

Amendment No.

COMMITTEE/SUBCOMMITTEE ACTION

ADOPTED	<u>    </u>	(Y/N)
ADOPTED AS AMENDED	<u>    </u>	(Y/N)
ADOPTED W/O OBJECTION	<u>    </u>	(Y/N)
FAILED TO ADOPT	<u>    </u>	(Y/N)
WITHDRAWN	<u>    </u>	(Y/N)
OTHER	<u>      </u>	

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1 Committee/Subcommittee hearing bill: Local Administration &  
2 Veterans Affairs Subcommittee  
3 Representative Borrero offered the following:

**Amendment (with title amendment)**

6 Remove everything after the enacting clause and insert:  
7 Section 1. Subsection (2) of section 196.196, Florida  
8 Statutes, is amended to read:

9 196.196 Determining whether property is entitled to  
10 charitable, religious, scientific, or literary exemption.-

11 (2) Only those portions of property used predominantly for  
12 charitable, religious, scientific, or literary purposes are  
13 ~~shall be~~ exempt. The portions of property which are not  
14 predominantly used for charitable, religious, scientific, or  
15 literary purposes are not exempt. However, an exemption for  
16 portions of property used for charitable, religious, scientific,

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17 or literary purposes is not affected so long as the predominant  
18 use of that exempted property is for charitable, religious,  
19 scientific, or literary purposes. In no event shall an  
20 incidental use of property either qualify such property for an  
21 exemption or impair the exemption of an otherwise exempt  
22 property.

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

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

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31 **T I T L E A M E N D M E N T**

32 Remove everything before the enacting clause and insert:  
33 An act relating to nonprofit property tax exemptions; amending  
34 s. 196.196, F.S.; specifying that portions of property not used  
35 for certain purposes are not exempt from ad valorem taxation;  
36 specifying that exemptions from ad valorem taxation are not  
37 affected on portions of property used for certain purposes;  
38 providing applicability; providing an effective date.