

Tab 1	CS/SB 616 by CA, Simon; (Identical to H 00055) Tax Exemptions for Surviving Spouses of Quadriplegics					
606452	A	S	RCS	FT, Simon	Delete L.22 - 28:	02/13 04:58 PM

Tab 2	SJR 618 by Simon; (Identical to H 00053) Homestead Property Tax Exemption for the Surviving Spouse of Certain Quadriplegics					
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Tab 3	SB 886 by Gruters; (Identical to H 00471) Valuation of Timeshare Units					
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Tab 4	SB 1030 by Rodriguez; (Similar to CS/CS/H 01001) Taxation					
707518	A	S	WD	FT, Rodriguez	Delete L.40 - 446:	02/13 04:58 PM
205702	A	S	RCS	FT, Rodriguez	btw L.352 - 353:	02/13 04:58 PM
230238	A	S	RCS	FT, Rodriguez	Delete L.365 - 458:	02/13 04:58 PM

Tab 5	CS/SB 1684 by CA, Collins; (Compare to H 01375) Property Tax Exemption of Ex-servicemembers					
407070	D	S	RCS	FT, Collins	Delete everything after	02/13 04:58 PM
805652	AA	S	RCS	FT, Collins	Delete L.9 - 33:	02/13 04:58 PM

Tab 6	SJR 1686 by Collins; (Similar to H 01373) Ad Valorem Tax					
287904	A	S	RCS	FT, Collins	Delete L.77 - 140:	02/13 04:58 PM
473868	AA	S	RCS	FT, Collins	Delete L.63 - 94:	02/13 04:58 PM

The Florida Senate
COMMITTEE MEETING EXPANDED AGENDA

FINANCE AND TAX
Senator Ingoglia, Chair
Senator Rodriguez, Vice Chair

MEETING DATE: Tuesday, February 13, 2024

TIME: 1:30—5:30 p.m.

PLACE: Mallory Horne Committee Room, 37 Senate Building

MEMBERS: Senator Ingoglia, Chair; Senator Rodriguez, Vice Chair; Senators Berman, Boyd, Hutson, and Pizzo

TAB	BILL NO. and INTRODUCER	BILL DESCRIPTION and SENATE COMMITTEE ACTIONS	COMMITTEE ACTION
1	CS/SB 616 Community Affairs / Simon (Identical H 55, Compare HJR 53, Linked SJR 618)	Tax Exemptions for Surviving Spouses of Quadriplegics; Authorizing the surviving spouses of certain quadriplegics to carry over a certain tax exemption in certain circumstances, etc. CA 01/09/2024 Fav/CS FT 02/13/2024 Fav/CS AP	Fav/CS Yeas 6 Nays 0
2	SJR 618 Simon (Identical HJR 53, Compare H 55, Linked CS/S 616)	Homestead Property Tax Exemption for the Surviving Spouse of Certain Quadriplegics; Proposing amendments to the State Constitution to authorize the Legislature to provide for a homestead property tax exemption for the surviving spouse of certain quadriplegics, etc. CA 01/09/2024 Favorable FT 02/13/2024 Favorable AP	Favorable Yeas 6 Nays 0
3	SB 886 Gruters (Identical H 471)	Valuation of Timeshare Units; Specifying the methodology by which certain timeshare units must be valued in certain tax appeals; providing that the methodology meets the constitutional mandate for just valuation, etc. RI 01/16/2024 Favorable FT 02/08/2024 Temporarily Postponed FT 02/13/2024 Favorable AP	Favorable Yeas 4 Nays 2
4	SB 1030 Rodriguez (Similar CS/H 1001)	Taxation; Authorizing a county or school board to exclude rent or license fees from the discretionary sales surtaxes imposed, under certain circumstances; specifying the application of an exemption for sales taxes for certain purchasers of boats and aircraft; authorizing the department to consider requests to settle or compromise certain liabilities after certain time periods have expired, in certain circumstances; providing a limitation; providing that certain department decisions are not subject to review, etc. CA 01/16/2024 Favorable FT 02/13/2024 Fav/CS AP	Fav/CS Yeas 6 Nays 0

COMMITTEE MEETING EXPANDED AGENDA

Finance and Tax

Tuesday, February 13, 2024, 1:30—5:30 p.m.

TAB	BILL NO. and INTRODUCER	BILL DESCRIPTION and SENATE COMMITTEE ACTIONS	COMMITTEE ACTION
5	CS/SB 1684 Community Affairs / Collins (Compare H 1375)	Property Tax Exemption of Ex-servicemembers; Providing a property tax exemption for certain ex- servicemembers who have been awarded a Purple Heart or certain combat decorations; providing that the unmarried surviving spouse is entitled to such exemption, etc. CA 01/29/2024 Fav/CS FT 02/13/2024 Fav/CS AP	Fav/CS Yeas 6 Nays 0
6	SJR 1686 Collins (Similar HJR 1373, Compare H 1375)	Ad Valorem Tax; Proposing amendments to the State Constitution to revise the requirements for a discount from the amount of ad valorem tax owed on homestead property for certain disabled veterans and to provide an effective date, etc. CA 01/29/2024 Favorable FT 02/13/2024 Fav/CS AP	Fav/CS Yeas 6 Nays 0

Other Related Meeting Documents

The Florida Senate
BILL ANALYSIS AND FISCAL IMPACT STATEMENT

(This document is based on the provisions contained in the legislation as of the latest date listed below.)

Prepared By: The Professional Staff of the Committee on Finance and Tax

BILL: CS/CS/SB 616

INTRODUCER: Finance and Tax Committee; Community Affairs Committee; and Senator Simon

SUBJECT: Tax Exemptions for Surviving Spouses of Quadriplegics

DATE: February 13, 2024

REVISED: _____

	ANALYST	STAFF DIRECTOR	REFERENCE	ACTION
1.	<u>Hackett</u>	<u>Ryon</u>	<u>CA</u>	Fav/CS
2.	<u>Shuler</u>	<u>Khan</u>	<u>FT</u>	Fav/CS
3.	_____	_____	<u>AP</u>	_____

Please see Section IX. for Additional Information:

COMMITTEE SUBSTITUTE - Technical Changes

I. Summary:

CS/CS/SB 616 is linked to SJR 618, which proposes an amendment to the Florida Constitution to permit the legislature to provide ad valorem tax relief to the surviving spouse of a quadriplegic who was receiving a property tax exemption on their homestead property at the time of their death.

The bill amends the associated statutory provision to provide that if a quadriplegic receiving an ad valorem tax exemption under current law predeceases his or her spouse, and the surviving spouse owns the same property thereafter, the benefit carries over to the surviving spouse. The surviving spouse may carry over the benefit to a new residence provided he or she does not remarry.

The bill will take effect on the effective date of the constitutional amendment proposed by SJR 618 or a similar joint resolution having substantially the same intent and purpose. If approved by the electors in the next general election in November 2024, the proposed amendment and this bill will take effect on January 1, 2025.

II. Present Situation:

General Overview of Property Taxation

The ad valorem tax or “property tax” is an annual tax levied by counties, municipalities, school districts, and some special districts. The tax is based on the taxable value of property as of January 1 of each year.¹ The property appraiser annually determines the “just value”² of property within the taxing authority and then applies relevant exclusions, assessment limitations, and exemptions to determine the property’s “taxable value.”³ Property tax bills are mailed in November of each year based on the previous January 1 valuation and full payment is due by March 31 of the following year.

The Florida Constitution prohibits the state from levying ad valorem taxes⁴ and limits the Legislature’s authority to provide for property valuations at less than just value, unless expressly authorized.⁵

Property Tax Exemptions for Homesteads

Statewide Homestead Exemption

Every person having legal and equitable title to real estate and who maintains a permanent residence on the real estate (homestead property) is eligible for a \$25,000 tax exemption applicable to all ad valorem tax levies, including levies by school districts.⁶ An additional \$25,000 exemption applies to homestead property value between \$50,000 and \$75,000.⁷ This exemption does not apply to ad valorem taxes levied by school districts.

Homestead Exemption for the Blind or Totally and Permanently Disabled

Article VII, s. 3(b) of the State Constitution, requires that general law establish an exemption of property tax for widows and widowers, and persons who are blind or totally and permanently disabled. Subsections (1) and (2) of s. 196.101, F.S., exempt the total value of a homestead used and owned by a person who has been certified⁸ as totally and permanently disabled, including any quadriplegic, paraplegic, or hemiplegic.

¹ Both real property and tangible personal property are subject to tax. Section 192.001(12), F.S., defines “real property” as land, buildings, fixtures, and all other improvements to land. Section 192.001(11)(d), F.S., defines “tangible personal property” as all goods, chattels, and other articles of value capable of manual possession and whose chief value is intrinsic to the article itself.

² Property must be valued at “just value” for purposes of property taxation, unless the Florida Constitution provides otherwise. FLA. CONST. art VII, s. 4. Just value has been interpreted by the courts to mean the fair market value that a willing buyer would pay a willing seller for the property in an arm’s-length transaction. *See, e.g., Walter v. Schuler*, 176 So. 2d 81 (Fla. 1965); *Deltona Corp. v. Bailey*, 336 So. 2d 1163 (Fla. 1976); *S. Bell Tel. & Tel. Co. v. Dade Cnty.*, 275 So. 2d 4 (Fla. 1973).

³ *See* s. 192.001(2) and (16), F.S.

⁴ FLA. CONST. art. VII, s. 1(a).

⁵ *See* FLA. CONST. art. VII, s. 4.

⁶ FLA. CONST. art VII, s. 6(a) and s. 196.031(1)(a), F.S.

