

By Senator Collins

14-01628-23

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1                   A bill to be entitled  
2       An act relating to agricultural lands; amending s.  
3       125.01, F.S.; increasing the nonresidential farm  
4       building just value threshold for certain special  
5       assessments; amending s. 163.3162, F.S.; authorizing  
6       construction or installation of housing for migrant  
7       farmworkers on certain lands; providing requirements  
8       for such housing; exempting such housing from certain  
9       local government approval; amending s. 193.461, F.S.;  
10      prohibiting local governments from adopting land use  
11      or zoning restrictions, conditions, or regulations  
12      that require certain termination or surrender of  
13      agricultural classifications; providing that such  
14      restrictions, conditions, or regulations adopted  
15      before a specified date are invalid and unenforceable;  
16      amending s. 212.096, F.S.; providing tax credits for  
17      the rental or purchase of specified housing for  
18      migrant farmworkers; providing requirements for  
19      claiming the tax credit; specifying procedures for the  
20      governing body when an application for tax credit is  
21      received; requiring that applications for tax credit  
22      be received by a certain timeframe; conforming a  
23      provision to changes made by the act; amending s.  
24      381.0065, F.S.; requiring the Department of  
25      Environmental Protection to permit and inspect toilet  
26      facilities placed on lands classified as agricultural  
27      for certain use; providing an effective date.

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

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Section 1. Paragraph (r) of subsection (1) of section 125.01, Florida Statutes, is amended to read:

125.01 Powers and duties.—

(1) The legislative and governing body of a county shall have the power to carry on county government. To the extent not inconsistent with general or special law, this power includes, but is not restricted to, the power to:

(r) Levy and collect taxes, both for county purposes and for the providing of municipal services within any municipal service taxing unit, and special assessments; borrow and expend money; and issue bonds, revenue certificates, and other obligations of indebtedness, which power shall be exercised in such manner, and subject to such limitations, as may be provided by general law. There shall be no referendum required for the levy by a county of ad valorem taxes, both for county purposes and for the providing of municipal services within any municipal service taxing unit. Notwithstanding any other provision of law, a county may not levy special assessments for the provision of fire protection services on lands classified as agricultural lands under s. 193.461 unless the land contains a residential dwelling or nonresidential farm building, with the exception of an agricultural pole barn, provided the nonresidential farm building exceeds a just value of \$350,000 ~~\$10,000~~. Such special assessments must be based solely on the special benefit accruing to that portion of the land consisting of the residential dwelling and curtilage, and qualifying nonresidential farm buildings. As used in this paragraph, the term "agricultural pole barn" means a nonresidential farm building in which 70

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59 percent or more of the perimeter walls are permanently open and  
60 allow free ingress and egress.

61 Section 2. Subsection (5) is added to section 163.3162,  
62 Florida Statutes, to read:

63 163.3162 Agricultural Lands and Practices.—

64 (5) (a) FARMWORKER HOUSING.—The construction or installation  
65 of housing for migrant farmworkers as defined in s. 381.008(4)  
66 is authorized on land zoned for agricultural use and operated as  
67 a bona fide farm.

68 (b) Construction or installation of housing under this  
69 subsection:

70 1. May not exceed 5,000 square feet per parcel of land;

71 2. Must meet all local and state building standards for  
72 securing a certificate of occupancy; and

73 3. Does not require approval by ordinance or resolution of  
74 the governmental entity where the land is located.

75 Section 3. Paragraph (b) of subsection (3) of section  
76 193.461, Florida Statutes, is amended to read:

77 193.461 Agricultural lands; classification and assessment;  
78 mandated eradication or quarantine program; natural disasters.—

79 (3)

80 (b) Subject to the restrictions specified in this section,  
81 only lands that are used primarily for bona fide agricultural  
82 purposes shall be classified as agricultural. The term "bona  
83 fide agricultural purposes" means good faith commercial  
84 agricultural use of the land.

