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LEGISLATIVE ACTION

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| Senate | . | House |
| Comm: RS | . | |
| 04/25/2023 | . | |
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The Committee on Appropriations (Ingoglia) recommended the following:

Senate Amendment (with title amendment)

Delete lines 1221 - 1321

and insert:

Section 24. Paragraph (w) is added to subsection (5) and paragraphs (qqq) through (uuu) are added to subsection (7) of section 212.08, Florida Statutes, as amended by chapter 2023-17, Laws of Florida, and paragraph (c) of subsection (5) of that



928628

10 section is amended, to read:

11 212.08 Sales, rental, use, consumption, distribution, and
12 storage tax; specified exemptions.—The sale at retail, the
13 rental, the use, the consumption, the distribution, and the
14 storage to be used or consumed in this state of the following
15 are hereby specifically exempt from the tax imposed by this
16 chapter.

17 (5) EXEMPTIONS; ACCOUNT OF USE.—

18 (c) *Machinery and equipment used in production or storage*
19 *of electrical or steam energy.—*

20 1. The purchase of machinery and equipment for use at a
21 fixed location which machinery and equipment are necessary in
22 the production of electrical or steam energy resulting from the
23 burning of hydrogen or boiler fuels other than residual oil is
24 exempt from the tax imposed by this chapter. Such electrical or
25 steam energy must be primarily for use in manufacturing,
26 processing, compounding, or producing for sale items of tangible
27 personal property in this state. Use of a de minimis amount of
28 residual fuel to facilitate the burning of nonresidual fuel
29 shall not reduce the exemption otherwise available under this
30 paragraph.

31 2. In facilities where machinery and equipment are
32 necessary to burn hydrogen, or both residual and nonresidual
33 fuels, the exemption shall be prorated. Such proration shall be
34 based upon the production of electrical or steam energy from
35 nonresidual fuels and hydrogen as a percentage of electrical or
36 steam energy from all fuels. If it is determined that 15 percent
37 or less of all electrical or steam energy generated was produced
38 by burning residual fuel, the full exemption shall apply.



928628

39 Purchasers claiming a partial exemption shall obtain such
40 exemption by refund of taxes paid, or as otherwise provided in
41 the department's rules.

42 3. The purchase of equipment for use at a fixed location in
43 this state, which equipment is necessary for the storage of
44 electrical energy of at least 5 MW, is exempt from the tax
45 imposed by this chapter.

46 4. The department may adopt rules that provide for
47 implementation of these exemptions ~~this exemption~~. Purchasers of
48 machinery and equipment qualifying for one of the exemptions
49 ~~exemption~~ provided in this paragraph shall furnish the vendor
50 with an affidavit stating that the item or items to be exempted
51 are for the use designated herein. Any person furnishing a false
52 affidavit to the vendor for the purpose of evading payment of
53 any tax imposed under this chapter shall be subject to the
54 penalty set forth in s. 212.085 and as otherwise provided by
55 law. Purchasers with self-accrual authority shall maintain all
56 documentation necessary to prove the exempt status of purchases.

57 (w) Renewable natural gas machinery and equipment.-

58 1. As used in this paragraph, the term "renewable natural
59 gas" means anaerobically generated biogas, landfill gas, or
60 wastewater treatment gas refined to a methane content of 90
61 percent or greater, which may be used as transportation fuel or
62 for electric generation or is of a quality capable of being
63 injected into a natural gas pipeline. For purposes of this
64 paragraph, any reference to natural gas includes renewable
65 natural gas.

66 2. The purchase of machinery and equipment that is
67 primarily used in the production, storage, transportation,



928628

68 compression, or blending of renewable natural gas and that is
69 used at a fixed location is exempt from the tax imposed by this
70 chapter.

71 3. Purchasers of machinery and equipment qualifying for the
72 exemption provided in this paragraph must furnish the vendor
73 with an affidavit stating that the item or items to be exempted
74 are for the use designated herein. Purchasers with self-accrual
75 authority pursuant to s. 212.183 are not required to provide
76 this affidavit, but shall maintain all documentation necessary
77 to prove the exempt status of purchases.

78 4. A person furnishing a false affidavit to the vendor for
79 the purpose of evading payment of the tax imposed under this
80 chapter is subject to the penalty set forth in s. 212.085 and as
81 otherwise provided by law.

82 5. The department may adopt rules to administer this
83 paragraph.

