

By Senator Gruters

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1                   A bill to be entitled  
2       An act relating to sales tax refunds for building  
3       mitigation retrofit improvements; amending s. 212.08,  
4       F.S.; defining terms; exempting materials used for  
5       building mitigation retrofit improvements from the  
6       sales and use tax; requiring the owner of a qualified  
7       building to electronically file certain documents  
8       within a certain timeframe with the Department of  
9       Revenue to receive a refund of previously paid taxes;  
10      prohibiting such an owner from applying for the refund  
11      more than one time annually; requiring the department  
12      to make a certain determination and issue the refund  
13      within certain timeframes; prohibiting an authorized  
14      mitigation inspector from committing misconduct in  
15      specified circumstances; specifying actions that  
16      constitute misconduct; authorizing the licensing board  
17      to take certain punitive actions against certain  
18      authorized mitigation inspectors; providing  
19      applicability; authorizing the department to adopt  
20      rules, including emergency rules; providing an  
21      effective date.

22  
23   Be It Enacted by the Legislature of the State of Florida:

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25       Section 1. Paragraph (v) is added to subsection (5) of  
26      section 212.08, Florida Statutes, to read:

27       212.08 Sales, rental, use, consumption, distribution, and  
28      storage tax; specified exemptions.—The sale at retail, the  
29      rental, the use, the consumption, the distribution, and the

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30 storage to be used or consumed in this state of the following  
31 are hereby specifically exempt from the tax imposed by this  
32 chapter.

33 (5) EXEMPTIONS; ACCOUNT OF USE.—

34 (v) Materials used for building mitigation retrofit  
35 improvements.—

36 1. As used in this paragraph, the term:

37 a. "Authorized mitigation inspector" means one of the  
38 following:

39 (I) A home inspector licensed under s. 468.8314 who has  
40 completed at least 3 hours of hurricane mitigation training  
41 approved by the Construction Industry Licensing Board, which  
42 must include hurricane mitigation techniques and compliance with  
43 the uniform mitigation verification inspection form, and  
44 completed a proficiency exam.

45 (II) A building code inspector certified under s. 468.607.

46 (III) A general, building, or residential contractor  
47 licensed under s. 489.111.

48 (IV) A specialty contractor as defined in s. 489.105(3)(q)  
49 who is certified to perform a building mitigation retrofit  
50 improvement.

51 (V) A professional engineer licensed under s. 471.015.

52 (VI) A professional architect licensed under s. 481.213.

53 b. "Building materials" means tangible personal property  
54 that becomes a component part of a qualified building as a  
55 component of a building mitigation retrofit improvement.

56 c. "Building mitigation retrofit improvement" means one or  
57 more of the following:

58 (I) The installation of a roofing underlayment to the

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59 sheathing.

60 (II) The replacement of a roof covering.

61 (III) The application of foam adhesive to reinforce a roof  
62 structure.

63 (IV) The strengthening of connections between a roof deck  
64 and roof framing.

65 (V) The strengthening of roof-to-wall connections.

66 (VI) The strengthening of soffits.

67 (VII) The strengthening of attic ventilation openings.

68 (VIII) The installation of impact-resistant windows.

69 (IX) The installation of impact-resistant entry doors.

70 d. "Qualified building" means an existing, insured  
71 residential or commercial building.

72 e. "Substantially completed" has the same meaning as in s.  
73 192.042(1).

74 2. Building materials purchased and used for a building  
75 mitigation retrofit improvement are exempt from the tax imposed  
76 by this chapter upon an affirmative showing to the department  
77 that the requirements of this paragraph have been met. This  
78 exemption inures to the owner of the qualified building through  
79 a refund of previously paid taxes.

80 3. To receive a refund, the owner must file with the  
81 department through electronic transmission:

82 a. Proof that the structure of the qualified building is  
83 insured by a property insurance policy.

84 b. A building mitigation retrofit improvement form,  
85 prescribed by the Department of Financial Services, evidencing  
86 that the building mitigation retrofit improvement is  
87 substantially completed. The building mitigation retrofit

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88 improvement form must be completed by an authorized mitigation  
89 inspector.

90 c. A sworn statement, submitted under penalty of perjury,  
91 from the individual who installed the building mitigation  
92 retrofit improvement listing the building materials used in the  
93 installation of the building mitigation retrofit improvement,  
94 the actual cost of the building materials, and the amount of  
95 sales tax paid on the building materials. Copies of invoices or  
96 receipts evidencing payment of sales tax must be attached to the  
97 sworn statement.

98 d. Copies of any permits required by law or ordinance for  
99 the installation of the building mitigation retrofit improvement  
100 or, if a permit is not required, an attestation signed by an  
101 authorized mitigation inspector verifying that the building  
102 mitigation retrofit improvement was installed in accordance with  
103 the Florida Building Code and any applicable local amendments.

104 4. The owner may not apply for a refund more than one time  
105 annually between July 1 and June 30. An application for a refund  
106 under this paragraph must be submitted to the department within  
107 6 months after the date the building mitigation retrofit  
108 improvement is substantially completed. Within 30 working days  
109 after receipt of the application, the department shall determine  
110 if the application meets the requirements of this paragraph. The  
111 department must issue a refund within 30 days after it formally  
112 approves the application.

113 5. An authorized mitigation inspector may not commit  
114 misconduct in performing building mitigation inspections or in  
115 completing a building mitigation retrofit improvement form if  
116 the misconduct causes financial harm to the owner or insurer or

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117 jeopardizes an owner's health, safety, or property. Misconduct  
118 occurs when an authorized mitigation inspector signs a building  
119 mitigation retrofit improvement form that:

120 a. Falsely indicates that he or she personally inspected  
121 the qualified building referenced in the building mitigation  
122 retrofit improvement form;

123 b. Falsely indicates the existence of a building mitigation  
124 retrofit improvement that he or she knows does not exist;

125 c. Contains erroneous information due to his or her gross  
126 negligence; or

127 d. Contains a pattern of demonstrably false information  
128 regarding the existence of building mitigation retrofit  
129 improvements that may give an insured a false evaluation of the  
130 ability of the qualified building to withstand major damage from  
131 a hurricane and which may endanger the health and safety of the  
132 insured or the insured's property.

133 6. The licensing board may initiate disciplinary  
134 proceedings and impose administrative fines and other sanctions  
135 authorized under the applicable licensing act of an authorized  
136 mitigation inspector who performs a building mitigation  
137 inspection or completes a building mitigation retrofit  
138 improvement form that violates subparagraph 5.

139 7. The exemption provided in subparagraph 2. applies to  
140 building materials purchased on or after July 1, 2022.

141 8. The department may adopt rules necessary to administer  
142 and enforce this paragraph and to publish the necessary forms  
143 and instructions. The department may adopt emergency rules  
144 pursuant to s. 120.54(4) to administer and enforce this  
145 paragraph.

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Section 2. This act shall take effect July 1, 2022.