1) or 10 days  
661 after either the date the tax roll is approved or the interim  
662 roll procedures under s. 193.1145 are instituted. However, for  
663 counties for which a state of emergency was declared by  
664 executive order or proclamation of the Governor pursuant to  
665 chapter 252, if mailing is not possible during the state of  
666 emergency, the property appraiser may post the notice on the  
667 county's website. If the deadline for mailing the notice of  
668 proposed property taxes is 10 days after the date the tax roll  
669 is approved or the interim roll procedures are instituted, all  
670 subsequent deadlines provided in this section shall be extended.  
671 In addition, the deadline for mailing the notice may be extended  
672 for 30 days in counties for which a state of emergency was  
673 declared by executive order or proclamation of the Governor  
674 pursuant to chapter 252, and property appraisers may use  
675 alternate methods of distribution only when mailing the notice

ENROLLED

CS/HB 7097, Engrossed 2

2020 Legislature

676 is not possible. In such event, however, property appraisers  
677 must work with county tax collectors to ensure the timely  
678 assessment and collection of taxes. The number of days by which  
679 the deadlines shall be extended shall equal the number of days  
680 by which the deadline for mailing the notice of proposed taxes  
681 is extended beyond 55 days after certification. If any taxing  
682 authority fails to provide the information required in this  
683 paragraph to the property appraiser in a timely fashion, the  
684 taxing authority shall be prohibited from levying a millage rate  
685 greater than the rolled-back rate computed pursuant to  
686 subsection (1) for the upcoming fiscal year, which rate shall be  
687 computed by the property appraiser and used in preparing the  
688 notice of proposed property taxes. Each multicounty taxing  
689 authority that levies taxes in any county that has extended the  
690 deadline for mailing the notice due to a declared state of  
691 emergency and that has noticed hearings in other counties must  
692 advertise the hearing at which it intends to adopt a tentative  
693 budget and millage rate in a newspaper of general paid  
694 circulation within each county not less than 2 days or more than  
695 5 days before the hearing.

696 (d) Within 15 days after the meeting adopting the  
697 tentative budget, the taxing authority shall advertise in a  
698 newspaper of general circulation in the county as provided in  
699 subsection (3), its intent to finally adopt a millage rate and  
700 budget. A public hearing to finalize the budget and adopt a

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CS/HB 7097, Engrossed 2

2020 Legislature

701 millage rate shall be held not less than 2 days nor more than 5  
702 days after the day that the advertisement is first published. In  
703 the event of a need to postpone or recess the final meeting due  
704 to a declared state of emergency, the taxing authority may  
705 postpone or recess the hearing for up to 7 days and shall post a  
706 prominent notice at the place of the original hearing showing  
707 the date, time, and place where the hearing will be reconvened.  
708 The posted notice shall measure not less than 8.5 by 11 inches.  
709 The taxing authority shall make every reasonable effort to  
710 provide reasonable notification of the continued hearing to the  
711 taxpayers. The information must also be posted on the taxing  
712 authority's website. During the hearing, the governing body of  
713 the taxing authority shall amend the adopted tentative budget as  
714 it sees fit, adopt a final budget, and adopt a resolution or  
715 ordinance stating the millage rate to be levied. The resolution  
716 or ordinance shall state the percent, if any, by which the  
717 millage rate to be levied exceeds the rolled-back rate computed  
718 pursuant to subsection (1), which shall be characterized as the  
719 percentage increase in property taxes adopted by the governing  
720 body. The adoption of the budget and the millage-levy resolution  
721 or ordinance shall be by separate votes. For each taxing  
722 authority levying millage, the name of the taxing authority, the  
723 rolled-back rate, the percentage increase, and the millage rate  
724 to be levied shall be publicly announced before ~~prior to~~ the  
725 adoption of the millage-levy resolution or ordinance. In no

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CS/HB 7097, Engrossed 2

2020 Legislature

726 | event may the millage rate adopted pursuant to this paragraph  
727 | exceed the millage rate tentatively adopted pursuant to  
728 | paragraph (c). If the rate tentatively adopted pursuant to  
729 | paragraph (c) exceeds the proposed rate provided to the property  
730 | appraiser pursuant to paragraph (b), or as subsequently adjusted  
731 | pursuant to subsection (11), each taxpayer within the  
732 | jurisdiction of the taxing authority shall be sent notice by  
733 | first-class mail of his or her taxes under the tentatively  
734 | adopted millage rate and his or her taxes under the previously  
735 | proposed rate. The notice must be prepared by the property  
736 | appraiser, at the expense of the taxing authority, and must  
737 | generally conform to the requirements of s. 200.069. If such  
738 | additional notice is necessary, its mailing must precede the  
739 | hearing held pursuant to this paragraph by not less than 10 days  
740 | and not more than 15 days.

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

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CS/HB 7097, Engrossed 2

2020 Legislature

751 body shall adopt its tentative or final millage rate before  
752 ~~prior to~~ adopting its tentative or final budget.

753 2. These hearings shall be held after 5 p.m. if scheduled  
754 on a day other than Saturday. No hearing shall be held on a  
755 Sunday. The county commission shall not schedule its hearings on  
756 days scheduled for hearings by the school board. The hearing  
757 dates scheduled by the county commission and school board shall  
758 not be utilized by any other taxing authority within the county  
759 for its public hearings. However, in counties for which a state  
760 of emergency was declared by executive order or proclamation of  
761 the Governor pursuant to chapter 252 and the rescheduling of  
762 hearings on the same day is unavoidable, the county commission  
763 and school board must conduct their hearings at different times,  
764 and other taxing authorities must schedule their hearings so as  
765 not to conflict with the times of the county commission and  
766 school board hearings. A multicounty taxing authority shall make  
767 every reasonable effort to avoid scheduling hearings on days  
768 utilized by the counties or school districts within its  
769 jurisdiction. Tax levies and budgets for dependent special  
770 taxing districts shall be adopted at the hearings for the taxing  
771 authority to which such districts are dependent, following such  
772 discussion and adoption of levies and budgets for the superior  
773 taxing authority. A taxing authority may adopt the tax levies  
774 for all of its dependent special taxing districts, and may adopt  
775 the budgets for all of its dependent special taxing districts,

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CS/HB 7097, Engrossed 2

2020 Legislature

776 | by a single unanimous vote. However, if a member of the general  
 777 | public requests that the tax levy or budget of a dependent  
 778 | special taxing district be separately discussed and separately  
 779 | adopted, the taxing authority shall discuss and adopt that tax  
 780 | levy or budget separately. If, due to circumstances beyond the  
 781 | control of the taxing authority, including a state of emergency  
 782 | declared by executive order or proclamation of the Governor  
 783 | pursuant to chapter 252, the hearing provided for in paragraph  
 784 | (c) or paragraph (d) is recessed or postponed, the taxing  
 785 | authority shall publish a notice in a newspaper of general paid  
 786 | circulation in the county. The notice shall state the time and  
 787 | place for the continuation of the hearing and shall be published  
 788 | at least 2 days but not more than 5 days before ~~prior to~~ the  
 789 | date the hearing will be continued. In the event of postponement  
 790 | or recess due to a declared state of emergency, all subsequent  
 791 | dates in this section shall be extended by the number of days of  
 792 | the postponement or recess. Notice of the postponement or recess  
 793 | must be in writing by the affected taxing authority to the tax  
 794 | collector, the property appraiser, and the Department of Revenue  
 795 | within 3 calendar days after the postponement or recess. In the  
 796 | event of such extension, the affected taxing authority must work  
 797 | with the county tax collector and property appraiser to ensure  
 798 | timely assessment and collection of taxes.