84 (7) MISCELLANEOUS EXEMPTIONS.—Exemptions provided to any
85 entity by this chapter do not inure to any transaction that is
86 otherwise taxable under this chapter when payment is made by a
87 representative or employee of the entity by any means,
88 including, but not limited to, cash, check, or credit card, even
89 when that representative or employee is subsequently reimbursed
90 by the entity. In addition, exemptions provided to any entity by
91 this subsection do not inure to any transaction that is
92 otherwise taxable under this chapter unless the entity has
93 obtained a sales tax exemption certificate from the department
94 or the entity obtains or provides other documentation as
95 required by the department. Eligible purchases or leases made
96 with such a certificate must be in strict compliance with this



928628

97 subsection and departmental rules, and any person who makes an
98 exempt purchase with a certificate that is not in strict
99 compliance with this subsection and the rules is liable for and
100 shall pay the tax. The department may adopt rules to administer
101 this subsection.

102 (qqq) Baby and toddler products.—Also exempt from the tax
103 imposed by this chapter are:

104 1. Baby cribs, including baby playpens and baby play yards;

105 2. Baby strollers;

106 3. Baby safety gates;

107 4. Baby monitors;

108 5. Child safety cabinet locks and latches and electrical
109 socket covers;

110 6. Bicycle child carrier seats and trailers designed for
111 carrying young children, including any adaptors and accessories
112 for these seats and trailers;

113 7. Baby exercisers, jumpers, bouncer seats and swings;

114 8. Breast pumps, bottle sterilizers, baby bottles and
115 nipples, pacifiers, and teething rings;

116 9. Baby wipes;

117 10. Changing tables and changing pads;

118 11. Children's diapers, including single-use diapers,
119 reusable diapers, and reusable diaper inserts; and

120 12. Baby and toddler clothing, apparel, and shoes,
121 primarily intended for and marketed for children age 5 or
122 younger. Baby and toddler clothing size 5T and smaller and baby
123 and toddler shoes size 13T and smaller are presumed to be
124 primarily intended for and marketed for children age 5 or
125 younger.



928628

126 (rrr) Diapers and incontinence products.—The sale for human
127 use of diapers, incontinence undergarments, incontinence pads,
128 or incontinence liners is exempt from the tax imposed by this
129 chapter.

130 (sss) Oral hygiene products.—

131 1. Also exempt from the tax imposed by this chapter are
132 oral hygiene products.

133 2. As used in this paragraph, the term “oral hygiene
134 products” means electric and manual toothbrushes, toothpaste,
135 dental floss, dental picks, oral irrigators, and mouthwash.

136 (ttt) Firearm safety devices.—The sale of the following are
137 exempt from the tax imposed by this chapter:

138 1. A firearm safe, firearm lockbox, firearm case, or other
139 device that is designed to be used to store a firearm and that
140 is designed to be unlocked only by means of a key, a
141 combination, or other similar means.

142 2. A firearm trigger lock or firearm cable lock that, when
143 installed on a firearm, is designed to prevent the firearm from
144 being operated without first deactivating the device and that is
145 designed to be unlocked only by means of a key, a combination,
146 or other similar means.

147 (uuu) Small private investigative agencies.—

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

149 a. “Private investigation services” has the same meaning as
150 the term “private investigation” as defined in s. 493.6101(17).

151 b. “Small private investigative agency” means a private
152 investigator licensed under s. 493.6201 which:

153 (I) Employs three or fewer full-time or part-time
154 employees, including those performing services pursuant to an



928628

155 employee leasing arrangement as defined in s. 468.520(4), in
156 total; and

157 (II) During the previous calendar year, performed private
158 investigation services otherwise taxable under this chapter in
159 which the charges for the services performed were less than
160 \$150,000 for all its businesses related through common
161 ownership.

162 2. The sale of private investigation services by a small
163 private investigative agency to a client is exempt from the tax
164 imposed by this chapter.

165 3. The exemption provided by this paragraph may not apply
166 in the first calendar year that a small private investigative
167 agency conducts sales of private investigation services taxable
168 under this chapter.

