

By the Committee on Community Affairs; and Senator Gruters

578-02666-21

20211214c1

1 A bill to be entitled

2 An act relating to nonprofit taxation; amending s.
3 196.196, F.S.; specifying that portions of property
4 not used for certain purposes are not exempt from ad
5 valorem taxation; specifying that exemptions from ad
6 valorem taxation are not affected so long as portions
7 of property are used for certain purposes; providing
8 applicability; providing an effective date.

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

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

14 196.196 Determining whether property is entitled to
15 charitable, religious, scientific, or literary exemption.-

16 (2) Only those portions of property used predominantly for
17 charitable, religious, scientific, or literary purposes are
18 ~~shall be~~ exempt. The portions of property which are not
19 predominantly used for charitable, religious, scientific, or
20 literary purposes are not exempt. However, an exemption is not
21 affected so long as the predominant use of the property is for
22 charitable, religious, scientific, or literary purposes. In no
23 event shall an incidental use of property either qualify such
24 property for an exemption or impair the exemption of an
25 otherwise exempt property.

26 Section 2. The amendments made by this act to s. 196.196,
27 Florida Statutes, first apply to taxable years beginning on or
28 after January 1, 2022, and do not provide a basis for an
29 assessment of any tax not paid or create a right to a refund or

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30 credit of any tax paid before the effective date of this act.

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