

By the Committee on Community Affairs; and Senator Collins

578-02921-23

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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 legal
7 migrant farmworkers on certain lands; providing
8 requirements for such housing; exempting such housing
9 from certain local government approval; providing
10 limitations on eligibility for residential uses of
11 certain property; amending s. 193.461, F.S.;
12 prohibiting local governments from adopting land use
13 or zoning restrictions, conditions, or regulations
14 that require termination or surrender of agricultural
15 classifications for certain property; providing that
16 such restrictions, conditions, or regulations adopted
17 before a specified date are invalid and unenforceable;
18 amending s. 212.096, F.S.; providing tax credits for
19 the rental or purchase of specified housing for legal
20 migrant farmworkers; providing requirements for
21 claiming the tax credit; specifying procedures for the
22 governing body when an application for tax credit is
23 received; requiring that applications for tax credit
24 be received by a certain timeframe; conforming a
25 provision to changes made by the act; amending s.
26 381.0065, F.S.; requiring the Department of
27 Environmental Protection to permit and inspect toilet
28 facilities placed on lands classified as agricultural
29 for certain use; providing an effective date.

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

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

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59 buildings. As used in this paragraph, the term "agricultural
60 pole barn" means a nonresidential farm building in which 70
61 percent or more of the perimeter walls are permanently open and
62 allow free ingress and egress.

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

65 163.3162 Agricultural Lands and Practices.—

66 (5) FARMWORKER HOUSING.—

67 (a) The construction or installation of housing for legal
68 migrant farmworkers as defined in s. 381.008(4) is authorized on
69 land zoned for agricultural use which is operated as a bona fide
70 farm.

71 (b) Construction or installation of housing under this
72 subsection:

73 1. May not exceed 7,500 square feet per parcel of land;

74 2. Must meet all local and state building standards for
75 securing a residential certificate of occupancy; and

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

78 (c) If agricultural operations are discontinued on the
79 property for a minimum of 3 years and the agricultural land
80 classification of the property is no longer valid, the legal
81 migrant farmworker housing is no longer eligible for the
82 residential uses as provided for in this section unless and
83 until approved by the local jurisdiction under its zoning and
84 land use regulations for the intended nonagricultural use.

85 Section 3. Paragraph (b) of subsection (3) of section
86 193.461, Florida Statutes, is amended to read:

87 193.461 Agricultural lands; classification and assessment;

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88 mandated eradication or quarantine program; natural disasters.-

89 (3)

90 (b) Subject to the restrictions specified in this section,
91 only lands that are used primarily for bona fide agricultural
92 purposes shall be classified as agricultural. The term "bona
93 fide agricultural purposes" means good faith commercial
94 agricultural use of the land.

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

98 a. The length of time the land has been so used.

99 b. Whether the use has been continuous.

100 c. The purchase price paid.

101 d. Size, as it relates to specific agricultural use, but a
102 minimum acreage may not be required for agricultural assessment.

103 e. Whether an indicated effort has been made to care
104 sufficiently and adequately for the land in accordance with
105 accepted commercial agricultural practices, including, without
106 limitation, fertilizing, liming, tilling, mowing, reforesting,
107 and other accepted agricultural practices.

108 f. Whether the land is under lease and, if so, the
109 effective length, terms, and conditions of the lease.

110 g. Such other factors as may become applicable.

111 2. Offering property for sale does not constitute a primary
112 use of land and may not be the basis for denying an agricultural
113 classification if the land continues to be used primarily for
114 bona fide agricultural purposes while it is being offered for
115 sale.

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

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117 restriction, condition, or regulation that requires the
118 termination of an agricultural classification for any property
119 or the surrender of an agricultural classification for any
120 property by the property owner if the property is used for bona
121 fide agricultural purposes as defined in this section. Such
122 restrictions, conditions, or regulations adopted before July 1,
123 2023, are invalid and unenforceable.

124 Section 4. Present subsections (4) through (12) of section
125 212.096, Florida Statutes, are redesignated as subsections (5)
126 through (13), respectively, a new subsection (4) is added to
127 that section, and present subsection (12) of that section is
128 amended, to read:

129 212.096 Sales, rental, storage, use tax; enterprise zone
130 jobs credit against sales tax.—

131 (4) (a) Upon an affirmative showing by an eligible business
132 to the satisfaction of the department that the requirements of
133 this section have been met, the business is allowed a credit
134 against the tax remitted under this chapter.

135 (b) The credit must be computed as 100 percent of all state
136 sales tax that would be due on the:

137 1. Rental of housing, including a building, manufactured
138 home, mobile home, dormitory, barracks, motel, or hotel for
139 housing two or more legal migrant farmworkers as defined in s.
140 381.008(4);

141 2. Purchase of a mobile home as defined in s. 320.01(2)(a)
142 for housing two or more legal migrant farmworkers as defined in
143 s. 381.008(4); or

144 3. Purchase of a manufactured home as defined in s.
145 320.01(2)(b) for housing two or more legal migrant farmworkers

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146 as defined in s. 381.008(4).

147 (c) To claim this credit, an eligible employer must, under
148 oath with the governing body where the property is located, file
149 a statement that includes all of the following:

150 1. For each legal migrant farmworker for whom this credit
151 is claimed, the farmworker's name and place of permanent
152 residence, and documentation that the farmworker is legally
153 eligible for participation in the workforce.

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

155 3. The hourly wages paid to the legal migrant farmworker.

156 (d) Within 10 working days after receipt of the application
157 for credit, the governing body shall review the application to
158 determine if it contains all the information required pursuant
159 to this subsection and meets the criteria set out in this
160 section. The governing body shall certify all applications that
161 contain the information required pursuant to this subsection and
162 meet the criteria set out in this section as eligible to receive
163 the credit.

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

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

170 Section 5. Paragraph (m) of subsection (3) of section
171 381.0065, Florida Statutes, is amended to read:

172 381.0065 Onsite sewage treatment and disposal systems;
173 regulation.—

174 (3) DUTIES AND POWERS OF THE DEPARTMENT OF ENVIRONMENTAL

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175 PROTECTION.—The department shall:

176 (m) Permit and inspect portable or temporary toilet
177 services and holding tanks. The department shall review
178 applications, perform site evaluations, and issue permits for
179 the temporary use of holding tanks, privies, portable toilet
180 services, or any other toilet facility that is intended for use
181 on a permanent or nonpermanent basis, including facilities
182 placed on lands classified as agricultural pursuant to s.
183 193.461 or construction sites when workers are present. The
184 department may specify standards for the construction,
185 maintenance, use, and operation of any such facility for
186 temporary use.

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