799 | (f)1. Notwithstanding any provisions of paragraph (c) to  
 800 | the contrary, each school district shall advertise its intent to

ENROLLED

CS/HB 7097, Engrossed 2

2020 Legislature

801 adopt a tentative budget in a newspaper of general circulation  
802 pursuant to subsection (3) within 29 days of certification of  
803 value pursuant to subsection (1). Not less than 2 days or more  
804 than 5 days thereafter, the district shall hold a public hearing  
805 on the tentative budget pursuant to the applicable provisions of  
806 paragraph (c). In the event of postponement or recess due to a  
807 declared state of emergency, the school district may postpone or  
808 recess the hearing for up to 7 days and shall post a prominent  
809 notice at the place of the original hearing showing the date,  
810 time, and place where the hearing will be reconvened. The posted  
811 notice shall measure not less than 8.5 by 11 inches. The school  
812 district shall make every reasonable effort to provide  
813 reasonable notification of the continued hearing to the  
814 taxpayers. The information must also be posted on the school  
815 district's website.

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

823 3. Notwithstanding any provisions of paragraph (d) to the  
824 contrary, each school district shall hold a public hearing to  
825 finalize the budget and adopt a millage rate within 80 days of

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CS/HB 7097, Engrossed 2

2020 Legislature

826 certification of value pursuant to subsection (1), but not  
 827 earlier than 65 days after certification. The hearing shall be  
 828 held in accordance with the applicable provisions of paragraph  
 829 (d), except that a newspaper advertisement need not precede the  
 830 hearing.

831 Section 13. Section 200.069, Florida Statutes, is amended  
 832 to read:

833 200.069 Notice of proposed property taxes and non-ad  
 834 valorem assessments.—Pursuant to s. 200.065(2)(b), the property  
 835 appraiser, in the name of the taxing authorities and local  
 836 governing boards levying non-ad valorem assessments within his  
 837 or her jurisdiction and at the expense of the county, shall  
 838 prepare and deliver by first-class mail to each taxpayer to be  
 839 listed on the current year's assessment roll a notice of  
 840 proposed property taxes, which notice shall contain the elements  
 841 and use the format provided in the following form.

842 Notwithstanding the provisions of s. 195.022, no county officer  
 843 shall use a form other than that provided herein. The Department  
 844 of Revenue may adjust the spacing and placement on the form of  
 845 the elements listed in this section as it considers necessary  
 846 based on changes in conditions necessitated by various taxing  
 847 authorities. If the elements are in the order listed, the  
 848 placement of the listed columns may be varied at the discretion  
 849 and expense of the property appraiser, and the property  
 850 appraiser may use printing technology and devices to complete

ENROLLED

CS/HB 7097, Engrossed 2

2020 Legislature

851 the form, the spacing, and the placement of the information in  
 852 the columns. In addition, the property appraiser may not include  
 853 in the mailing of the notice of ad valorem taxes and non-ad  
 854 valorem assessments additional information or items unless such  
 855 information or items explain a component of the notice or  
 856 provide information directly related to the assessment and  
 857 taxation of the property. A county officer may use a form other  
 858 than that provided by the department for purposes of this part,  
 859 but only if his or her office pays the related expenses and he  
 860 or she obtains prior written permission from the executive  
 861 director of the department; however, a county officer may not  
 862 use a form the substantive content of which is at variance with  
 863 the form prescribed by the department. The county officer may  
 864 continue to use such an approved form until the law that  
 865 specifies the form is amended or repealed or until the officer  
 866 receives written disapproval from the executive director.

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

868  
 869 NOTICE OF PROPOSED PROPERTY TAXES

870 DO NOT PAY—THIS IS NOT A BILL

871  
 872 The taxing authorities which levy property taxes against  
 873 your property will soon hold PUBLIC HEARINGS to adopt budgets  
 874 and tax rates for the next year.

875 The purpose of these PUBLIC HEARINGS is to receive opinions

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CS/HB 7097, Engrossed 2

2020 Legislature

876 | from the general public and to answer questions on the proposed  
 877 | tax change and budget PRIOR TO TAKING FINAL ACTION.

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

880 |

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

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

895 |       (3) There shall be under each column heading an entry for  
 896 | the county; the school district levy required pursuant to s.  
 897 | 1011.60(6); other operating school levies; the municipality or  
 898 | municipal service taxing unit or units in which the parcel lies,  
 899 | if any; the water management district levying pursuant to s.  
 900 | 373.503; the independent special districts in which the parcel

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CS/HB 7097, Engrossed 2

2020 Legislature

901 | lies, if any; and for all voted levies for debt service  
 902 | applicable to the parcel, if any.

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

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

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

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

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

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

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CS/HB 7097, Engrossed 2

2020 Legislature

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

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

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

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

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

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

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

ENROLLED

CS/HB 7097, Engrossed 2

2020 Legislature

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

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

956  
 957 If you feel that the market value of your property is  
 958 inaccurate or does not reflect fair market value, or if you are  
 959 entitled to an exemption or classification that is not reflected  
 960 above, contact your county property appraiser at ...(phone  
 961 number)... or ...(location)....

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

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

969  
 970 EXPLANATION

971  
 972 \*COLUMN 1—"YOUR PROPERTY TAXES LAST YEAR"  
 973 This column shows the taxes that applied last year to your  
 974 property. These amounts were based on budgets adopted last year  
 975 and your property's previous taxable value.

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CS/HB 7097, Engrossed 2

2020 Legislature

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

981 \*COLUMN 3—"YOUR TAXES IF PROPOSED BUDGET CHANGE IS ADOPTED"  
 982 This column shows what your taxes will be this year under the  
 983 BUDGET ACTUALLY PROPOSED by each local taxing authority. The  
 984 proposal is NOT final and may be amended at the public hearings  
 985 shown on the front side of this notice. The difference between  
 986 columns 2 and 3 is the tax change proposed by each local taxing  
 987 authority and is NOT the result of higher assessments.

988  
 989 \*Note: Amounts shown on this form do NOT reflect early payment  
 990 discounts you may have received or may be eligible to receive.  
 991 (Discounts are a maximum of 4 percent of the amounts shown on  
 992 this form.)

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

995  
 996 "Your final tax bill may contain non-ad valorem  
 997 assessments which may not be reflected on this notice  
 998 such as assessments for roads, fire, garbage,  
 999 lighting, drainage, water, sewer, or other  
 1000 governmental services and facilities which may be



ENROLLED

CS/HB 7097, Engrossed 2

2020 Legislature

1026 | the column listing the levying local governing board if the  
 1027 | purpose is not clearly indicated by the name of the board.

1028 |         3. Each non-ad valorem assessment for each levying local  
 1029 | governing board must be listed separately.

1030 |         4. If a county has too many municipal service benefit  
 1031 | units or assessments to be listed separately, it shall combine  
 1032 | them by function.

1033 |         5. A brief statement outlining the responsibility of the  
 1034 | tax collector and each levying local governing board as to any  
 1035 | non-ad valorem assessment must be provided on the form,  
 1036 | accompanied by directions as to which office to contact for  
 1037 | particular questions or problems.

1038 |         (b) If the notice includes all adopted non-ad valorem  
 1039 | assessments, the provisions contained in subsection (9) shall  
 1040 | not be placed on the notice.

