

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

CODING: Words ~~stricken~~ are deletions; words underlined are additions.

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
 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)(g)
 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
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
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
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
124 mitigation retrofit improvement that he or she knows does not
125 exist;

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

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

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

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

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

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