85 1. In determining whether the use of the land for  
86 agricultural purposes is bona fide, the following factors may be  
87 taken into consideration:

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- 88 a. The length of time the land has been so used.
- 89 b. Whether the use has been continuous.
- 90 c. The purchase price paid.
- 91 d. Size, as it relates to specific agricultural use, but a
- 92 minimum acreage may not be required for agricultural assessment.
- 93 e. Whether an indicated effort has been made to care
- 94 sufficiently and adequately for the land in accordance with
- 95 accepted commercial agricultural practices, including, without
- 96 limitation, fertilizing, liming, tilling, mowing, reforesting,
- 97 and other accepted agricultural practices.
- 98 f. Whether the land is under lease and, if so, the
- 99 effective length, terms, and conditions of the lease.
- 100 g. Such other factors as may become applicable.

101 2. Offering property for sale does not constitute a primary

102 use of land and may not be the basis for denying an agricultural

103 classification if the land continues to be used primarily for

104 bona fide agricultural purposes while it is being offered for

105 sale.

106 3. A local government may not adopt a land use or zoning

107 restriction, condition, or regulation that requires the

108 termination of an agricultural classification for any property

109 or the surrender of an agricultural classification for any

110 property by the property owner. Such restrictions, conditions,

111 or regulations adopted before July 1, 2023, are invalid and

112 unenforceable.

113 Section 4. Present subsections (4) through (12) of section

114 212.096, Florida Statutes, are redesignated as subsections (5)

115 through (13), respectively, a new subsection (4) is added to

116 that section, and present subsection (12) of that section is

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117 amended, to read:

118 212.096 Sales, rental, storage, use tax; enterprise zone  
119 jobs credit against sales tax.—

120 (4) (a) Upon an affirmative showing by an eligible business  
121 to the satisfaction of the department that the requirements of  
122 this section have been met, the business shall be allowed a  
123 credit against the tax remitted under this chapter.

124 (b) The credit shall be computed as 100 percent of all  
125 state sales tax that would be due on the:

126 1. Rental of housing, including a building, manufactured  
127 home, mobile home, dormitory, barracks, motel, or hotel for  
128 housing two or more migrant farmworkers as defined in s.  
129 381.008(4);

130 2. Purchase of a mobile home as defined in s. 320.01(2) (a)  
131 for housing two or more migrant farmworkers as defined in s.  
132 381.008(4); or

133 3. Purchase of a manufactured home as defined in s.  
134 320.01(2) (b) for housing two or more migrant farmworkers as  
135 defined in s. 381.008(4).

136 (c) In order to claim this credit, an eligible employer  
137 must file under oath with the governing body where the property  
138 is located a statement that includes all of the following:

139 1. For each migrant farmworker for whom this credit is  
140 claimed, the farmworker's name and place of permanent residence,  
141 and documentation that the farmworker is legally eligible for  
142 participation in the workforce.

143 2. The name and address of the eligible business.

144 3. The hourly wages paid to the migrant farmworker.

145 (d) Within 10 working days after receipt of the application

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146 for credit, the governing body shall review the application to  
147 determine if it contains all the information required pursuant  
148 to this subsection and meets the criteria set out in this  
149 section. The governing body shall certify all applications that  
150 contain the information required pursuant to this subsection and  
151 meet the criteria set out in this section as eligible to receive  
152 the credit.

153 (e) All applications for a credit pursuant to this  
154 subsection must be submitted to the department within 6 months  
155 after the employee is hired.

156 (12) This section, except for subsection (12) ~~(11)~~, expires  
157 on the date specified in s. 290.016 for the expiration of the  
158 Florida Enterprise Zone Act.

159 Section 5. Paragraph (m) of subsection (3) of section  
160 381.0065, Florida Statutes, is amended to read:

161 381.0065 Onsite sewage treatment and disposal systems;  
162 regulation.—

163 (3) DUTIES AND POWERS OF THE DEPARTMENT OF ENVIRONMENTAL  
164 PROTECTION.—The department shall:

165 (m) Permit and inspect portable or temporary toilet  
166 services and holding tanks. The department shall review  
167 applications, perform site evaluations, and issue permits for  
168 the temporary use of holding tanks, privies, portable toilet  
169 services, or any other toilet facility that is intended for use  
170 on a permanent or nonpermanent basis, including facilities  
171 placed on lands classified as agricultural pursuant to s.  
172 193.461 or construction sites when workers are present. The  
173 department may specify standards for the construction,  
174 maintenance, use, and operation of any such facility for

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175 temporary use.

176 Section 6. This act shall take effect July 1, 2023.