1041 |         Section 14. Subsection (1) of section 206.05, Florida  
 1042 | Statutes, is amended to read:

1043 |         206.05 Bond required of licensed terminal supplier,  
 1044 | importer, exporter, or wholesaler.—

1045 |         (1) Each terminal supplier, importer, exporter, or  
 1046 | wholesaler, except a municipality, county, school board, state  
 1047 | agency, federal agency, or special district which is licensed  
 1048 | under this part, shall file with the department a bond in a  
 1049 | penal sum of not more than \$300,000 ~~\$100,000~~, such sum to be  
 1050 | approximately 3 times the combined average monthly tax levied

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CS/HB 7097, Engrossed 2

2020 Legislature

1051 under this part and local option tax on motor fuel paid or due  
 1052 during the preceding 12 calendar months under the laws of this  
 1053 state. An exporter shall file a bond in an amount equal to 3  
 1054 times the average monthly tax due on gallons acquired for  
 1055 export. The bond shall be in such form as may be approved by the  
 1056 department, executed by a surety company duly licensed to do  
 1057 business under the laws of the state as surety thereon, and  
 1058 conditioned upon the prompt filing of true reports and the  
 1059 payment to the department of any and all fuel taxes levied under  
 1060 this chapter including local option taxes which are now or which  
 1061 hereafter may be levied or imposed, together with any and all  
 1062 penalties and interest thereon, and generally upon faithful  
 1063 compliance with the provisions of the fuel tax and local option  
 1064 tax laws of the state. The licensee shall be the principal  
 1065 obligor, and the state shall be the obligee. An assigned time  
 1066 deposit or irrevocable letter of credit may be accepted in lieu  
 1067 of a surety bond.

1068 Section 15. Subsection (6) of section 206.8741, Florida  
 1069 Statutes, is amended to read:

1070 206.8741 Dyeing and marking; notice requirements.—

1071 (6) Any person who fails to provide or post the required  
 1072 notice with respect to any dyed diesel fuel is subject to a  
 1073 penalty of \$2,500 for each month such failure occurs ~~the penalty~~  
 1074 ~~imposed by s. 206.872(11).~~

1075 Section 16. Subsection (1) section 206.90, Florida

ENROLLED

CS/HB 7097, Engrossed 2

2020 Legislature

1076 Statutes, is amended to read:

1077       206.90 Bond required of terminal suppliers, importers, and  
1078 wholesalers.—

1079       (1) Every terminal supplier, importer, or wholesaler,  
1080 except a municipality, county, state agency, federal agency,  
1081 school board, or special district, shall file with the  
1082 department a bond or bonds in the penal sum of not more than  
1083 \$300,000 ~~\$100,000~~. The sum of such bond shall be approximately 3  
1084 times the average monthly diesel fuels tax and local option tax  
1085 on diesel fuels paid or due during the preceding 12 calendar  
1086 months, with a surety approved by the department. The licensee  
1087 shall be the principal obligor and the state shall be the  
1088 obligee, conditioned upon the faithful compliance with the  
1089 provisions of this chapter, including the local option tax laws.  
1090 If the sum of 3 times a licensee's average monthly tax is less  
1091 than \$50, no bond shall be required.

1092       Section 17. Paragraph (a) of subsection (1) of section  
1093 212.05, Florida Statutes, is amended to read:

1094       212.05 Sales, storage, use tax.—It is hereby declared to  
1095 be the legislative intent that every person is exercising a  
1096 taxable privilege who engages in the business of selling  
1097 tangible personal property at retail in this state, including  
1098 the business of making mail order sales, or who rents or  
1099 furnishes any of the things or services taxable under this  
1100 chapter, or who stores for use or consumption in this state any

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CS/HB 7097, Engrossed 2

2020 Legislature

1101 item or article of tangible personal property as defined herein  
 1102 and who leases or rents such property within the state.

1103 (1) For the exercise of such privilege, a tax is levied on  
 1104 each taxable transaction or incident, which tax is due and  
 1105 payable as follows:

1106 (a)1.a. At the rate of 6 percent of the sales price of  
 1107 each item or article of tangible personal property when sold at  
 1108 retail in this state, computed on each taxable sale for the  
 1109 purpose of remitting the amount of tax due the state, and  
 1110 including each and every retail sale.

1111 b. Each occasional or isolated sale of an aircraft, boat,  
 1112 mobile home, or motor vehicle of a class or type which is  
 1113 required to be registered, licensed, titled, or documented in  
 1114 this state or by the United States Government shall be subject  
 1115 to tax at the rate provided in this paragraph. The department  
 1116 shall by rule adopt any nationally recognized publication for  
 1117 valuation of used motor vehicles as the reference price list for  
 1118 any used motor vehicle which is required to be licensed pursuant  
 1119 to s. 320.08(1), (2), (3)(a), (b), (c), or (e), or (9). If any  
 1120 party to an occasional or isolated sale of such a vehicle  
 1121 reports to the tax collector a sales price which is less than 80  
 1122 percent of the average loan price for the specified model and  
 1123 year of such vehicle as listed in the most recent reference  
 1124 price list, the tax levied under this paragraph shall be  
 1125 computed by the department on such average loan price unless the

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CS/HB 7097, Engrossed 2

2020 Legislature

1126 parties to the sale have provided to the tax collector an  
 1127 affidavit signed by each party, or other substantial proof,  
 1128 stating the actual sales price. Any party to such sale who  
 1129 reports a sales price less than the actual sales price is guilty  
 1130 of a misdemeanor of the first degree, punishable as provided in  
 1131 s. 775.082 or s. 775.083. The department shall collect or  
 1132 attempt to collect from such party any delinquent sales taxes.  
 1133 In addition, such party shall pay any tax due and any penalty  
 1134 and interest assessed plus a penalty equal to twice the amount  
 1135 of the additional tax owed. Notwithstanding any other provision  
 1136 of law, the Department of Revenue may waive or compromise any  
 1137 penalty imposed pursuant to this subparagraph.

1138 2. This paragraph does not apply to the sale of a boat or  
 1139 aircraft by or through a registered dealer under this chapter to  
 1140 a purchaser who, at the time of taking delivery, is a  
 1141 nonresident of this state, does not make his or her permanent  
 1142 place of abode in this state, and is not engaged in carrying on  
 1143 in this state any employment, trade, business, or profession in  
 1144 which the boat or aircraft will be used in this state, or is a  
 1145 corporation none of the officers or directors of which is a  
 1146 resident of, or makes his or her permanent place of abode in,  
 1147 this state, or is a noncorporate entity that has no individual  
 1148 vested with authority to participate in the management,  
 1149 direction, or control of the entity's affairs who is a resident  
 1150 of, or makes his or her permanent abode in, this state. For

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CS/HB 7097, Engrossed 2

2020 Legislature

1151 purposes of this exemption, either a registered dealer acting on  
 1152 his or her own behalf as seller, a registered dealer acting as  
 1153 broker on behalf of a seller, or a registered dealer acting as  
 1154 broker on behalf of the purchaser may be deemed to be the  
 1155 selling dealer. This exemption shall not be allowed unless:

1156 a. The purchaser removes a qualifying boat, as described  
 1157 in sub-subparagraph f., from the state within 90 days after the  
 1158 date of purchase or extension, or the purchaser removes a  
 1159 nonqualifying boat or an aircraft from this state within 10 days  
 1160 after the date of purchase or, when the boat or aircraft is  
 1161 repaired or altered, within 20 days after completion of the  
 1162 repairs or alterations; or if the aircraft will be registered in  
 1163 a foreign jurisdiction and:

1164 (I) Application for the aircraft's registration is  
 1165 properly filed with a civil airworthiness authority of a foreign  
 1166 jurisdiction within 10 days after the date of purchase;

1167 (II) The purchaser removes the aircraft from the state to  
 1168 a foreign jurisdiction within 10 days after the date the  
 1169 aircraft is registered by the applicable foreign airworthiness  
 1170 authority; and

1171 (III) The aircraft is operated in the state solely to  
 1172 remove it from the state to a foreign jurisdiction.