⁷ FLA. CONST. art VII, s. 6(a) and s. 196.031(1)(b), F.S.

⁸ Section 196.101(3), F.S., permits the use of certification from two licensed Florida doctors or from the United States Department of Veterans Affairs as proof of total and permanent disability.

III. Effect of Proposed Changes:

Section 1 amends section 196.101(1) to provide that if a quadriplegic granted a homestead exemption under this section predeceases his or her spouse, and the spouse holds title to the homestead property thereafter, the ad valorem tax exemption carries over to the benefit of the spouse until such time as he or she remarries or disposes of the property. The value of the exemption may be carried over by the spouse to new homestead property provided the surviving spouse does not remarry.

The section also makes a technical change to subsection (3).

Section 2 provides that the Department of Revenue may adopt emergency rules pursuant to s. 120.54(4), F.S., to administer the act.

Section 3 provides that this bill will take effect on the effective date of the constitutional amendment proposed by SJR 618, or a similar joint resolution having substantially the same specific intent and purpose.

IV. Constitutional Issues:

A. Municipality/County Mandates Restrictions:

Article VII, s. 18(b) of the Florida Constitution provides that except upon the approval of each house of the Legislature by a two-thirds vote of the membership, the Legislature may not enact, amend, or repeal any general law if the anticipated effect of doing so would be to reduce the authority that municipalities or counties have to raise revenue in the aggregate, as such authority existed on February 1, 1989. The mandate requirement does not apply to laws having an insignificant impact, which for Fiscal Year 2024-2025 is forecast at approximately \$2.3 million.

The Revenue Estimating Conference reviewed this bill and adopted a zero/negative indeterminate impact due to the requirement for a statewide referendum. However, the Conference determined that if the joint resolution were to be approved by the voters, the bill provisions would have a negative recurring impact on school tax revenue of \$0.4 million and \$0.6 million on non-school local government tax revenue beginning in Fiscal Year 2024-2025.⁹ Therefore, the mandates provision likely does not apply.

B. Public Records/Open Meetings Issues:

None.

C. Trust Funds Restrictions:

None.

⁹ OFF. OF ECON. & DEMOGRAPHIC RSCH, *Revenue Estimating Conference Impact Results: HB 55 / SB 616*, 9-11 (Nov. 3, 2023), available at http://edr.state.fl.us/content/conferences/revenueimpact/archives/2024/_pdf/impact1103.pdf (last visited Feb. 5, 2024).

D. State Tax or Fee Increases:

Article VII, s. 19 of the Florida Constitution requires that legislation that increases or creates taxes or fees be passed by a 2/3 vote of each chamber in a bill with no other subject. The bill does not increase or create new taxes or fees. Thus, the constitutional requirements related to new or increased taxes or fees do not apply.

E. Other Constitutional Issues:

None identified.

V. Fiscal Impact Statement:**A. Tax/Fee Issues:**

The Revenue Estimating Conference reviewed this bill and adopted a zero/negative indeterminate due to the requirement for a statewide referendum. The Conference estimated the potential recurring impact should the amendment pass to be \$1 million on local governments.¹⁰

B. Private Sector Impact:

If the linked proposed constitutional amendment (SJR 618) is approved by 60 percent of voters in November 2024, additional households will be eligible for full homestead exemptions, where applicable. This will result in an indeterminate positive fiscal impact as homeowners take advantage of ad valorem tax savings.

C. Government Sector Impact:

If the linked proposed constitutional amendment (SJR 618) is approved by 60 percent of voters in November 2024, additional households will be eligible for full homestead exemptions, where applicable. This will result in an indeterminate negative fiscal impact on local governments as total assessments on homestead property will be reduced.

VI. Technical Deficiencies:

None.

VII. Related Issues:

None.

VIII. Statutes Affected:

This bill substantially amends section 196.101 of the Florida Statutes.

¹⁰ *Id.*

IX. Additional Information:

- A. **Committee Substitute – Statement of Changes:**
(Summarizing differences between the Committee Substitute and the prior version of the bill.)

CS by Finance and Tax on February 13, 2024:

The CS makes a technical change to replace the word “discount” with “exemption”.

CS by Community Affairs on January 9, 2024:

The CS makes a technical change to insert the reference to SJR 618 for the purpose of linking the bill’s effective date to a proposed constitutional amendment.

- B. **Amendments:**

None.



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LEGISLATIVE ACTION

Senate	.	House
Comm: RCS	.	
02/13/2024	.	
	.	
	.	
	.	

The Committee on Finance and Tax (Simon) recommended the following:

Senate Amendment

Delete lines 22 - 28
and insert:
specified in s. 196.031, the exemption from ad valorem tax that the quadriplegic received carries over to the benefit of the quadriplegic's spouse until such time as he or she remarries or sells or otherwise disposes of the property. If the spouse sells or otherwise disposes of the property, the spouse may transfer an exemption not to exceed the dollar amount granted from the



606452

11 most recent ad valorem tax roll to his or her new residence, as
12 long as

By the Committee on Community Affairs; and Senator Simon

578-01994-24

2024616c1

A bill to be entitled

An act relating to tax exemptions for surviving spouses of quadriplegics; amending s. 196.101, F.S.; authorizing the surviving spouses of certain quadriplegics to carry over a certain tax exemption in certain circumstances; authorizing the Department of Revenue to adopt emergency rules; providing a contingent effective date.

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

Section 1. Subsections (1) and (3) of section 196.101, Florida Statutes, are amended to read:

196.101 Exemption for totally and permanently disabled persons; surviving spouse carryover.—

(1) (a) Any real estate used and owned as a homestead by any quadriplegic is exempt from taxation.

(b) If the quadriplegic granted an exemption under paragraph (a) predeceases his or her spouse and if, upon the death of the quadriplegic, the spouse holds legal or beneficial title to the homestead and permanently resides thereon as specified in s. 196.031, the discount from ad valorem tax that the quadriplegic received carries over to the benefit of the quadriplegic's spouse until such time as he or she remarries or sells or otherwise disposes of the property. If the spouse sells or otherwise disposes of the property, a discount not to exceed the dollar amount granted from the most recent ad valorem tax roll may be transferred to his or her new residence, as long as the new residence is used as his or her primary residence and he

Page 1 of 2

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

578-01994-24

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or she does not remarry.

(3) The production by any ~~totally and permanently disabled~~ person entitled to the exemption in subsection (1) or subsection (2) of a certificate of such disability from two licensed doctors of this state or from the United States Department of Veterans Affairs or its predecessor to the property appraiser of the county wherein the property lies, is prima facie evidence of the fact that he or she is entitled to such exemption.

Section 2. The Department of Revenue may, and all conditions are deemed met to, adopt emergency rules pursuant to s. 120.54(4), Florida Statutes, to administer this act. Notwithstanding any other law, emergency rules adopted pursuant to this section are effective for 6 months after adoption and may be renewed during the pendency of procedures to adopt permanent rules addressing the subject of the emergency rules.

Section 3. This act shall take effect on the effective date of the amendment to the State Constitution proposed by SJR 618, or a similar joint resolution having substantially the same specific intent and purpose, if such amendment is approved at the next general election or at an earlier special election specifically authorized by law for that purpose.

Page 2 of 2

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



The Florida Senate

Committee Agenda Request

To: Senator Blaise Ingoglia, Chair
Committee on Finance and Tax

Subject: Committee Agenda Request

Date: January 9, 2024

I respectfully request that **Senate Bill # 616**, relating to Tax Exemptions for Surviving Spouses of Quadriplegics, be placed on the:

- Committee agenda at your earliest possible convenience.
- Next committee agenda.



Senator Corey Simon
Florida Senate, District 3

02/13/2024

Meeting Date

Finance and Tax

Committee

The Florida Senate

APPEARANCE RECORD

Deliver both copies of this form to
Senate professional staff conducting the meeting

CS/SB 616

Bill Number or Topic

Amendment Barcode (if applicable)

Name Andy Janecek

Phone 850-606-6200

Address 315 S Calhoun St., Third Floor

Email ajanecek@leonpa.gov

Street

Tallahassee

FL

32301

City

State

Zip

Speaking: For Against Information **OR** Waive Speaking: In Support Against

PLEASE CHECK ONE OF THE FOLLOWING:

I am appearing without compensation or sponsorship.

I am a registered lobbyist, representing:

I am not a lobbyist, but received something of value for my appearance (travel, meals, lodging, etc.), sponsored by:

While it is a tradition to encourage public testimony, time may not permit all persons wishing to speak to be heard at this hearing. Those who do speak may be asked to limit their remarks so that as many persons as possible can be heard. If you have questions about registering to lobby please see Fla. Stat. §11.045 and Joint Rule 1. [2020-2022 Joint Rules.pdf \(flsenate.gov\)](#)

This form is part of the public record for this meeting.

S-001 (08/10/2021)

The Florida Senate

APPEARANCE RECORD

CS/SB 616

02/13/2024

Meeting Date

Finance and Tax

Committee

Deliver both copies of this form to
Senate professional staff conducting the meeting

Bill Number or Topic

Amendment Barcode (if applicable)

Name Akin Akinyemi, Ph.D., Leon County Property Appraiser

Phone 850-606-6200

Address 315 S Calhoun St., Third Floor

Email aakinyemi@leonpa.gov

Street

Tallahassee

FL

32301

City

State

Zip

Speaking: For Against Information **OR** Waive Speaking: In Support Against

PLEASE CHECK ONE OF THE FOLLOWING:

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This form is part of the public record for this meeting.

