

1 A bill to be entitled

2 An act relating to ad valorem tax exemptions for
3 lessees; amending s. 196.012, F.S.; specifying that
4 lessees, whether public or private, leasing certain
5 aviation areas are exempt from ad valorem taxes;
6 specifying that certain lessees, whether public or
7 private, that lease lands for aviation, airport,
8 aerospace, maritime, or port purposes are exempt from
9 ad valorem taxes; providing construction; providing an
10 effective date.

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

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14 Section 1. Subsection (6) of section 196.012, Florida
15 Statutes, is amended to read:

16 196.012 Definitions.—For the purpose of this chapter, the
17 following terms are defined as follows, except where the context
18 clearly indicates otherwise:

19 (6) Governmental, municipal, or public purpose or function
20 shall be deemed to be served or performed when the lessee,
21 whether public or private, under any leasehold interest created
22 in property of the United States, the state or any of its
23 political subdivisions, or any municipality, agency, special
24 district, authority, or other public body corporate of the state
25 is demonstrated to perform a function or serve a governmental

26 | purpose which could properly be performed or served by an
27 | appropriate governmental unit or which is demonstrated to
28 | perform a function or serve a purpose which would otherwise be a
29 | valid subject for the allocation of public funds. For purposes
30 | of the preceding sentence, an activity undertaken by a lessee,
31 | whether public or private, which is permitted under the terms of
32 | its lease of real property designated as an aviation area on an
33 | airport layout plan which has been approved by the Federal
34 | Aviation Administration and which real property is used for the
35 | administration, operation, business offices, and activities
36 | associated with aviation related services, including, but not
37 | limited to, activities ~~specifically thereto~~ in connection with
38 | the conduct of an aircraft full service fixed base operation
39 | which provides goods and services to the general aviation public
40 | in the promotion of air commerce is ~~shall be~~ deemed an activity
41 | which serves a governmental, municipal, or public purpose or
42 | function and is exempt from ad valorem taxes. Any activity
43 | undertaken by a lessee, whether a public or private entity,
44 | which is permitted under the terms of its lease of real property
45 | designated as a public airport as defined in s. 332.004(14) by
46 | municipalities, agencies, special districts, authorities, or
47 | other public bodies corporate and public bodies politic of the
48 | state, a spaceport as defined in s. 331.303, or which is located
49 | in a deepwater port identified in s. 403.021(9)(b) and owned by
50 | one of the foregoing governmental units, subject to a leasehold

51 or other possessory interest of a nongovernmental lessee that is
52 deemed to perform an aviation, airport, aerospace, maritime, or
53 port purpose or operation is ~~shall be~~ deemed an activity that
54 serves a governmental, municipal, or public purpose and is
55 exempt from ad valorem taxes. The use by a lessee, licensee, or
56 management company of real property or a portion thereof as a
57 convention center, visitor center, sports facility with
58 permanent seating, concert hall, arena, stadium, park, or beach
59 is deemed a use that serves a governmental, municipal, or public
60 purpose or function when access to the property is open to the
61 general public with or without a charge for admission. If
62 property deeded to a municipality by the United States is
63 subject to a requirement that the Federal Government, through a
64 schedule established by the Secretary of the Interior, determine
65 that the property is being maintained for public historic
66 preservation, park, or recreational purposes and if those
67 conditions are not met the property will revert back to the
68 Federal Government, then such property shall be deemed to serve
69 a municipal or public purpose. The term "governmental purpose"
70 also includes a direct use of property on federal lands in
71 connection with the Federal Government's Space Exploration
72 Program or spaceport activities as defined in s. 212.02(22).
73 Real property and tangible personal property owned by the
74 Federal Government or Space Florida and used for defense and
75 space exploration purposes or which is put to a use in support

76 | thereof shall be deemed to perform an essential national
77 | governmental purpose and shall be exempt. "Owned by the lessee"
78 | as used in this chapter does not include personal property,
79 | buildings, or other real property improvements used for the
80 | administration, operation, business offices and activities
81 | related specifically thereto in connection with the conduct of
82 | an aircraft full service fixed based operation which provides
83 | goods and services to the general aviation public in the
84 | promotion of air commerce provided that the real property is
85 | designated as an aviation area on an airport layout plan
86 | approved by the Federal Aviation Administration. For purposes of
87 | determination of "ownership," buildings and other real property
88 | improvements which will revert to the airport authority or other
89 | governmental unit upon expiration of the term of the lease shall
90 | be deemed "owned" by the governmental unit and not the lessee.
91 | Providing two-way telecommunications services to the public for
92 | hire by the use of a telecommunications facility, as defined in
93 | s. 364.02(14), and for which a certificate is required under
94 | chapter 364 does not constitute an exempt use for purposes of s.
95 | 196.199, unless the telecommunications services are provided by
96 | the operator of a public-use airport, as defined in s. 332.004,
97 | for the operator's provision of telecommunications services for
98 | the airport or its tenants, concessionaires, or licensees, or
99 | unless the telecommunications services are provided by a public
100 | hospital.

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101 Section 2. The amendments made by this act to s. 196.012,
102 Florida Statutes, are intended to clarify existing law.
103 Section 3. This act shall take effect July 1, 2021.