1173  
 1174 For purposes of this sub-subparagraph, the term "foreign  
 1175 jurisdiction" means any jurisdiction outside of the United

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CS/HB 7097, Engrossed 2

2020 Legislature

1176 States or any of its territories;

1177       b. The purchaser, within 90 ~~30~~ days from the date of  
 1178 departure, provides the department with written proof that the  
 1179 purchaser licensed, registered, titled, or documented the boat  
 1180 or aircraft outside the state. If such written proof is  
 1181 unavailable, within 90 ~~30~~ days the purchaser shall provide proof  
 1182 that the purchaser applied for such license, title,  
 1183 registration, or documentation. The purchaser shall forward to  
 1184 the department proof of title, license, registration, or  
 1185 documentation upon receipt;

1186       c. The purchaser, within 30 ~~10~~ days after ~~of~~ removing the  
 1187 boat or aircraft from Florida, furnishes the department with  
 1188 proof of removal in the form of receipts for fuel, dockage,  
 1189 slippage, tie-down, or hangaring from outside of Florida. The  
 1190 information so provided must clearly and specifically identify  
 1191 the boat or aircraft;

1192       d. The selling dealer, within 30 ~~5~~ days after ~~of~~ the date  
 1193 of sale, provides to the department a copy of the sales invoice,  
 1194 closing statement, bills of sale, and the original affidavit  
 1195 signed by the purchaser attesting that he or she has read the  
 1196 provisions of this section;

1197       e. The seller makes a copy of the affidavit a part of his  
 1198 or her record for as long as required by s. 213.35; and

1199       f. Unless the nonresident purchaser of a boat of 5 net  
 1200 tons of admeasurement or larger intends to remove the boat from

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CS/HB 7097, Engrossed 2

2020 Legislature

1201 | this state within 10 days after the date of purchase or when the  
1202 | boat is repaired or altered, within 20 days after completion of  
1203 | the repairs or alterations, the nonresident purchaser applies to  
1204 | the selling dealer for a decal which authorizes 90 days after  
1205 | the date of purchase for removal of the boat. The nonresident  
1206 | purchaser of a qualifying boat may apply to the selling dealer  
1207 | within 60 days after the date of purchase for an extension decal  
1208 | that authorizes the boat to remain in this state for an  
1209 | additional 90 days, but not more than a total of 180 days,  
1210 | before the nonresident purchaser is required to pay the tax  
1211 | imposed by this chapter. The department is authorized to issue  
1212 | decals in advance to dealers. The number of decals issued in  
1213 | advance to a dealer shall be consistent with the volume of the  
1214 | dealer's past sales of boats which qualify under this sub-  
1215 | subparagraph. The selling dealer or his or her agent shall mark  
1216 | and affix the decals to qualifying boats in the manner  
1217 | prescribed by the department, before delivery of the boat.

1218 |       (I) The department is hereby authorized to charge dealers  
1219 | a fee sufficient to recover the costs of decals issued, except  
1220 | the extension decal shall cost \$425.

1221 |       (II) The proceeds from the sale of decals will be  
1222 | deposited into the administrative trust fund.

1223 |       (III) Decals shall display information to identify the  
1224 | boat as a qualifying boat under this sub-subparagraph,  
1225 | including, but not limited to, the decal's date of expiration.

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CS/HB 7097, Engrossed 2

2020 Legislature

1226 (IV) The department is authorized to require dealers who  
 1227 purchase decals to file reports with the department and may  
 1228 prescribe all necessary records by rule. All such records are  
 1229 subject to inspection by the department.

1230 (V) Any dealer or his or her agent who issues a decal  
 1231 falsely, fails to affix a decal, mismarks the expiration date of  
 1232 a decal, or fails to properly account for decals will be  
 1233 considered prima facie to have committed a fraudulent act to  
 1234 evade the tax and will be liable for payment of the tax plus a  
 1235 mandatory penalty of 200 percent of the tax, and shall be liable  
 1236 for fine and punishment as provided by law for a conviction of a  
 1237 misdemeanor of the first degree, as provided in s. 775.082 or s.  
 1238 775.083.

1239 (VI) Any nonresident purchaser of a boat who removes a  
 1240 decal before permanently removing the boat from the state, or  
 1241 defaces, changes, modifies, or alters a decal in a manner  
 1242 affecting its expiration date before its expiration, or who  
 1243 causes or allows the same to be done by another, will be  
 1244 considered prima facie to have committed a fraudulent act to  
 1245 evade the tax and will be liable for payment of the tax plus a  
 1246 mandatory penalty of 200 percent of the tax, and shall be liable  
 1247 for fine and punishment as provided by law for a conviction of a  
 1248 misdemeanor of the first degree, as provided in s. 775.082 or s.  
 1249 775.083.

1250 (VII) The department is authorized to adopt rules

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CS/HB 7097, Engrossed 2

2020 Legislature

1251 necessary to administer and enforce this subparagraph and to  
 1252 publish the necessary forms and instructions.

1253 (VIII) The department is hereby authorized to adopt  
 1254 emergency rules pursuant to s. 120.54(4) to administer and  
 1255 enforce the provisions of this subparagraph.

1256  
 1257 If the purchaser fails to remove the qualifying boat from this  
 1258 state within the maximum 180 days after purchase or a  
 1259 nonqualifying boat or an aircraft from this state within 10 days  
 1260 after purchase or, when the boat or aircraft is repaired or  
 1261 altered, within 20 days after completion of such repairs or  
 1262 alterations, or permits the boat or aircraft to return to this  
 1263 state within 6 months from the date of departure, except as  
 1264 provided in s. 212.08(7) (fff), or if the purchaser fails to  
 1265 furnish the department with any of the documentation required by  
 1266 this subparagraph within the prescribed time period, the  
 1267 purchaser shall be liable for use tax on the cost price of the  
 1268 boat or aircraft and, in addition thereto, payment of a penalty  
 1269 to the Department of Revenue equal to the tax payable. This  
 1270 penalty shall be in lieu of the penalty imposed by s. 212.12(2).  
 1271 The maximum 180-day period following the sale of a qualifying  
 1272 boat tax-exempt to a nonresident may not be tolled for any  
 1273 reason.

1274 Section 18. Subsection (6) of section 212.055, Florida  
 1275 Statutes, is amended, and paragraph (f) is added to subsection

ENROLLED

CS/HB 7097, Engrossed 2

2020 Legislature

1276 (1) of that section, to read:

1277       212.055 Discretionary sales surtaxes; legislative intent;  
 1278 authorization and use of proceeds.—It is the legislative intent  
 1279 that any authorization for imposition of a discretionary sales  
 1280 surtax shall be published in the Florida Statutes as a  
 1281 subsection of this section, irrespective of the duration of the  
 1282 levy. Each enactment shall specify the types of counties  
 1283 authorized to levy; the rate or rates which may be imposed; the  
 1284 maximum length of time the surtax may be imposed, if any; the  
 1285 procedure which must be followed to secure voter approval, if  
 1286 required; the purpose for which the proceeds may be expended;  
 1287 and such other requirements as the Legislature may provide.  
 1288 Taxable transactions and administrative procedures shall be as  
 1289 provided in s. 212.054.

1290       (1) CHARTER COUNTY AND REGIONAL TRANSPORTATION SYSTEM  
 1291 SURTAX.—

1292       (f) Any discretionary sales surtax levied under this  
 1293 subsection pursuant to a referendum held on or after July 1,  
 1294 2020, may not be levied for more than 30 years.

1295       (6) SCHOOL CAPITAL OUTLAY SURTAX.—

1296       (a) The school board in each county may levy, pursuant to  
 1297 resolution conditioned to take effect only upon approval by a  
 1298 majority vote of the electors of the county voting in a  
 1299 referendum, a discretionary sales surtax at a rate that may not  
 1300 exceed 0.5 percent.