S-001 (08/10/2021)

The Florida Senate
APPEARANCE RECORD

Deliver both copies of this form to
Senate professional staff conducting the meeting

2-13-24

Meeting Date

FRT

Committee

616 & 618

Bill Number or Topic

Amendment Barcode (if applicable)

Name

Albert Balido

Phone

Address

201 W Park Ave

Email

Street

Tam

FL

32301

City

State

Zip

Speaking:

 For Against Information

OR

Waive Speaking:

 In Support Against

PLEASE CHECK ONE OF THE FOLLOWING:

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compensation or sponsorship.

I am a registered lobbyist,
representing:

I am not a lobbyist, but received
something of value for my appearance
(travel, meals, lodging, etc.),
sponsored by:

Fla Assoc of Property Appraisers

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This form is part of the public record for this meeting.

S-001 (08/10/2021)

The Florida Senate
BILL ANALYSIS AND FISCAL IMPACT STATEMENT

(This document is based on the provisions contained in the legislation as of the latest date listed below.)

Prepared By: The Professional Staff of the Committee on Finance and Tax

BILL: SJR 618

INTRODUCER: Senator Simon

SUBJECT: Homestead Property Tax Exemption for the Surviving Spouse of Certain Quadriplegics

DATE: February 12, 2024 REVISED: _____

	ANALYST	STAFF DIRECTOR	REFERENCE	ACTION
1.	<u>Hackett</u>	<u>Ryon</u>	<u>CA</u>	Favorable
2.	<u>Shuler</u>	<u>Khan</u>	<u>FT</u>	Favorable
3.	_____	_____	<u>AP</u>	_____

I. Summary:

SJR 618 proposes an amendment to the Florida Constitution to permit the legislature to provide ad valorem tax relief to the surviving spouse of a quadriplegic who was receiving a property tax exemption on their homestead property at the time of their death.

If adopted by the Legislature, the proposed amendment will be submitted to Florida’s electors for approval or rejection at the next general election in November 2024.

If approved by at least 60 percent of the electors, the proposed amendment will take effect on January 1, 2025.

II. Present Situation:

General Overview of Property Taxation

The ad valorem tax or “property tax” is an annual tax levied by counties, municipalities, school districts, and some special districts. The tax is based on the taxable value of property as of January 1 of each year.¹ The property appraiser annually determines the “just value”² of property within the taxing authority and then applies relevant exclusions, assessment limitations, and

¹ Both real property and tangible personal property are subject to tax. Section 192.001(12), F.S., defines “real property” as land, buildings, fixtures, and all other improvements to land. Section 192.001(11)(d), F.S., defines “tangible personal property” as all goods, chattels, and other articles of value capable of manual possession and whose chief value is intrinsic to the article itself.

² Property must be valued at “just value” for purposes of property taxation, unless the Florida Constitution provides otherwise. FLA. CONST. art VII, s. 4. Just value has been interpreted by the courts to mean the fair market value that a willing buyer would pay a willing seller for the property in an arm’s-length transaction. *See, e.g., Walter v. Schuler*, 176 So. 2d 81 (Fla. 1965); *Deltona Corp. v. Bailey*, 336 So. 2d 1163 (Fla. 1976); *S. Bell Tel. & Tel. Co. v. Dade Cnty.*, 275 So. 2d 4 (Fla. 1973).

exemptions to determine the property's "taxable value."³ Property tax bills are mailed in November of each year based on the previous January 1 valuation and full payment is due by March 31 of the following year.

The Florida Constitution prohibits the state from levying ad valorem taxes⁴ and limits the Legislature's authority to provide for property valuations at less than just value, unless expressly authorized.⁵

Property Tax Exemptions for Homesteads

Statewide Homestead Exemption

Every person having legal and equitable title to real estate and who maintains a permanent residence on the real estate (homestead property) is eligible for a \$25,000 tax exemption applicable to all ad valorem tax levies, including levies by school districts.⁶ An additional \$25,000 exemption applies to homestead property value between \$50,000 and \$75,000.⁷ This exemption does not apply to ad valorem taxes levied by school districts.

Homestead Exemption for the Blind or Totally and Permanently Disabled

Article VII, s. 3(b) of the State Constitution, requires that general law establish an exemption of property tax for widows and widowers, and persons who are blind or totally and permanently disabled. Subsections (1) and (2) of s. 196.101, F.S., exempt the total value of a homestead used and owned by a person who has been certified⁸ as totally and permanently disabled, including any quadriplegic, paraplegic, or hemiplegic.

III. Effect of Proposed Changes:

The joint resolution proposes an amendment to the Florida Constitution to permit the legislature to provide ad valorem tax relief to the surviving spouse of a quadriplegic who was receiving a property tax exemption on their homestead property at the time of their death.

If adopted by the Legislature, the proposed amendment will be submitted to Florida's electors for approval or rejection at the next general election in November 2024.

If approved by at least 60 percent of the electors, the proposed amendment will take effect on January 1, 2025.

³ See s. 192.001(2) and (16), F.S.

⁴ FLA. CONST. art. VII, s. 1(a).

⁵ See FLA. CONST. art. VII, s. 4.

⁶ FLA. CONST. art VII, s. 6(a) and s. 196.031(1)(a), F.S.

⁷ FLA. CONST. art VII, s. 6(a) and s. 196.031(1)(b), F.S.

⁸ Section 196.101(3), F.S., permits the use of certification from two licensed Florida doctors or from the United States Department of Veterans Affairs as proof of total and permanent disability.

IV. Constitutional Issues:**A. Municipality/County Mandates Restrictions:**

The mandate provisions in Article VII, section 18 of the Florida Constitution, do not apply to joint resolutions.

B. Public Records/Open Meetings Issues:

None.

C. Trust Funds Restrictions:

None.

D. State Tax or Fee Increases:

None.

E. Other Constitutional Issues:

Article XI, s. 1 of the Florida Constitution authorizes the Legislature to propose amendments to the Florida Constitution by joint resolution approved by a three-fifths vote of the membership of each house. Article XI, s. 5(a) of the Florida Constitution requires the amendment be placed before the electorate at the next general election⁹ held more than 90 days after the proposal has been filed with the Secretary of State or at a special election held for that purpose. Constitutional amendments submitted to the electors must be printed in clear and unambiguous language on the ballot.¹⁰

Article XI, s. 5(d) of the Florida Constitution requires proposed amendments or constitutional revisions to be published in a newspaper of general circulation in each county where a newspaper is published. The amendment or revision must be published once in the 10th week and again in the 6th week immediately preceding the week the election is held.

Article XI, s. 5(e) of the Florida Constitution requires approval by 60 percent of voters for a constitutional amendment to take effect. The amendment, if approved, becomes effective on the first Tuesday after the first Monday in January following the election, or on such other date as may be specified in the amendment.

⁹ Section 97.021(17), F.S., defines “general election” as an election held on the first Tuesday after the first Monday in November in the even-numbered years, for the purpose of filling national, state, county, and district offices and for voting on constitutional amendments not otherwise provided for by law.

¹⁰ Section 101.161(1), F.S.

V. Fiscal Impact Statement:**A. Tax/Fee Issues:**

The Revenue Estimating Conference reviewed this bill and adopted a zero impact because this is a joint resolution proposing an amendment to be submitted to the voters, which is not self-executing.¹¹ However, if the joint resolution is approved by the electors, and the implementing bill, CS/SB 616, becomes law, the Conference determined that the provisions would have a negative recurring impact on school tax revenue of \$0.4 million and \$0.6 million on non-school local government tax revenue beginning in Fiscal Year 2024-2025.¹²

B. Private Sector Impact:

None.

C. Government Sector Impact:

Article XI, Section 5(d) of the Florida Constitution requires proposed amendments or constitutional revisions to be published in a newspaper of general circulation in each county where a newspaper is published. The amendment or revision must be published in the 10th week and again in the 6th week immediately preceding the week the election is held.

The Division of Elections (division) within the Department of State pays for publication costs to advertise all constitutional amendments in both English and Spanish,¹³ typically paid from non-recurring General Revenue funds.¹⁴ Accurate cost estimates for the next constitutional amendment advertising cannot be determined until the total number of amendments to be advertised is known and updated quotes are obtained from newspapers.

There is an unknown additional cost for the printing and distributing of the constitutional amendments, in poster or booklet form, in English and Spanish, for each of the 67 Supervisors of Elections to post or make available at each polling room or each voting site, as required by s. 101.171, F.S. Historically, the division has printed and distributed booklets that include the ballot title, ballot summary, text of the constitutional amendment, and, if applicable, the financial impact statement.

¹¹ OFF. OF ECON. & DEMOGRAPHIC RSCH, *Revenue Estimating Conference Impact Results: HJR 53 / SB 618*, 6-8 (Nov. 3, 2023), available at http://edr.state.fl.us/content/conferences/revenueimpact/archives/2024/_pdf/impact1103.pdf (last visited Feb. 6, 2024).

¹² OFF. OF ECON. & DEMOGRAPHIC RSCH, *Revenue Estimating Conference Impact Results: HB 55 / SB 616*, 9-11 (Nov. 3, 2023), available at http://edr.state.fl.us/content/conferences/revenueimpact/archives/2024/_pdf/impact1103.pdf (last visited Feb. 5, 2024).

¹³ Pursuant to *Section 203 of the Voting Rights Act (52 U.S.C.A. § 10503)*.

¹⁴ *See, e.g., Ch. 2022-156, Specific Appropriation 3137, Laws of Fla.*

VI. Technical Deficiencies:

None.

VII. Related Issues:

None.

VIII. Statutes Affected:

This resolution substantially amends section 6, Article VII of the Florida Constitution.

This resolution also creates a new section in Article XII of the Florida Constitution.

