

By the Committees on Finance and Tax; and Community Affairs; and Senator Gruters

593-03373-21

20211214c2

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 for
6 certain portions of property from ad valorem taxation
7 are not affected so long as such portions of property
8 are used for specified purposes; providing
9 applicability; providing an effective date.

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

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

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

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

28 Section 2. The amendments made by this act to s. 196.196,
29 Florida Statutes, first apply to taxable years beginning on or

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30 after January 1, 2022, and do not provide a basis for an
31 assessment of any tax not paid or create a right to a refund or
32 credit of any tax paid before the effective date of this act.

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