ENROLLED

CS/HB 7097, Engrossed 2

2020 Legislature

1301 (b) The resolution must ~~shall~~ include a statement that  
 1302 provides a brief and general description of the school capital  
 1303 outlay projects to be funded by the surtax. The resolution must  
 1304 include a statement that the revenues collected must be shared  
 1305 with eligible charter schools based on their proportionate share  
 1306 of the total school district enrollment. The statement must  
 1307 ~~shall~~ conform to the requirements of s. 101.161 and shall be  
 1308 placed on the ballot by the governing body of the county. The  
 1309 following question shall be placed on the ballot:

1310  
 1311       ....FOR THE                               ....CENTS TAX

1312       ....AGAINST THE                               ....CENTS TAX  
 1313  
 1314  
 1315  
 1316

1317 (c) The resolution providing for the imposition of the  
 1318 surtax must ~~shall~~ set forth a plan for use of the surtax  
 1319 proceeds for fixed capital expenditures or fixed capital costs  
 1320 associated with the construction, reconstruction, or improvement  
 1321 of school facilities and campuses which have a useful life  
 1322 expectancy of 5 or more years, and any land acquisition, land  
 1323 improvement, design, and engineering costs related thereto.

ENROLLED

CS/HB 7097, Engrossed 2

2020 Legislature

1324 Additionally, the plan shall include the costs of retrofitting  
 1325 and providing for technology implementation, including hardware  
 1326 and software, for the various sites within the school district.  
 1327 Surtax revenues may be used to service ~~for the purpose of~~  
 1328 ~~servicing~~ bond indebtedness to finance projects authorized by  
 1329 this subsection, and any interest accrued thereto may be held in  
 1330 trust to finance such projects. Neither the proceeds of the  
 1331 surtax nor any interest accrued thereto shall be used for  
 1332 operational expenses. Surtax revenues shared with charter  
 1333 schools shall be expended by the charter school in a manner  
 1334 consistent with the allowable uses set forth in s. 1013.62(4).  
 1335 All revenues and expenditures shall be accounted for in a  
 1336 charter school's monthly or quarterly financial statement  
 1337 pursuant to s. 1002.33(9). The eligibility of a charter school  
 1338 to receive funds under this subsection shall be determined in  
 1339 accordance with s. 1013.62(1). If a school's charter is not  
 1340 renewed or is terminated and the school is dissolved under the  
 1341 provisions of law under which the school was organized, any  
 1342 unencumbered funds received under this subsection shall revert  
 1343 to the sponsor.

1344 (d) Surtax revenues collected by the Department of Revenue  
 1345 pursuant to this subsection shall be distributed to the school  
 1346 board imposing the surtax in accordance with law.

1347 Section 19. The amendment made by this act to s.  
 1348 212.055(6), Florida Statutes, which amends the allowable uses of

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CS/HB 7097, Engrossed 2

2020 Legislature

1349 the school capital outlay surtax, applies to levies authorized  
 1350 by vote of the electors on or after July 1, 2020.

1351 Section 20. Effective January 1, 2021, section 212.134,  
 1352 Florida Statutes, is created to read:

1353 212.134 Information returns relating to payment-card and  
 1354 third-party network transactions.—

1355 (1) For each year in which a payment settlement entity, an  
 1356 electronic payment facilitator, or other third party contracted  
 1357 with the payment settlement entity to make payments to settle  
 1358 reportable payment transactions on behalf of the payment  
 1359 settlement entity must file a return pursuant to s. 6050W of the  
 1360 Internal Revenue Code, the entity, the facilitator, or the third  
 1361 party must submit the information in the return to the  
 1362 department by the 30th day after filing the federal return. The  
 1363 format of the information returns required must be either a copy  
 1364 of such information returns or a copy of such information  
 1365 returns related to participating payees with an address in the  
 1366 state. For purposes of this subsection, the term "payment  
 1367 settlement entity" has the same meaning as provided in s. 6050W  
 1368 of the Internal Revenue Code.

1369 (2) All reports submitted to the department under this  
 1370 section must be in an electronic format.

1371 (3) Any payment settlement entity, facilitator, or third  
 1372 party failing to file the information return required, filing an  
 1373 incomplete information return, or not filing an information

ENROLLED

CS/HB 7097, Engrossed 2

2020 Legislature

1374 return within the time prescribed is subject to a penalty of  
 1375 \$1,000 for each failure, if the failure is for not more than 30  
 1376 days, with an additional \$1,000 for each month or fraction of a  
 1377 month during which each failure continues. The total amount of  
 1378 penalty imposed on a reporting entity may not exceed \$10,000  
 1379 annually.

1380 (4) The executive director or his or her designee may  
 1381 waive the penalty if he or she determines that the failure to  
 1382 timely file an information return was due to reasonable cause  
 1383 and not due to willful negligence, willful neglect, or fraud.

1384 Section 21. Section 212.181, Florida Statutes, is created  
 1385 to read:

1386 212.181 Determination of business address situs,  
 1387 distributions, and adjustments.-

1388 (1) For each certificate of registration issued pursuant  
 1389 to s. 212.18(3)(b), the department shall assign the place of  
 1390 business to a county based on the location address provided at  
 1391 the time of registration or at the time the dealer notifies the  
 1392 department of a change in a business location address.

1393 (2)(a) Each county that furnishes to the department  
 1394 information needed to update the electronic database created and  
 1395 maintained pursuant to s. 202.22(2)(a), including addresses of  
 1396 new developments, changes in addresses, annexations,  
 1397 incorporations, reorganizations, and any other changes in  
 1398 jurisdictional boundaries within the county, must specify an

ENROLLED

CS/HB 7097, Engrossed 2

2020 Legislature

1399 effective date, which must be the next ensuing January 1 or July  
 1400 1, and must be furnished to the department at least 120 days  
 1401 before the effective date. A county that provides notification  
 1402 to the department at least 120 days before the effective date  
 1403 that it has reviewed the database and has no changes for the  
 1404 ensuing January 1 or July 1 satisfies the requirement of this  
 1405 paragraph.

1406 (b) A county that imposes a tourist development tax in a  
 1407 subcounty special district pursuant to s. 125.0104(3)(b) must  
 1408 identify the subcounty special district addresses to which the  
 1409 tourist development tax applies as part of the address  
 1410 information submission required under paragraph (a). This  
 1411 paragraph does not apply to counties that self-administer the  
 1412 tax pursuant to s. 125.0104(10).

1413 (c) The department shall update the electronic database  
 1414 created and maintained under s. 202.22(2)(a) using the  
 1415 information furnished by local taxing jurisdictions under  
 1416 paragraph (a) and shall ensure each business location is  
 1417 correctly assigned to the applicable county pursuant to  
 1418 subsection (1). Each update must specify the effective date as  
 1419 the next ensuing January 1 or July 1 and must be posted by the  
 1420 department on a website not less than 90 days before the  
 1421 effective date.

1422 (3)(a) For distributions made pursuant to ss. 125.0104,  
 1423 212.20(6)(a), (b), and (d)2., misallocations occurring solely

ENROLLED

CS/HB 7097, Engrossed 2

2020 Legislature

1424 due to the assignment of an address to an incorrect county will  
1425 be corrected prospectively only from the date the department is  
1426 made aware of the misallocation, subject to the following:

1427 1. If the county that should have received the  
1428 misallocated distributions followed the notification and timing  
1429 provisions in subsection (2) for the affected periods, such  
1430 misallocations may be adjusted by prorating current and future  
1431 distributions for the period the misallocation occurred, not to  
1432 exceed 36 months from the date the department is made aware of  
1433 the misallocation.

1434 2. If the county that received the misallocated  
1435 distribution followed the notification and timing provisions in  
1436 subsection (2) for the affected periods and the county that  
1437 should have received the misallocation did not, the correction  
1438 shall apply only prospectively from the date the department is  
1439 made aware of the misallocation.

1440 (b) Nothing in this subsection prevents affected counties  
1441 from determining an alternative method of adjustment pursuant to  
1442 an interlocal agreement. Affected counties with an interlocal  
1443 agreement must provide a copy of the interlocal agreement  
1444 specifying an alternative method of adjustment to the department  
1445 within 90 days after the date of the department's notice of the  
1446 misallocation.