IX. Additional Information:**A. Committee Substitute – Statement of Changes:**

(Summarizing differences between the Committee Substitute and the prior version of the bill.)

None.

B. Amendments:

None.

By Senator Simon

3-01281-24

2024618__

Senate Joint Resolution

A joint resolution proposing an amendment to Section 6 of Article VII and the creation of a new section in Article XII of the State Constitution to authorize the Legislature to provide for a homestead property tax exemption for the surviving spouse of certain quadriplegics.

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

That the following amendment to Section 6 of Article VII and the creation of a new section in Article XII of the State Constitution are agreed to and shall be submitted to the electors of this state for approval or rejection at the next general election or at an earlier special election specifically authorized by law for that purpose:

ARTICLE VII

FINANCE AND TAXATION

SECTION 6. Homestead exemptions.—

(a) Every person who has the legal or equitable title to real estate and maintains thereon the permanent residence of the owner, or another legally or naturally dependent upon the owner, shall be exempt from taxation thereon, except assessments for special benefits, up to the assessed valuation of twenty-five thousand dollars and, for all levies other than school district levies, on the assessed valuation greater than fifty thousand dollars and up to seventy-five thousand dollars, upon establishment of right thereto in the manner prescribed by law. The real estate may be held by legal or equitable title, by the

Page 1 of 6

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3-01281-24

2024618__

entireties, jointly, in common, as a condominium, or indirectly by stock ownership or membership representing the owner's or member's proprietary interest in a corporation owning a fee or a leasehold initially in excess of ninety-eight years. The exemption shall not apply with respect to any assessment roll until such roll is first determined to be in compliance with the provisions of section 4 by a state agency designated by general law. This exemption is repealed on the effective date of any amendment to this Article which provides for the assessment of homestead property at less than just value.

(b) Not more than one exemption shall be allowed any individual or family unit or with respect to any residential unit. No exemption shall exceed the value of the real estate assessable to the owner or, in case of ownership through stock or membership in a corporation, the value of the proportion which the interest in the corporation bears to the assessed value of the property.

(c) By general law and subject to conditions specified therein, the Legislature may provide to renters, who are permanent residents, ad valorem tax relief on all ad valorem tax levies. Such ad valorem tax relief shall be in the form and amount established by general law.

(d) The legislature may, by general law, allow counties or municipalities, for the purpose of their respective tax levies and subject to the provisions of general law, to grant either or both of the following additional homestead tax exemptions:

(1) An exemption not exceeding fifty thousand dollars to a person who has the legal or equitable title to real estate and maintains thereon the permanent residence of the owner, who has

Page 2 of 6

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3-01281-24 2024618__

59 attained age sixty-five, and whose household income, as defined
 60 by general law, does not exceed twenty thousand dollars; or
 61 (2) An exemption equal to the assessed value of the
 62 property to a person who has the legal or equitable title to
 63 real estate with a just value less than two hundred and fifty
 64 thousand dollars, as determined in the first tax year that the
 65 owner applies and is eligible for the exemption, and who has
 66 maintained thereon the permanent residence of the owner for not
 67 less than twenty-five years, who has attained age sixty-five,
 68 and whose household income does not exceed the income limitation
 69 prescribed in paragraph (1).

70
 71 The general law must allow counties and municipalities to grant
 72 these additional exemptions, within the limits prescribed in
 73 this subsection, by ordinance adopted in the manner prescribed
 74 by general law, and must provide for the periodic adjustment of
 75 the income limitation prescribed in this subsection for changes
 76 in the cost of living.

77 (e) (1) Each veteran who is age 65 or older who is partially
 78 or totally permanently disabled shall receive a discount from
 79 the amount of the ad valorem tax otherwise owed on homestead
 80 property the veteran owns and resides in if the disability was
 81 combat related and the veteran was honorably discharged upon
 82 separation from military service. The discount shall be in a
 83 percentage equal to the percentage of the veteran's permanent,
 84 service-connected disability as determined by the United States
 85 Department of Veterans Affairs. To qualify for the discount
 86 granted by this paragraph, an applicant must submit to the
 87 county property appraiser, by March 1, an official letter from

Page 3 of 6

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3-01281-24 2024618__

88 the United States Department of Veterans Affairs stating the
 89 percentage of the veteran's service-connected disability and
 90 such evidence that reasonably identifies the disability as
 91 combat related and a copy of the veteran's honorable discharge.
 92 If the property appraiser denies the request for a discount, the
 93 appraiser must notify the applicant in writing of the reasons
 94 for the denial, and the veteran may reapply. The Legislature
 95 may, by general law, waive the annual application requirement in
 96 subsequent years.

97 (2) If a veteran who receives the discount described in
 98 paragraph (1) predeceases his or her spouse, and if, upon the
 99 death of the veteran, the surviving spouse holds the legal or
 100 beneficial title to the homestead property and permanently
 101 resides thereon, the discount carries over to the surviving
 102 spouse until he or she remarries or sells or otherwise disposes
 103 of the homestead property. If the surviving spouse sells or
 104 otherwise disposes of the property, a discount not to exceed the
 105 dollar amount granted from the most recent ad valorem tax roll
 106 may be transferred to the surviving spouse's new homestead
 107 property, if used as his or her permanent residence and he or
 108 she has not remarried.

109 (3) This subsection is self-executing and does not require
 110 implementing legislation.

111 (f) By general law and subject to conditions and
 112 limitations specified therein, the Legislature may provide ad
 113 valorem tax relief equal to the total amount or a portion of the
 114 ad valorem tax otherwise owed on homestead property to:

115 (1) The surviving spouse of a veteran who died from
 116 service-connected causes while on active duty as a member of the

Page 4 of 6

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3-01281-24 2024618__

117 United States Armed Forces.

118 (2) The surviving spouse of a first responder who died in
119 the line of duty.

120 (3) A first responder who is totally and permanently
121 disabled as a result of an injury or injuries sustained in the
122 line of duty. Causal connection between a disability and service
123 in the line of duty shall not be presumed but must be determined
124 as provided by general law. For purposes of this paragraph, the
125 term "disability" does not include a chronic condition or
126 chronic disease, unless the injury sustained in the line of duty
127 was the sole cause of the chronic condition or chronic disease.

128 (4) The surviving spouse of a quadriplegic who was
129 receiving a property tax exemption on real estate used and owned
130 as a homestead at the time of his or her death.

131

132 As used in this subsection and as further defined by general
133 law, the term "first responder" means a law enforcement officer,
134 a correctional officer, a firefighter, an emergency medical
135 technician, or a paramedic, and the term "in the line of duty"
136 means arising out of and in the actual performance of duty
137 required by employment as a first responder.

138 ARTICLE XII

139 SCHEDULE

140 Ad valorem tax exemption for surviving spouses of
141 quadriplegics.—This section and the amendment to Section 6 of
142 Article VII authorizing the Legislature to provide for a
143 homestead property tax exemption for the surviving spouse of a
144 quadriplegic who was receiving a property tax exemption on real
145 estate used and owned as a homestead at the time of his or her

Page 5 of 6

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

3-01281-24 2024618__

146 death shall take effect January 1, 2025.

147 BE IT FURTHER RESOLVED that the following statement be
148 placed on the ballot:

149 CONSTITUTIONAL AMENDMENT

150 ARTICLE VII, SECTION 6

151 ARTICLE XII

152 AD VALOREM TAX EXEMPTION FOR SURVIVING SPOUSES OF
153 QUADRIPLLEGICS.—Proposing an amendment to the State Constitution
154 to authorize the Legislature to provide for a property tax
155 exemption for the surviving spouse of a quadriplegic who was
156 receiving a property tax exemption on real estate used and owned
157 as a homestead at the time of his or her death. The amendment
158 takes effect January 1, 2025.

Page 6 of 6

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



The Florida Senate

Committee Agenda Request


To: Senator Blaise Ingoglia, Chair
Committee on Finance and Tax

Subject: Committee Agenda Request

Date: January 9, 2024

I respectfully request that **Senate Bill # 618**, relating to Homestead Property Tax Exemption for the Surviving Spouse of Certain Quadriplegics, be placed on the:

- Committee agenda at your earliest possible convenience.
- Next committee agenda.



Senator Corey Simon
Florida Senate, District 3

02/13/2024

Meeting Date

Finance and Tax

Committee

The Florida Senate

APPEARANCE RECORD

Deliver both copies of this form to
Senate professional staff conducting the meeting

SJR 618

Bill Number or Topic

Amendment Barcode (if applicable)

Name **Andy Janecek**

Phone **850-606-6200**

Address **315 S Calhoun St., Third Floor**

Email **ajanecek@leonpa.gov**

Street

Tallahassee

FL

32301

City

State

Zip

Speaking: For Against Information **OR** Waive Speaking: In Support Against

PLEASE CHECK ONE OF THE FOLLOWING:

I am appearing without compensation or sponsorship.

I am a registered lobbyist, representing:

I am not a lobbyist, but received something of value for my appearance (travel, meals, lodging, etc.), sponsored by:

While it is a tradition to encourage public testimony, time may not permit all persons wishing to speak to be heard at this hearing. Those who do speak may be asked to limit their remarks so that as many persons as possible can be heard. If you have questions about registering to lobby please see Fla. Stat. §11.045 and Joint Rule 1. [2020-2022 Joint Rules.pdf \(flsenate.gov\)](#)

This form is part of the public record for this meeting.

