

1 A bill to be entitled
 2 An act relating to nonprofit property tax exemptions;
 3 amending s. 196.196, F.S.; specifying that portions of
 4 property not used for certain purposes are not exempt
 5 from ad valorem taxation; specifying that exemptions
 6 from ad valorem taxation are not affected on portions
 7 of property 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 for
 21 portions of property used for charitable, religious, scientific,
 22 or literary purposes is not affected so long as the predominant
 23 use of that exempted property is for charitable, religious,
 24 scientific, or literary purposes. In no event shall an
 25 incidental use of property either qualify such property for an

26 | exemption or impair the exemption of an otherwise exempt
27 | 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
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 July 1, 2021.

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