1447 (4) The department may adopt rules to administer this  
1448 section, including rules establishing procedures and forms.

ENROLLED

CS/HB 7097, Engrossed 2

2020 Legislature

1449 Section 22. Section 215.179, Florida Statutes, is created  
 1450 to read:

1451 215.179 Solicitation of payment.—An owner of a public  
 1452 building or the owner's employee may not seek, accept, or  
 1453 solicit any payment or other form of consideration for providing  
 1454 the written allocation letter described in s. 179D(d)(4) of the  
 1455 Internal Revenue Code and Internal Revenue Service (IRS) Notice  
 1456 2008-40. An allocation letter must be signed and returned to the  
 1457 architect, engineer, or contractor within 15 days after written  
 1458 request. The architect, engineer, or contractor shall file the  
 1459 allocation request with the Department of Financial Services.  
 1460 This section is effective until the Internal Revenue Service  
 1461 supersedes s. 3 of IRS Notice 2008-40 and materially modifies  
 1462 the allocation process therein.

1463 Section 23. Section 213.0537, Florida Statutes, is created  
 1464 to read:

1465 213.0537 Electronic notification with affirmative  
 1466 consent.—

1467 (1) Notwithstanding any other provision of law, the  
 1468 Department of Revenue may send notices electronically, by postal  
 1469 mail, or both. Electronic transmission may be used only with the  
 1470 affirmative consent of the taxpayer or its representative.  
 1471 Documents sent pursuant to this section comply with the same  
 1472 timing and form requirements as documents sent by postal mail.  
 1473 If a document sent electronically is returned as undeliverable,

ENROLLED

CS/HB 7097, Engrossed 2

2020 Legislature

1474 the department must resend the document by postal mail. However,  
1475 the original electronic transmission used with the affirmative  
1476 consent of the taxpayer or its representative is the official  
1477 mailing for purposes of this chapter.

1478 (2) A notice sent electronically will be considered to  
1479 have been received by the recipient if the transmission is  
1480 addressed to the address provided by the taxpayer or its  
1481 representative. A notice sent electronically will be considered  
1482 received even if no individual is aware of its receipt. In  
1483 addition, a notice sent electronically shall be considered  
1484 received if the department does not receive notification that  
1485 the document was undeliverable.

1486 (3) For the purposes of this section, the term:

1487 (a) "Affirmative consent" means that the taxpayer or its  
1488 representative expressly consented to receive notices  
1489 electronically either in response to a clear and conspicuous  
1490 request for the taxpayer's or its representative's consent, or  
1491 at the taxpayer's or its representative's own initiative.

1492 (b) "Notice" means all communications from the department  
1493 to the taxpayer or its representative, including, but not  
1494 limited to, billings, notices issued during the course of an  
1495 audit, proposed assessments, and final assessments authorized by  
1496 this chapter and any other actions constituting final agency  
1497 action within the meaning of chapter 120.

1498 Section 24. Paragraph (b) of subsection (1) of section

ENROLLED

CS/HB 7097, Engrossed 2

2020 Legislature

1499 213.21, Florida Statutes, is amended to read:

1500 213.21 Informal conferences; compromises.—

1501 (1)

1502 (b) The statute of limitations upon the issuance of final  
 1503 assessments and the period for filing a claim for refund as  
 1504 required by s. 215.26(2) for any transactions occurring during  
 1505 the audit period shall be tolled during the period in which the  
 1506 taxpayer is engaged in a procedure under this section.

1507 Section 25. Effective upon this act becoming a law,  
 1508 paragraph (a) of subsection (4) of section 220.1105, Florida  
 1509 Statutes, is amended to read:

1510 220.1105 Tax imposed; automatic refunds and downward  
 1511 adjustments to tax rates.—

1512 (4) For fiscal years 2018-2019 through 2020-2021, any  
 1513 amount by which net collections for a fiscal year exceed  
 1514 adjusted forecasted collections for that fiscal year shall only  
 1515 be used to provide refunds to corporate income tax payers as  
 1516 follows:

1517 (a) For purposes of this subsection, the term:

1518 1. "Eligible taxpayer" means:

1519 a. For fiscal year 2018-2019, a taxpayer whose taxable  
 1520 year begins between April 1, 2017, and March 31, 2018, and whose  
 1521 final tax liability for such taxable year is greater than zero;

1522 b. For fiscal year 2019-2020, a taxpayer whose taxable  
 1523 year begins between April 1, 2018, and March 31, 2019, and whose

ENROLLED

CS/HB 7097, Engrossed 2

2020 Legislature

1524 final tax liability for such taxable year is greater than zero;  
 1525 or

1526 c. For fiscal year 2020-2021 a taxpayer whose taxable year  
 1527 begins between April 1, 2019, and March 31, 2020, and whose  
 1528 final tax liability for such taxable year is greater than zero.

1529 2. "Excess collections" for a fiscal year means the amount  
 1530 by which net collections for a fiscal year exceeds adjusted  
 1531 forecasted collections for that fiscal year.

1532 3. "Final tax liability" means the taxpayer's amount of  
 1533 tax due under this chapter for a taxable year, reported on a  
 1534 return filed with the department, plus the amount of any credit  
 1535 taken on such return under s. 220.1875.

1536 4. "Total eligible tax liability" for a fiscal year means  
 1537 the sum of final tax liabilities of all eligible taxpayers for a  
 1538 fiscal year as such liabilities are shown on the latest return  
 1539 filed with the department as of February 1 immediately following  
 1540 that fiscal year.

1541 5. "Taxpayer refund share" for a fiscal year means an  
 1542 eligible taxpayer's final tax liability as a percentage of the  
 1543 total eligible tax liability for that fiscal year.

1544 6. "Taxpayer refund" for a fiscal year means the taxpayer  
 1545 refund share for a fiscal year multiplied by the excess  
 1546 collections for a fiscal year.

1547 Section 26. The amendment made by this act to s.  
 1548 220.1105(4)(a)3., Florida Statutes, is remedial in nature and

ENROLLED

CS/HB 7097, Engrossed 2

2020 Legislature

1549 applies retroactively.

1550 Section 27. Subsections (1), (2), and (5) of section  
1551 443.163, Florida Statutes, are amended to read:

1552 443.163 Electronic reporting and remitting of  
1553 contributions and reimbursements.—

1554 (1) An employer may file any report and remit any  
1555 contributions or reimbursements required under this chapter by  
1556 electronic means. The Department of Economic Opportunity or the  
1557 state agency providing reemployment assistance tax collection  
1558 services shall adopt rules prescribing the format and  
1559 instructions necessary for electronically filing reports and  
1560 remitting contributions and reimbursements to ensure a full  
1561 collection of contributions and reimbursements due. The  
1562 acceptable method of transfer, the method, form, and content of  
1563 the electronic means, and the method, if any, by which the  
1564 employer will be provided with an acknowledgment shall be  
1565 prescribed by the department or its tax collection service  
1566 provider. However, any employer who employed 10 or more  
1567 employees in any quarter during the preceding state fiscal year  
1568 must file the Employers Quarterly Reports, including any  
1569 corrections, for the current calendar year and remit the  
1570 contributions and reimbursements due by electronic means  
1571 approved by the tax collection service provider. ~~A person who~~  
1572 ~~prepared and reported for 100 or more employers in any quarter~~  
1573 ~~during the preceding state fiscal year must file the Employers~~

ENROLLED

CS/HB 7097, Engrossed 2

2020 Legislature

1574 ~~Quarterly Reports for each calendar quarter in the current~~  
 1575 ~~calendar year, beginning with reports due for the second~~  
 1576 ~~calendar quarter of 2003, by electronic means approved by the~~  
 1577 ~~tax collection service provider.~~

1578 (2)~~(a)~~ An employer who is required by law to file an  
 1579 Employers Quarterly Report, including any corrections, by  
 1580 approved electronic means, but who files the report either  
 1581 directly or through an agent by a means other than approved  
 1582 electronic means, is liable for a penalty of \$25 ~~\$50~~ for that  
 1583 report and \$1 for each employee, not to exceed \$300. This  
 1584 penalty is in addition to any other penalty provided by this  
 1585 chapter. However, the penalty does not apply if the tax  
 1586 collection service provider waives the electronic filing  
 1587 requirement in advance. An employer who fails to remit  
 1588 contributions or reimbursements either directly or through an  
 1589 agent by approved electronic means as required by law is liable  
 1590 for a penalty of \$25 ~~\$50~~ for each remittance submitted by a  
 1591 means other than approved electronic means. This penalty is in  
 1592 addition to any other penalty provided by this chapter.