S-001 (08/10/2021)

The Florida Senate

APPEARANCE RECORD

SJR 618

02/13/2024

Meeting Date

Finance and Tax

Committee

Deliver both copies of this form to
Senate professional staff conducting the meeting

Bill Number or Topic

Amendment Barcode (if applicable)

Name Akin Akinyemi, Ph.D., Leon County Property Appraiser Phone 850-606-6200

Address 315 S Calhoun St., Third Floor Email aakinyemi@leonpa.gov

Street

Tallahassee

FL

32301

City

State

Zip

Speaking: For Against Information **OR** Waive Speaking: In Support Against

PLEASE CHECK ONE OF THE FOLLOWING:

I am appearing without compensation or sponsorship.

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S-001 (08/10/2021)

The Florida Senate

APPEARANCE RECORD

Deliver both copies of this form to
Senate professional staff conducting the meeting

2-13-24

Meeting Date

FRT

Committee

616 & 618

Bill Number or Topic

Amendment Barcode (if applicable)

Name

Albert Balido

Phone

Address

201 W Park Ave

Email

Street

Tam

FL

32301

City

State

Zip

Speaking:

For

Against

Information

OR

Waive Speaking:

In Support

Against

PLEASE CHECK ONE OF THE FOLLOWING:

I am appearing without
compensation or sponsorship.

I am a registered lobbyist,
representing:

I am not a lobbyist, but received
something of value for my appearance
(travel, meals, lodging, etc.),
sponsored by:

Fla Assoc of Property Appraisers

While it is a tradition to encourage public testimony, time may not permit all persons wishing to speak to be heard at this hearing. Those who do speak may be asked to limit their remarks so that as many persons as possible can be heard. If you have questions about registering to lobby please see Fla. Stat. §11.045 and Joint Rule 1. [2020-2022JointRules.pdf](#) [flsenate.gov](#)

This form is part of the public record for this meeting.

S-001 (08/10/2021)

The Florida Senate
BILL ANALYSIS AND FISCAL IMPACT STATEMENT

(This document is based on the provisions contained in the legislation as of the latest date listed below.)

Prepared By: The Professional Staff of the Committee on Finance and Tax

BILL: SB 886

INTRODUCER: Senator Gruters

SUBJECT: Valuation of Timeshare Units

DATE: February 7, 2024

REVISED: _____

	ANALYST	STAFF DIRECTOR	REFERENCE	ACTION
1.	<u>Oxamendi</u>	<u>Imhof</u>	<u>RI</u>	Favorable
2.	<u>Shuler</u>	<u>Khan</u>	<u>FT</u>	Favorable
3.	_____	_____	<u>AP</u>	_____

I. Summary:

SB 886 provides that, upon an appeal of a property appraiser’s valuation of timeshare units that are part of a timeshare development with more than 300 timeshare units, the number of resales is deemed to be adequate if the taxpayer provides a reasonable number of resales as supported by the most recent standards adopted by the Uniform Standards of Professional Appraisal Practice.

Current law requires a property appraiser to first look to the resale market to make a valuation of timeshare units. If there is an inadequate number of unit resales for arriving at the valuation, the property appraiser must use the original purchase price of the timeshare and deduct “usual and reasonable fees and costs of the sale,” which is presumed to be 50 percent of the original purchase price.

The bill provides that the proposed method meets the requirement of just valuation of all property, including timeshare units, as required under s. 4, Art. VII of the State Constitution. Additionally, under the bill, the taxpayer may submit the known and controlling resales of the properties sold to assist in arriving at value conclusions.

The Revenue Estimating Conference (REC) determined that the bill will reduce local government property tax revenue by at least \$171.5 million beginning in Fiscal Year 2024-2025. See Section V., Fiscal Impact Statement.

The bill takes effect July 1, 2024.

II. Present Situation:

Timeshares

A timeshare interest is a form of ownership of real and personal property.¹ In a timeshare, multiple parties hold the right to use a condominium unit or a cooperative unit. Each owner of a timeshare interest is allotted a period of time during which the owner has the exclusive right to use the property.²

The Florida Vacation Plan and Timesharing Act, ch. 721, F.S., establishes requirements for the creation, sale, exchange, promotion, and operation of timeshare plans, including requirements for full and fair disclosure to purchasers and prospective purchasers.³ Chapter 721, F.S., applies to all timeshare plans consisting of more than seven timeshare periods over a period of at least three years in which the accommodations and facilities are located within this state or offered within this state.⁴ Part I of ch. 721, F.S., relates to vacation plans and timesharing, and Part II of chapter 721, F.S., relates to multisite vacation and timeshare plans that are also known as vacation clubs.

A timeshare unit is an accommodation of a timeshare plan which is divided into timeshare periods or a condominium unit in which timeshare estates have been created.⁵

A “timeshare estate” is a right to occupy a timeshare unit, coupled with a freehold estate or an estate for years with a future interest in a timeshare property or a specified portion thereof.⁶ The term also includes an interest in a condominium unit, a cooperative unit, or a trust. The term includes both direct and indirect interests in trusts. An example of an indirect interest in a trust is the interest of a trust beneficiary’s spouse or other dependent.

The “managing entity” for a timeshare property is the person who operates or maintains the timeshare plan pursuant to s. 721.13(1), F.S., which requires that the managing entity be the developer, a separate manager or management firm, or an owners' association.⁷

Tax Assessments

Section 192.037, F.S., governs the ad valorem taxation of fee timeshare real property.⁸ The managing entity responsible for operating and maintaining fee timeshare real property is considered the taxpayer as an agent of the timeshare period titleholder.⁹

¹ See s. 721.05(36), F.S.

² See s. 721.05(39), F.S.

³ Section 721.02(2) and (3), F.S.

⁴ Section 721.03, F.S.

⁵ Sections 721.05(41) and 718.103(28), F.S.

⁶ Section 721.05(34), F.S.

⁷ See also s. 721.05(22), F.S., defining the term “managing entity.”

⁸ Section 192.001(14), F.S., defines the term “fee timeshare real property” to mean “the land and buildings and other improvements to land that are subject to timeshare interests which are sold as a fee interest in real property.”

⁹ Section 192.037(1), F.S. Section 192.001(15), F.S., defines the term “timeshare period titleholder” to mean “the purchaser of a timeshare period sold as a fee interest in real property, whether organized under” ch. 718, F.S., relating to condominium associations, or ch. 721, F.S., relating to timeshares and vacation plans.

The managing entity responsible for operating and maintaining the timesharing plan and each person having a fee interest in a timeshare unit or timeshare period may contest or appeal an ad valorem tax assessment in the same manner as other property owners under ch. 194, F.S., which relates to the administrative and judicial review of property taxes assessed by the property appraiser.¹⁰

The managing entity is required to collect and remit the taxes and special assessments due on fee timeshare real property. In allocating taxes, special assessments, and common expenses to individual timeshare period titleholders, the managing entity must clearly label the portion of any amounts due which are attributable to ad valorem taxes and special assessments.¹¹

To determine the value of timeshare property, a property appraiser must first look to the resale market.¹² If the property appraiser finds an inadequate number of resales exists for such a determination, the property appraiser must determine the value by deducting the “usual and reasonable fees and costs of the sale” from the original purchase price.¹³

The term “usual and reasonable fees and costs of the sale” for timeshare real property includes all marketing costs, atypical financing costs, and those costs attributable to the right of a timeshare unit owner or user to participate in an exchange network of resorts.¹⁴ For timeshare real property, the “usual and reasonable fees and costs of the sale” is presumed to be 50 percent of the original purchase price, but that presumption is rebuttable.¹⁵

Section 4, Art. VII of the State Constitution requires regulations for securing a just valuation of all property to be prescribed by general law subject to the conditions specified in that section, including providing that no assessment may exceed just value.

III. Effect of Proposed Changes:

The bill amends s. 192.037, F.S., to require the property appraiser to defer to the taxpayer for the determination of whether the number of resales is adequate if, on appeal of the tax assessment for a timeshare unit that is part of a timeshare development with more than 300 timeshare units, the taxpayer asserts that there is an adequate number of resales to provide a basis for arriving at a value. The taxpayer must provide a reasonable number of resales as would be supported by the Uniform Standards of Professional Appraisal Practice¹⁶ at such time the assertion is made.

The bill provides that this method meets the requirement of just valuation of all property, including timeshare units, as required under s. 4, Art. VII of the State Constitution. Additionally,

¹⁰ Section 192.037(4), F.S.

¹¹ Section 192.037(5), F.S.

¹² Section 192.037(10), F.S.

¹³ Section 192.037(11), F.S.

¹⁴ *Id.*

¹⁵ *Id.*

¹⁶ The Uniform Standards of Professional Appraisal Practice provides ethical and performance standards for the appraisal profession in the United States. See The Appraisal Foundation, What is UPAP?, https://www.appraisalfoundation.org/imis/TAF/Standards/Appraisal_Standards/Uniform_Standards_of_Professional_Appraisal_Practice/TAF/USPAP.aspx (last visited Feb. 3, 2024).

under the bill, the taxpayer may submit the known and controlling resales of the properties sold to assist in arriving at value conclusions.

The bill is effective July 1, 2024.

IV. Constitutional Issues:

A. Municipality/County Mandates Restrictions:

Section 18(b), Article VII, of the State Constitution provides that except upon the approval of each house of the Legislature by a two-thirds vote of the membership, the Legislature may not enact, amend, or repeal any general law if the anticipated effect of doing so would be to reduce the authority that cities or counties have to raise revenue in the aggregate, as such authority existed on February 1, 1989. However, the mandate requirement does not apply to laws having an insignificant impact.¹⁷

The Revenue Estimating Conference (REC) determined that the bill will reduce the authority local governments have to raise revenue through local property tax by \$171.5 million beginning in Fiscal Year 2024-2025.¹⁸ Therefore, this bill may be a mandate subject to the requirements of s. 18(b), Art. VII, of the State Constitution.

