



594614

LEGISLATIVE ACTION

| Senate     | . | House |
|------------|---|-------|
| Comm: RCS  | . |       |
| 03/11/2021 | . |       |
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|            | . |       |

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The Committee on Community Affairs (Gruters) recommended the following:

**Senate Amendment (with title amendment)**

Delete everything after the enacting clause  
and insert:

Section 1. Subsection (2) of section 196.196, Florida  
Statutes, is amended to read:

196.196 Determining whether property is entitled to  
charitable, religious, scientific, or literary exemption.—

(2) Only those portions of property used predominantly for  
charitable, religious, scientific, or literary purposes are



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11 ~~shall be~~ exempt. The portions of property which are not  
12 predominantly used for charitable, religious, scientific, or  
13 literary purposes are not exempt. However, an exemption is not  
14 affected so long as the predominant use of the property is for  
15 charitable, religious, scientific, or literary purposes. In no  
16 event shall an incidental use of property either qualify such  
17 property for an exemption or impair the exemption of an  
18 otherwise exempt property.

19 Section 2. The amendments made by this act to s. 196.196,  
20 Florida Statutes, first apply to taxable years beginning on or  
21 after January 1, 2022, and do not provide a basis for an  
22 assessment of any tax not paid or create a right to a refund or  
23 credit of any tax paid before the effective date of this act.

24 Section 3. This act shall take effect July 1, 2021.

25  
26 ===== T I T L E A M E N D M E N T =====

27 And the title is amended as follows:

28 Delete everything before the enacting clause  
29 and insert:

30 A bill to be entitled  
31 An act relating to nonprofit taxation; amending s.  
32 196.196, F.S.; specifying that portions of property  
33 not used for certain purposes are not exempt from ad  
34 valorem taxation; specifying that exemptions from ad  
35 valorem taxation are not affected so long as portions  
36 of property are used for certain purposes; providing  
37 applicability; providing an effective date.