1593 ~~(b) A person who prepared and reported for 100 or more~~  
 1594 ~~employers in any quarter during the preceding state fiscal year,~~  
 1595 ~~but who fails to file an Employers Quarterly Report for each~~  
 1596 ~~calendar quarter in the current calendar year by approved~~  
 1597 ~~electronic means, is liable for a penalty of \$50 for that report~~  
 1598 ~~and \$1 for each employee. This penalty is in addition to any~~

ENROLLED

CS/HB 7097, Engrossed 2

2020 Legislature

1599 ~~other penalty provided by this chapter. However, the penalty~~  
 1600 ~~does not apply if the tax collection service provider waives the~~  
 1601 ~~electronic filing requirement in advance.~~

1602 (5) The tax collection service provider may waive the  
 1603 penalty imposed by this section if a ~~written~~ request for a  
 1604 waiver ~~is filed which~~ establishes that imposition would be  
 1605 inequitable. Examples of inequity include, but are not limited  
 1606 to, situations where the failure to electronically file was  
 1607 caused by one of the following factors:

1608 (a) Death or serious illness of the person responsible for  
 1609 the preparation and filing of the report.

1610 (b) Destruction of the business records by fire or other  
 1611 casualty.

1612 (c) Unscheduled and unavoidable computer downtime.

1613 Section 28. Subsections (1) and (3) of section 626.932,  
 1614 Florida Statutes, are amended to read:

1615 626.932 Surplus lines tax.—

1616 (1) The premiums charged for surplus lines coverages are  
 1617 subject to a premium receipts tax of 4.94 ~~5~~ percent of all gross  
 1618 premiums charged for such insurance. The surplus lines agent  
 1619 shall collect from the insured the amount of the tax at the time  
 1620 of the delivery of the cover note, certificate of insurance,  
 1621 policy, or other initial confirmation of insurance, in addition  
 1622 to the full amount of the gross premium charged by the insurer  
 1623 for the insurance. The surplus lines agent is prohibited from

ENROLLED

CS/HB 7097, Engrossed 2

2020 Legislature

1624 absorbing such tax or, as an inducement for insurance or for any  
 1625 other reason, rebating all or any part of such tax or of his or  
 1626 her commission.

1627 (3) If a surplus lines policy covers risks or exposures  
 1628 only partially in this state and the state is the home state as  
 1629 defined in the federal Nonadmitted and Reinsurance Reform Act of  
 1630 2010 (NRRRA), the tax payable shall be computed on the gross  
 1631 premium. The surplus lines policy must be taxed in accordance  
 1632 with subsection (1) and the agent shall report the total premium  
 1633 for the risk that is located in this state and the total premium  
 1634 for the risk that is located outside of this state to the  
 1635 Florida Surplus Lines Service Office in the manner and form  
 1636 directed by the Florida Surplus Lines Service Office ~~The tax~~  
 1637 ~~must not exceed the tax rate where the risk or exposure is~~  
 1638 ~~located.~~

1639 Section 29. Paragraph (b) of subsection (6) of section  
 1640 1013.64, Florida Statutes, is amended to read:

1641 1013.64 Funds for comprehensive educational plant needs;  
 1642 construction cost maximums for school district capital  
 1643 projects.—Allocations from the Public Education Capital Outlay  
 1644 and Debt Service Trust Fund to the various boards for capital  
 1645 outlay projects shall be determined as follows:

1646 (6)

1647 (b)1. A district school board may not use funds from the  
 1648 following sources: Public Education Capital Outlay and Debt

ENROLLED

CS/HB 7097, Engrossed 2

2020 Legislature

1649 Service Trust Fund; School District and Community College  
 1650 District Capital Outlay and Debt Service Trust Fund; Classrooms  
 1651 First Program funds provided in s. 1013.68; nonvoted 1.5-mill  
 1652 levy of ad valorem property taxes provided in s. 1011.71(2);  
 1653 Classrooms for Kids Program funds provided in s. 1013.735;  
 1654 District Effort Recognition Program funds provided in s.  
 1655 1013.736; or High Growth District Capital Outlay Assistance  
 1656 Grant Program funds provided in s. 1013.738 to pay for any  
 1657 portion of the cost of any new construction of educational plant  
 1658 space with a total cost per student station, including change  
 1659 orders, which exceeds:

- 1660 a. \$17,952 for an elementary school;
- 1661 b. \$19,386 for a middle school; or
- 1662 c. \$25,181 for a high school,

1663

1664 (January 2006) as adjusted annually to reflect increases or  
 1665 decreases in the Consumer Price Index. The department, in  
 1666 conjunction with the Office of Economic and Demographic  
 1667 Research, shall review and adjust the cost per student station  
 1668 limits to reflect actual construction costs by January 1, 2020,  
 1669 and annually thereafter. The adjusted cost per student station  
 1670 shall be used by the department for computation of the statewide  
 1671 average costs per student station for each instructional level  
 1672 pursuant to paragraph (d). The department shall also collaborate  
 1673 with the Office of Economic and Demographic Research to select

ENROLLED

CS/HB 7097, Engrossed 2

2020 Legislature

1674 an industry-recognized construction index to replace the  
 1675 Consumer Price Index by January 1, 2020, adjusted annually to  
 1676 reflect changes in the construction index.

1677 2. School districts shall maintain accurate documentation  
 1678 related to the costs of all new construction of educational  
 1679 plant space reported to the Department of Education pursuant to  
 1680 paragraph (d). The Auditor General shall review the  
 1681 documentation maintained by the school districts and verify  
 1682 compliance with the limits under this paragraph during its  
 1683 scheduled operational audits of the school district.

1684 3. Except for educational facilities and sites subject to  
 1685 a lease-purchase agreement entered pursuant to s. 1011.71(2)(e)  
 1686 or funded solely through local impact fees, in addition to the  
 1687 funding sources listed in subparagraph 1., a district school  
 1688 board may not use funds from any sources for new construction of  
 1689 educational plant space with a total cost per student station,  
 1690 including change orders, which equals more than the current  
 1691 adjusted amounts provided in sub-subparagraphs 1.a.-c. However,  
 1692 if a contract has been executed for architectural and design  
 1693 services or for construction management services before July 1,  
 1694 2017, a district school board may use funds from any source for  
 1695 the new construction of educational plant space and such funds  
 1696 are exempt from the total cost per student station requirements.

1697 4. A district school board must not use funds from the  
 1698 Public Education Capital Outlay and Debt Service Trust Fund or

ENROLLED

CS/HB 7097, Engrossed 2

2020 Legislature

1699 the School District and Community College District Capital  
 1700 Outlay and Debt Service Trust Fund for any new construction of  
 1701 an ancillary plant that exceeds 70 percent of the average cost  
 1702 per square foot of new construction for all schools.