B. Public Records/Open Meetings Issues:

None.

C. Trust Funds Restrictions:

None.

D. State Tax or Fee Increases:

This bill does not create or raise state taxes or fees. Therefore, the requirements of Art. VII, s. 19 of the State Constitution do not apply.

E. Other Constitutional Issues:

None identified.

¹⁷ FLA. CONST. art. VII, s. 18(d). An insignificant fiscal impact is the amount not greater than the average statewide population for the applicable fiscal year multiplied by \$0.10. *See* Florida Senate Committee on Community Affairs, *Interim Report 2012-115: Insignificant Impact*, (September 2011), available at <http://www.flsenate.gov/PublishedContent/Session/2012/InterimReports/2012-115ca.pdf> (last visited Feb. 3, 2024).

¹⁸ Based on the Demographic Estimating Conference's revenue estimating conference for HB 471 and SB 886 adopted on Dec. 1, 2023. The conference packet is available at http://edr.state.fl.us/Content/conferences/revenueimpact/archives/2024/_pdf/impact1201.pdf (last visited Feb. 3, 2024).

V. Fiscal Impact Statement:**A. Tax/Fee Issues:**

The Revenue Estimating Conference determined that the bill will reduce local government revenue by \$171.5 million beginning in Fiscal Year 2024-2025. The REC noted that the Uniform Standards of Professional Appraisal Practice provides minimal guidance regarding the adequate number of timeshare property resales.¹⁹

B. Private Sector Impact:

Persons having an interest in a timeshare unit or timeshare period may benefit from a reduction in assessed ad valorem taxes.

C. Government Sector Impact:

None.

VI. Technical Deficiencies:

None.

VII. Related Issues:

Appeals of property appraisers' valuation of timeshare properties highlight that the timeshare resale market may not be sufficiently robust to use as the basis of an appraisal for ad valorem valuation.²⁰

The properties in *Grande Vista*, *Cypress Palms*, and *Star Island*, were all found by the property appraiser to have a resale market that was insufficient to produce an adequate number of resales for valuation purposes. For example, in *Grande Vista*, the property appraiser's representative testified on a retrospective analysis performed of the property that, "66.7 percent of the 2017 owner-to-owner resales of unit weeks ... transacted for documentary stamps of \$100, which reflect a transfer of ownership for no consideration."²¹ In addition, the volume of developer sales, in terms of dollars transacted, made up 91.4 percent of the market.²²

Consequently, the property appraisers deducted from the original purchase price the usual and reasonable fees and costs of the sale. The property appraisers prevailed in all three appeals.

¹⁹ *Id.* at 32.

²⁰ See *Grande Vista of Orlando Condo. Ass'n, Inc., v. Singh*, No. 2018-CA-013570-O (Fla. 9th Cir. 2023) (on file with the Senate Committee on Finance and Tax); *Cypress Palms Condo. Ass'n, Inc. v. Scarborough*, No. 2012-CA-1293-OC (Fla. 9th Cir. 2016) (on file with the Senate Committee on Finance and Tax); and *Star Island Vacation Ownership Ass'n, Inc. v. Scarborough*, No. 2016-CA-1006-OC (Fla. 9th Cir. 2019), *aff'd per curiam* 2021 WL 646806 (Fla. 5th DCA) (on file with the Senate Committee on Finance and Tax).

²¹ See *Grande Vista* (Fla. 9th Cir. 2023), at 17.

²² *Id.* at 18.

The resale valuation and the original purchase price valuation may produce significantly different results. In these court cases, the resale price valuation method resulted in values that were between 75 percent and 40 percent lower than the purchase price method.²³

The Department of Revenue’s bill analysis indicates that the statement, “[t]his methodology meets the requirement of just valuation of all real estate located in this state, including timeshare units, as recognized by and provided in s. 4, Art. VII of the State Constitution,” could create “very significant difficulties in [tax] administration because it appears to reverse and/or potentially contradict the just value requirements outlined in s. 194.301 F.S.”²⁴

VIII. Statutes Affected:

This bill substantially amends section 192.037 of the Florida Statutes.

IX. Additional Information:

A. Committee Substitute – Statement of Changes:

(Summarizing differences between the Committee Substitute and the prior version of the bill.)

None.

B. Amendments:

None.

This Senate Bill Analysis does not reflect the intent or official position of the bill’s introducer or the Florida Senate.

²³ See *Grande Vista*, (Fla. 9th Cir. 2023), *Cypress Palms*, (Fla. 9th Cir. 2016), and *Star Island*, (Fla. 9th Cir. 2019).

²⁴ Department of Revenue, *2024 Agency Legislative Bill Analysis of SB 886*, Feb. 23, 2024 (on file with the Senate Committee on Finance and Tax).

By Senator Gruters

22-01359-24

2024886__

1 A bill to be entitled
 2 An act relating to valuation of timeshare units;
 3 amending s. 192.037, F.S.; specifying the methodology
 4 by which certain timeshare units must be valued in
 5 certain tax appeals; providing that the methodology
 6 meets the constitutional mandate for just valuation;
 7 authorizing a taxpayer to submit certain information
 8 for a specified purpose; providing an effective date.

9
 10 Be It Enacted by the Legislature of the State of Florida:

11
 12 Section 1. Present subsection (12) of section 192.037,
 13 Florida Statutes, is redesignated as subsection (13), and a new
 14 subsection (12) is added to that section, to read:

15 192.037 Fee timeshare real property; taxes and assessments;
 16 escrow.—

17 (12) In all tax appeals regarding timeshare units that are
 18 part of a timeshare development with more than 300 timeshare
 19 units, if the taxpayer asserts that there are an adequate number
 20 of resales to provide a basis for arriving at value conclusions,
 21 the number of resales must be considered adequate when a
 22 reasonable number of resales of timeshare units within the same
 23 timeshare development are provided by the taxpayer and supported
 24 by the most recent standards adopted by the Uniform Standards of
 25 Professional Appraisal Practice. This methodology meets the
 26 requirement of just valuation of all real estate located in this
 27 state, including timeshare units, as recognized by and provided
 28 in s. 4, Art. VII of the State Constitution. The taxpayer may
 29 submit the known and controlling resales of the properties sold

Page 1 of 2

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

22-01359-24

2024886__

30 to assist in arriving at value conclusions.

31 Section 2. This act shall take effect July 1, 2024.

Page 2 of 2

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



The Florida Senate

Committee Agenda Request

To: Senator Blaise Ingoglia, Chair
Committee on Finance and Tax

Subject: Committee Agenda Request

Date: January 17, 2024

I respectfully request that **Senate Bill # 886**, relating to Valuation of Timeshare Units, be placed on the:

- committee agenda at your earliest possible convenience.
- next committee agenda.

A handwritten signature in black ink that reads "Joe Gruters".

Senator Joe Gruters
Florida Senate, District 22

The Florida Senate
APPEARANCE RECORD

Deliver both copies of this form to
Senate professional staff conducting the meeting

2/20/24

Meeting Date

FCT

Committee

886

Bill Number or Topic

Amendment Barcode (if applicable)

Name

Ellyn Bogdanoff

Phone

954 364 6005

Address

1 E BRD Blvd

Email

ebogdanoff@becker
lawyers.com

Street

FTL

FL

33301

City

State

Zip

Speaking:

For

Against

Information

OR

Waive Speaking:

In Support

Against

PLEASE CHECK ONE OF THE FOLLOWING:

I am appearing without
compensation or sponsorship.

I am a registered lobbyist,
representing:

Grande Vista

I am not a lobbyist, but received
something of value for my appearance
(travel, meals, lodging, etc.),
sponsored by:

While it is a tradition to encourage public testimony, time may not permit all persons wishing to speak to be heard at this hearing. Those who do speak may be asked to limit their remarks so that as many persons as possible can be heard. If you have questions about registering to lobby please see Fla. Stat. §11.045 and Joint Rule 1. [2020-2022 Joint Rules.pdf \(flsenate.gov\)](https://www.flsenate.gov/2020-2022JointRules.pdf)

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S-001 (08/10/2021)

2/13/2024

The Florida Senate
APPEARANCE RECORD

SB 886

Meeting Date

Bili Number or Topic

Finance & Tax

Deliver both copies of this form to
Senate professional staff conducting the meeting

Committee

Amendment Barcode (if applicable)

Name

Bob McKee

Phone

850 922 - 4300

Address

1005 Monroe

Email

bmckee@fl-counties.com

Street

Tallahassee FL 32301

City

State

Zip

Speaking:

For

Against

Information

OR

Waive Speaking:

In Support

Against

PLEASE CHECK ONE OF THE FOLLOWING:

I am appearing without
compensation or sponsorship.

I am a registered lobbyist,
representing:

Florida Assoc of Counties

I am not a lobbyist, but received
something of value for my appearance
(travel, meals, lodging, etc.),
sponsored by:

While it is a tradition to encourage public testimony, time may not permit all persons wishing to speak to be heard at this hearing. Those who do speak may be asked to limit their remarks so that as many persons as possible can be heard. If you have questions about registering to lobby please see Fla. Stat. §11.045 and Joint Rule 1. [2020-2022JointRules.pdf](#) [flsenate.gov](#)

This form is part of the public record for this meeting.