169 Section 25. Subsection (1) of section 194.036, Florida
170 Statutes, is amended to read:

171 194.036 Appeals.—Appeals of the decisions of the board
172 shall be as follows:

173 (1) If the property appraiser disagrees with the decision
174 of the board, he or she may appeal the decision to the circuit
175 court if one or more of the following criteria are met:

176 (a) The property appraiser determines and affirmatively
177 asserts in any legal proceeding that there is a specific
178 constitutional or statutory violation, or a specific violation
179 of administrative rules, in the decision of the board, except
180 that nothing herein shall authorize the property appraiser to
181 institute any suit to challenge the validity of any portion of
182 the constitution or of any duly enacted legislative act of this
183 state.†



928628

184 (b) There is a variance from the property appraiser's
185 assessed value in excess of the following: 20 ~~15~~ percent
186 variance from any assessment of \$250,000 ~~\$50,000~~ or less; 15 ~~10~~
187 percent variance from any assessment in excess of \$250,000
188 ~~\$50,000~~ but not in excess of \$1 million ~~\$500,000~~; 7.5 percent
189 variance from any assessment in excess of \$1 million ~~\$500,000~~
190 but not in excess of \$2.5 ~~\$1~~ million; or 5 percent variance from
191 any assessment in excess of \$2.5 ~~\$1~~ million. ~~;~~ ~~or~~

192 (c) There is an assertion by the property appraiser to the
193 Department of Revenue that there exists a consistent and
194 continuous violation of the intent of the law or administrative
195 rules by the value adjustment board in its decisions. The
196 property appraiser shall notify the department of those portions
197 of the tax roll for which the assertion is made. The department
198 shall thereupon notify the clerk of the board who shall, within
199 15 days of the notification by the department, send the written
200 decisions of the board to the department. Within 30 days of the
201 receipt of the decisions by the department, the department shall
202 notify the property appraiser of its decision relative to
203 further judicial proceedings. If the department finds upon
204 investigation that a consistent and continuous violation of the
205 intent of the law or administrative rules by the board has
206 occurred, it shall so inform the property appraiser, who may
207 thereupon bring suit in circuit court against the value
208 adjustment board for injunctive relief to prohibit continuation
209 of the violation of the law or administrative rules and for a
210 mandatory injunction to restore the tax roll to its just value
211 in such amount as determined by judicial proceeding. However,
212 when a final judicial decision is rendered as a result of an



213 appeal filed pursuant to this paragraph which alters or changes
214 an assessment of a parcel of property of any taxpayer not a
215 party to such procedure, such taxpayer shall have 60 days from
216 the date of the final judicial decision to file an action to
217 contest such altered or changed assessment pursuant to s.
218 194.171(1), and the provisions of s. 194.171(2) shall not bar
219 such action.

220 Section 26. Paragraph (d) of subsection (2) of section
221 112.0306, Florida Statutes, is amended to read:

222 112.0306 Local option food and beverage tax; procedure for
223 levying; authorized uses; administration.-

224 (2)

225 (d) Sales in cities or towns presently imposing a municipal
226 resort tax as authorized by chapter 67-930, Laws of Florida, are
227 exempt from the taxes authorized by subsection (1); however, the
228 tax authorized by subsection (1)(b) may be levied in such city
229 or town if the levy is approved in a referendum by voters in the
230 city or town.

231
232 ===== T I T L E A M E N D M E N T =====

233 And the title is amended as follows:

234 Delete lines 70 - 86

235 and insert:

236 amending s. 212.08, F.S.; providing a sales tax
237 exemption for the purchase of certain equipment
238 necessary for the storage of electrical energy;
239 defining the term "renewable natural gas"; providing a
240 sales tax exemption for the purchase of certain
241 machinery and equipment relating to renewable natural



928628

242 gas; requiring purchasers of such machinery and
243 equipment to furnish the vendor with a certain
244 affidavit; providing an exception; providing
245 penalties, including a criminal penalty; authorizing
246 the Department of Revenue to adopt rules; exempting
247 the purchase of specified baby and toddler products
248 from the sales and use tax; providing a presumption;
249 exempting the sale for human use of diapers,
250 incontinence undergarments, incontinence pads, and
251 incontinence liners from the sales and use tax;
252 exempting the sale of oral hygiene products from the
253 sales and use tax; defining the term "oral hygiene
254 products"; exempting the sale of certain firearm
255 safety devices from the sales and use tax; defining
256 the terms "private investigation services" and "small
257 private investigative agency"; exempting the sale of
258 private investigation services by a small private
259 investigative agency to a client from the sales and
260 use tax; providing applicability; amending s. 194.036,
261 F.S.; revising a condition under which a property
262 appraiser may appeal a decision of the value
263 adjustment board; amending s. 212.0306, F.S.;

264 authorizing certain cities and towns to levy a local
265 option food and beverage tax if approved by
266 referendum; amending s.