1703 Section 30. Clothing, school supplies, personal computers,  
 1704 and personal computer-related accessories; sales tax holiday.-

1705 (1) The tax levied under chapter 212, Florida Statutes,  
 1706 may not be collected during the period from August 7, 2020,  
 1707 through August 9, 2020, on the retail sale of:

1708 (a) Clothing, wallets, or bags, including handbags,  
 1709 backpacks, fanny packs, and diaper bags, but excluding  
 1710 briefcases, suitcases, and other garment bags, having a sales  
 1711 price of \$60 or less per item. As used in this paragraph, the  
 1712 term "clothing" means:

1713 1. Any article of wearing apparel intended to be worn on  
 1714 or about the human body, excluding watches, watchbands, jewelry,  
 1715 umbrellas, and handkerchiefs; and

1716 2. All footwear, excluding skis, swim fins, roller blades,  
 1717 and skates.

1718 (b) School supplies having a sales price of \$15 or less  
 1719 per item. As used in this paragraph, the term "school supplies"  
 1720 means pens, pencils, erasers, crayons, notebooks, notebook  
 1721 filler paper, legal pads, binders, lunch boxes, construction  
 1722 paper, markers, folders, poster board, composition books, poster  
 1723 paper, scissors, cellophane tape, glue or paste, rulers,

ENROLLED

CS/HB 7097, Engrossed 2

2020 Legislature

1724 computer disks, staplers and staples used to secure paper  
1725 products, protractors, compasses, and calculators.

1726 (2) The tax levied under chapter 212, Florida Statutes,  
1727 may not be collected during the period from August 7, 2020,  
1728 through August 9, 2020, on the first \$1,000 of the sales price  
1729 of personal computers or personal computer-related accessories  
1730 purchased for noncommercial home or personal use. As used in  
1731 this subsection, the term:

1732 (a) "Personal computers" includes electronic book readers,  
1733 laptops, desktops, handheld devices, tablets, or tower  
1734 computers. The term does not include cellular telephones, video  
1735 game consoles, digital media receivers, or devices that are not  
1736 primarily designed to process data.

1737 (b) "Personal computer-related accessories" includes  
1738 keyboards, mice, personal digital assistants, monitors, other  
1739 peripheral devices, modems, routers, and nonrecreational  
1740 software, regardless of whether the accessories are used in  
1741 association with a personal computer base unit. The term does  
1742 not include furniture or systems, devices, software, or  
1743 peripherals that are designed or intended primarily for  
1744 recreational use. The term "monitor" does not include any device  
1745 that includes a television tuner.

1746 (3) The tax exemptions provided in this section do not  
1747 apply to sales within a theme park or entertainment complex as  
1748 defined in s. 509.013(9), Florida Statutes, within a public

ENROLLED

CS/HB 7097, Engrossed 2

2020 Legislature

1749 lodging establishment as defined in s. 509.013(4), Florida  
 1750 Statutes, or within an airport as defined in s. 330.27(2),  
 1751 Florida Statutes.

1752 (4) The tax exemptions provided in this section may apply  
 1753 at the option of a dealer if less than 5 percent of the dealer's  
 1754 gross sales of tangible personal property in the prior calendar  
 1755 year are comprised of items that would be exempt under this  
 1756 section. If a qualifying dealer chooses not to participate in  
 1757 the tax holiday, by August 1, 2020, the dealer must notify the  
 1758 Department of Revenue in writing of its election to collect  
 1759 sales tax during the holiday and must post a copy of that notice  
 1760 in a conspicuous location at its place of business.

1761 (5) The Department of Revenue is authorized, and all  
 1762 conditions are deemed met, to adopt emergency rules pursuant to  
 1763 s. 120.54(4), Florida Statutes, for the purpose of implementing  
 1764 this section. Notwithstanding any other provision of law,  
 1765 emergency rules adopted pursuant to this subsection are  
 1766 effective for 6 months after adoption and may be renewed during  
 1767 the pendency of procedures to adopt permanent rules addressing  
 1768 the subject of the emergency rules.

1769 (6) For the 2019-2020 fiscal year, the sum of \$241,000 in  
 1770 nonrecurring funds is appropriated from the General Revenue Fund  
 1771 to the Department of Revenue for the purpose of implementing  
 1772 this section. Funds remaining unexpended or unencumbered from  
 1773 this appropriation as of June 30, 2020, shall revert and be

ENROLLED

CS/HB 7097, Engrossed 2

2020 Legislature

1774 reappropriated for the same purpose in the 2020-2021 fiscal  
 1775 year.

1776 (7) This section shall take effect upon this act becoming  
 1777 a law.

1778 Section 31. Disaster preparedness supplies; sales tax  
 1779 holiday.—

1780 (1) The tax levied under chapter 212, Florida Statutes,  
 1781 may not be collected during the period from May 29, 2020,  
 1782 through June 4, 2020, on the sale of:

1783 (a) A portable self-powered light source selling for \$20  
 1784 or less.

1785 (b) A portable self-powered radio, two-way radio, or  
 1786 weather-band radio selling for \$50 or less.

1787 (c) A tarpaulin or other flexible waterproof sheeting  
 1788 selling for \$50 or less.

1789 (d) An item normally sold as, or generally advertised as,  
 1790 a ground anchor system or tie-down kit selling for \$50 or less.

1791 (e) A gas or diesel fuel tank selling for \$25 or less.

1792 (f) A package of AA-cell, AAA-cell, C-cell, D-cell, 6-  
 1793 volt, or 9-volt batteries, excluding automobile and boat  
 1794 batteries, selling for \$30 or less.

1795 (g) A nonelectric food storage cooler selling for \$30 or  
 1796 less.

1797 (h) A portable generator used to provide light or  
 1798 communications or preserve food in the event of a power outage

ENROLLED

CS/HB 7097, Engrossed 2

2020 Legislature

1799 selling for \$750 or less.

1800 (i) Reusable ice selling for \$10 or less.

1801 (2) The tax exemptions provided in this section do not  
 1802 apply to sales within a theme park or entertainment complex as  
 1803 defined in s. 509.013(9), Florida Statutes, within a public  
 1804 lodging establishment as defined in s. 509.013(4), Florida  
 1805 Statutes, or within an airport as defined in s. 330.27(2),  
 1806 Florida Statutes.

1807 (3) The Department of Revenue is authorized, and all  
 1808 conditions are deemed met, to adopt emergency rules pursuant to  
 1809 s. 120.54(4), Florida Statutes, to administer this section.

1810 (4) For the 2019-2020 fiscal year, the sum of \$70,000 in  
 1811 nonrecurring funds is appropriated from the General Revenue Fund  
 1812 to the Department of Revenue for the purpose of implementing  
 1813 this section.

1814 (5) This section shall take effect upon this act becoming  
 1815 a law.

1816 Section 32. (1) The Department of Revenue is authorized,  
 1817 and all conditions are deemed met, to adopt emergency rules  
 1818 pursuant to s. 120.54(4), Florida Statutes, for the purpose of  
 1819 implementing the amendments made by this act to ss. 206.05,  
 1820 206.8741, 206.90, 212.05, 213.21, and 220.1105, Florida  
 1821 Statutes, and the creation of ss. 212.134 and 212.181, Florida  
 1822 Statutes, by this act. Notwithstanding any other provision of  
 1823 law, emergency rules adopted pursuant to this subsection are

ENROLLED

CS/HB 7097, Engrossed 2

2020 Legislature

1824 effective for 6 months after adoption and may be renewed during  
1825 the pendency of procedures to adopt permanent rules addressing  
1826 the subject of the emergency rules.

1827 (2) This section shall take effect upon this act becoming  
1828 a law and expires July 1, 2023.

1829 Section 33. Except as otherwise expressly provided in this  
1830 act, and except for this section, which shall take effect upon  
1831 this act becoming a law, this act shall take effect July 1,  
1832 2020.