S-001 (08/10/2021)

The Florida Senate

APPEARANCE RECORD

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2/13/24

Meeting Date

SB 886

Bill Number or Topic

Finance & Tax

Committee

Amendment Barcode (if applicable)

Name

MARQUISE MCMILLER

ORANGE COUNTY PUBLIC SCHOOLS

Phone

407-405-2050

Address

415 Amelia Street

Email

Street

ORLANDO

FL

32801

City

State

Zip

Speaking:

For

Against

Information

OR

Waive Speaking:

In Support

Against

PLEASE CHECK ONE OF THE FOLLOWING:

I am appearing without compensation or sponsorship.

I am a registered lobbyist, representing:

ORANGE COUNTY PUBLIC SCHOOLS

I am not a lobbyist, but received something of value for my appearance (travel, meals, lodging, etc.), sponsored by:

While it is a tradition to encourage public testimony, time may not permit all persons wishing to speak to be heard at this hearing. Those who do speak may be asked to limit their remarks so that as many persons as possible can be heard. If you have questions about registering to lobby please see Fla. Stat. §11.045 and Joint Rule 1. [2020-2022 Joint Rules.pdf flsenate.gov](#)

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S-001 (08/10/2021)

The Florida Senate

APPEARANCE RECORD

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2/13/24

Meeting Date

SB 886

Bill Number or Topic

Finance & Tax

Committee

Amendment Barcode (if applicable)

Name Loren Levy

Phone 850-219-0220

Address 1828 Rigging Rd
Street

Email llevy@levylawtax.com

Tallahassee
City

FL
State

32308
Zip

Speaking: For Against Information **OR** Waive Speaking: In Support Against

PLEASE CHECK ONE OF THE FOLLOWING:

I am appearing without compensation or sponsorship.

I am a registered lobbyist, representing:

Property Appraisers' Ass'n of Fla.

I am not a lobbyist, but received something of value for my appearance (travel, meals, lodging, etc.), sponsored by:

While it is a tradition to encourage public testimony, time may not permit all persons wishing to speak to be heard at this hearing. Those who do speak may be asked to limit their remarks so that as many persons as possible can be heard. If you have questions about registering to lobby please see Fla. Stat. §11.045 and Joint Rule 1. [2020-2022JointRules.pdf flsenate.gov](#)

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2/13/2024

Meeting Date

Finance and Tax

Committee

The Florida Senate APPEARANCE RECORD

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SB 886

Bill Number or Topic

Amendment Barcode (if applicable)

Name **Jessica Janasiewicz**

Phone **850-567-7174**

Address **119 South Monroe Street, Suite 202**

Email **jessica@rutledge-ecenia.com**

Street

Tallahassee

FL

32301

City

State

Zip

Speaking: For Against Information **OR** Waive Speaking: In-Support Against

PLEASE CHECK ONE OF THE FOLLOWING:

I am appearing without compensation or sponsorship.

I am a registered lobbyist, representing:

I am not a lobbyist, but received something of value for my appearance (travel, meals, lodging, etc.), sponsored by:

While it is a tradition to encourage public testimony, time may not permit all persons wishing to speak to be heard at this hearing. Those who do speak may be asked to limit their remarks so that as many persons as possible can be heard. If you have questions about registering to lobby please see Fla. Stat. §11.045 and Joint Rule 1. [2020-2022 Joint Rules.pdf \(flsenate.gov\)](#)

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S-001 (08/10/2021)

The Florida Senate

APPEARANCE RECORD

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886

Bill Number or Topic

2.13.21

Meeting Date

F A T

Committee

Amendment Barcode (if applicable)

Name

Dibert Ballido

Phone

Address

201 W Park Ave

Email

Street

Tall

FL

32301

City

State

Zip

Speaking: For Against Information **OR** Waive Speaking: In Support Against

PLEASE CHECK ONE OF THE FOLLOWING:

I am appearing without compensation or sponsorship.

I am a registered lobbyist, representing:

I am not a lobbyist, but received something of value for my appearance (travel, meals, lodging, etc.), sponsored by:

Fla Assoc of Property Appraisers

While it is a tradition to encourage public testimony, time may not permit all persons wishing to speak to be heard at this hearing. Those who do speak may be asked to limit their remarks so that as many persons as possible can be heard. If you have questions about registering to lobby please see Fla. Stat. §11.045 and Joint Rule 1. [2020-2022JointRules.pdf](#) [flsenate.gov](#)

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S-001 (08/10/2021)

2/13/24

Meeting Date

F&T

Committee

The Florida Senate APPEARANCE RECORD

Deliver both copies of this form to
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886

Bill Number or Topic

Amendment Barcode (if applicable)

Name MARK Jeffries

Phone 407-836-5909

Address 201 S. Rosalind Ave
Street

Email MARK-jeffries@OCFL.net

Orlando FL 32801
City State Zip

Speaking: For Against Information **OR** Waive Speaking: In Support Against

PLEASE CHECK ONE OF THE FOLLOWING:

I am appearing without compensation or sponsorship.

I am a registered lobbyist, representing:

Orange County

I am not a lobbyist, but received something of value for my appearance (travel, meals, lodging, etc.), sponsored by:

While it is a tradition to encourage public testimony, time may not permit all persons wishing to speak to be heard at this hearing. Those who do speak may be asked to limit their remarks so that as many persons as possible can be heard. If you have questions about registering to lobby please see Fla. Stat. §11.045 and Joint Rule 1. [2020-2022JointRules.pdf](#) [flsenate.gov](#)

This form is part of the public record for this meeting.

S-001 (08/10/2021)

The Florida Senate
BILL ANALYSIS AND FISCAL IMPACT STATEMENT

(This document is based on the provisions contained in the legislation as of the latest date listed below.)

Prepared By: The Professional Staff of the Committee on Finance and Tax

BILL: CS/SB 1030

INTRODUCER: Finance and Tax Committee and Senator Rodriguez

SUBJECT: Taxation

DATE: February 15, 2024

REVISED: _____

	ANALYST	STAFF DIRECTOR	REFERENCE	ACTION
1.	<u>Hackett</u>	<u>Ryon</u>	<u>CA</u>	Favorable
2.	<u>Byrd</u>	<u>Khan</u>	<u>FT</u>	Fav/CS
3.	_____	_____	<u>AP</u>	_____

Please see Section IX. for Additional Information:

COMMITTEE SUBSTITUTE - Substantial Changes

I. Summary:

CS/SB 1030 makes various changes to statutes relating to the Department of Revenue (department). The bill:

- Deletes obsolete language referring to pollutants tax registration fees;
- Revises the administration of certain taxes related to the purchase of boats, trailers, and aircrafts;
- Revises provisions on forwarding agents applications. Requires the department to add a statement or notification in its electronic database for each certified address with a unique street address or zip code. Specifies that certain dealers may not collect sales and use tax on tangible personal property shipped to a certified address. A dealer is not liable for the tax if the dealer relies on the electronic database to ship to a certified address.
- Allows the department to reopen a final assessment for the purpose of adjusting tax liability under certain circumstances;
- Allows the department to include all taxes, penalties, interest, costs, surcharges, and fees authorized by law in a garnishment or levy;
- Increases the threshold for underpayment penalties on corporate income tax and provides applicability; and
- Provides rulemaking and emergency rulemaking authority.
- The bill also permits counties and school boards to forego imposing local discretionary sales surtaxes on commercial rent.

The Revenue Estimating Conference determined that the bill may increase or decrease General Revenue receipts, trust fund receipts, and local government receipts by an indeterminate amount for the various provisions in the bill. **See Section V. Fiscal Impact Statement for additional information.**

The bill takes effect July 1, 2024.

II. Present Situation:

The present situation for each issue is described below in Section III, Effect of Proposed Changes.

III. Effect of Proposed Changes:

Pollutants Tax Registration Fees

Current Situation: Any entity intending to produce or import pollutants, which include liquid commodities made from petroleum products, pesticides, ammonia, chlorine, perchloroethylene, or solvents,¹ must register and become licensed to do so.² Statute provides that an entity must pay a \$30 registration fee when requesting a pollutants tax license.³ However, these registration fees were previously repealed beginning January 1, 2018.⁴

Proposed Changes: **Section 1** amends s. 206.9931, F.S., to remove obsolete language related to pollutants tax registration fees.

Local Discretionary Sales Surtax on Commercial Rentals

Present Situation: Florida levies a 6 percent sales and use tax on the sale or rental of most tangible personal property,⁵ admissions,⁶ transient rentals,⁷ and a limited number of services. Additionally, Florida levies a 4.5 percent sales and use tax on the rental of commercial real estate.⁸ In 2021, the Legislature approved a reduction to the sales and use tax rate on the rental of commercial real estate to 2% after the balance in the Unemployment Compensation Trust Fund reaches \$4.07 billion, which is expected to occur in March 2024.⁹ As a result, the tax rate is expected to decrease to 2% beginning June 1, 2024.

Commercial real estate subject to tax includes land, buildings, office or retail space, and convention or meeting rooms. It also includes the granting of a license to use real property for

¹ Florida Dept. of Revenue, Pollutants Tax, available at <https://floridarevenue.com/taxes/taxesfees/Pages/pollutants.aspx> (last visited Jan. 10, 2024).

² Section 206.9931, F.S.

³ *Id.*

⁴ Chapter 2017-36 s.17, L.O.F.

⁵ Section 212.05(1)(a)1.a., F.S.

⁶ Section 212.04(1)(b), F.S.

⁷ Section 212.03(1)(a), F.S.

⁸ Section 212.031, F.S.

