

1 A bill to be entitled
 2 An act relating to nonprofit property tax exemptions;
 3 amending s. 196.196, F.S.; specifying conditions under
 4 which exempt property, upon receipt of specified types
 5 of revenues, retains its exemption from ad valorem
 6 taxation; defining the term "incidental use";
 7 providing an effective date.

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

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

13 196.196 Determining whether property is entitled to
 14 charitable, religious, scientific, or literary exemption.—

15 (2) Only those portions of property used predominantly for
 16 charitable, religious, scientific, or literary purposes are
 17 ~~shall be~~ exempt. In no event may ~~shall~~ an incidental use of
 18 property either qualify such property for an exemption or impair
 19 the exemption of an otherwise exempt property. In order to
 20 retain the exemption of an otherwise exempt property, the
 21 revenue derived from the incidental use of the property must
 22 support the charitable, religious, scientific, or literary
 23 purposes for which the property is used. For purposes of this
 24 section, the term "incidental use" means any use that is
 25 ancillary, supportive, or subordinate to the predominant use and

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26 | includes uses by vendors in privity with the applicant.

27 | Section 2. This act shall take effect July 1, 2021.