⁹ The Office of Economic & Demographic Research, Unemployment Compensation Trust Fund Forecast, available at <http://edr.state.fl.us/Content/conferences/unemployment-compensation-trust-fund/January2024ForecastSummary.pdf> (last visited Feb. 12, 2024).

placement of vending, amusement, or newspaper machines.¹⁰ Additionally, if the tenant makes payments such as mortgage, ad valorem taxes, or insurance on behalf of the property owner, such payments are also classified as rent and are subject to the tax.¹¹ However, there are several commercial rentals that are not subject to tax, including:

- Rentals of real properties assessed as agricultural.¹²
- Rentals to nonprofit organizations that hold a current Florida consumer's certificate of exemption.¹³
- Rentals to federal, state, county, or city government agencies.¹⁴
- Properties used exclusively as dwelling units.
- Public streets or roads used for transportation purposes.¹⁵

Counties¹⁶ and schools boards¹⁷ are authorized to impose local discretionary sales surtaxes in addition to the state sales tax. A surtax applies to “all transactions occurring in the county which transactions are subject to the state tax imposed on sales, use, services, rentals, admissions, and other transactions by [ch. 212, F.S.], and communications services as defined in ch. 202”¹⁸ The discretionary sales surtax is based on the tax rate imposed by the county where the taxable goods or services are sold, or are delivered. In counties that levy the discretionary sales surtax, the rate varies in a range of 0.5 to 1.5 percent.^{19, 20}

Proposed Changes: **Section 2** amends s. 212.031, F.S., to provide that a county or school board imposing a discretionary sales surtax may exclude rent or license fees on commercial real estate from discretionary sales surtaxes. The exclusion must be approved by majority vote of the members of the board of county commissioners or school board, and does not require referendum approval. The county or school board must notify the department by September 1 of the year the decision is approved and the exclusion must be initiated on January 1 of the year following approval.

Affidavit for Non-Resident Purchasers of Boats and Aircrafts

Current Situation: Nonresident purchasers of boats and aircraft are exempt from paying the sales tax. Among other requirements relating to the purchase and subsequent removal from the state of the boat or aircraft, such purchasers must sign an affidavit attesting that they have read the provisions of s. 212.05, F.S., in its entirety, in order to claim the exemption. Section 212.05, F.S.,

¹⁰ Rule 12A-1.070, F.A.C.

¹¹ *Id.*

¹² See s. 212.031(1)(a)1.-13., F.S.

¹³ Section 212.08(7)(p), F.S.

¹⁴ Section 212.08(6), F.S.

¹⁵ See s. 212.031(1)(a)1.-13., F.S.

¹⁶ Section 212.055, F.S. authorizes counties to impose different types of local discretionary sales surtaxes including the Charter County and Regional Transportation System Surtax, the Local Government Infrastructure Surtax, the Small County Surtax, the Indigent Care and Trauma Center Surtax, the County Public Hospital Surtax, the Voter-Approved Indigent Care Surtax, the Emergency Fire Rescue Services and Facilities Surtax, and the Pension Liability Surtax.

¹⁷ Section 212.055(6) authorizes school boards in each county to levy the School Capital Outlay Surtax.

¹⁸ Section 212.054, F.S.

¹⁹ Florida Dept. of Revenue, *Discretionary Sales Surtax Information for Calendar Year 2024*, available at https://floridarevenue.com/Forms_library/current/dr15dss_24.pdf (last visited Jan. 16, 2024).

²⁰ This range is inclusive of the surtax that may be levied by school districts.

is lengthy and includes many provisions that are not applicable to the purchaser of a boat or aircraft.

Proposed Changes: **Section 3** amends s. 212.05(1)(a)2.d., F.S., to remove the requirement that a purchaser attests to having read statutory provisions and replaces that language with the requirement that a nonresident purchaser complete an affidavit that affirms that the nonresident purchaser qualifies for exemption from the sales tax pursuant to law and attesting that the nonresident purchaser will provide the documentation required to substantiate the exemption.

Imposition of Surtax Limitation on the Purchase of Boats and Trailers

Present Situation: Local discretionary sales surtaxes may only be charged on the first \$5,000 of the sales amount of any item of tangible personal property.²¹ If two or more taxable items are sold to the same purchaser at the same time and would generally be sold in bulk or comprise pieces of a unit, such items must be considered a single item.²²

Additionally, the location for where the surtax is applied differs for boats and trailers. For the sale of a boat, the surtax is based on the county where the boat is delivered to the purchaser.²³ For a trailer, the surtax is based on the residence address of the purchaser as identified on the registration or title document of the trailer.²⁴

Proposed Changes: **Section 4** amends s. 212.054, F.S., to require that the sale of a boat and corresponding boat trailer must be taxed as a single item when sold to the same purchaser, at the same time, and in the same invoice. Additionally, the bill requires the surtax to be imposed based on the county where the purchaser resides.

Forwarding Agents

Current Situation: A forwarding agent is a person or business whose principal business activity is facilitating for compensation the export of property owned by other persons. A forwarding agent engaged in international export may apply to the department for a Florida Certificate of Forwarding Agent Address. The application must include information about the forwarding agent's location and export activities, including designation of an address. Each certificate expires five years after issue and requires the forwarding agent to update the application if material changes occur regarding the information in the application.²⁵

The law defines a forwarding agent as a dealer,²⁶ which makes a forwarding agent subject to the provisions governing all sales tax dealers in the state. In general, a person desiring to engage in

²¹ Section 212.054(2)(b)1., F.S.

²² *Id.*

²³ Section 212.054(3)(d)1., F.S.

²⁴ Section 212.054(3)(a)2., F.S.

²⁵ Section 212.06(5), F.S.

²⁶ Section 212.06, F.S.

or conduct business in this state must register as a dealer²⁷ and must file with the department an application for a certificate of registration, which is a Florida Business Tax Application.²⁸

Tangible personal property delivered by a dealer to a licensed exporter or common carrier for export outside Florida is not subject to sales tax.²⁹ A dealer may accept the forwarding agent's certificate or rely on the list of forwarding agents' names and addresses on the department's website in lieu of collecting sales tax. A dealer who accepts a certificate or relies on the list in good faith and ships purchased tangible personal property to the address on the certificate is relieved from tax liability for any tax due on sales made during the effective dates indicated on the certificate.³⁰ As of February 13, 2024, there are 253 unique combinations of certified forwarding agent names and addresses on the list.³¹

Additionally, the department maintains an electronic database, referred to as Florida's Address/Jurisdiction Database.³² This electronic database allows users to find tax rates by county or for any Florida address.³³

Proposed Changes: **Section 5** of the bill makes changes related to forwarding agent applications. A forwarding agent already registered as a dealer with the department is no longer required to resubmit an application to register as a dealer when applying for a certificate or renewal of a forwarding agent certificate. The bill requires a forwarding agent to update its application information when:

- the forwarding agent ceases to do business,
- the forwarding agent changes addresses,
- the forwarding agent's principal business activity changes to something other than facilitating the international export of property owned by other persons, or
- the certified address ceases to be used for export under this paragraph.

Additionally, the bill defines an "electronic database" to mean the database created and maintained by the department pursuant to section 202.22(2), Florida Statutes. The department must incorporate a statement or notification in its electronic database for each certified address with a unique street address or zip code. However, this requirement does not apply for a certified address approved by the department with a unique suite address or secondary address.

Additionally, the bill requires that a dealer, other than a forwarding agent that is required to remit sales and use tax, may not collect the tax on tangible personal property shipped to a certified address. The bill also relieves dealers relying on the electronic database to ship to a certified address from sales tax liability.

²⁷ Section 212.18(3), F.S.

²⁸ Florida Dep't of Revenue, General Tax, Florida Sales and Use Tax, *Registration and Accounts* https://floridarevenue.com/taxes/taxesfees/Pages/sales_tax.aspx (last visited Feb. 13, 2024).

²⁹ Section 212.06(5)(a)1., F.S.

³⁰ Section 212.06(5)(b)11., F.S.

³¹ See Florida Dep't of Revenue's List of Approved Forwarding Agents available at: https://floridarevenue.com/taxes/taxesfees/Pages/sales_tax.aspx (last visited Feb. 13, 2024).

³² Section 202.22, F.S.

³³ See <https://pointmatch.floridarevenue.com/Default.aspx>

Event Impacting Timely Challenges

Current Situation: Current law provides guidelines for the department to establish informal conference procedures for the resolution of disputes relating to assessment of taxes, interest, and penalties, and the denial of refunds.³⁴ However, the department does not have the authority to reopen a final assessment for purposes of adjusting or compromising the liability, other than to resolve the outstanding liability for collectability.³⁵

Current law also specifies a process and timeframe for a taxpayer to challenge a final assessment. A taxpayer may contest the legality of any assessment or denial of refund of taxes and fees.³⁶ Such contest may be filed by circuit court action or by petition under administrative law.³⁷ No action may be brought more than 60 days after the date the assessment becomes final.³⁸

Proposed Changes: **Section 6** creates s. 213.21(11), F.S., to provide that, following the expiration of time for a taxpayer to challenge an assessment or a denial of a refund issued by the department, the department may consider a request to settle or compromise any tax, interest, penalty, or other liability under s. 213.21, F.S., if the taxpayer demonstrates that the failure to initiate a timely challenge was due to:

- The death or life-threatening injury or illness of the taxpayer or an immediate family member of the taxpayer;
- The death or life-threatening injury or illness of an individual with substantial responsibility for the management or control of the taxpayer;
- Acts of war or terrorism; or
- Natural disasters, fire, or other catastrophic loss.

The department may not consider a request received more than 180 days after the expiration of time allowed under s. 72.011, F.S. Any decision by the department regarding a taxpayer's request to compromise or settle a liability under this subsection is not a final order subject to review under ch. 120, F.S.

Garnishment

Present Situation: The department has the authority to issue a levy upon credits, other personal property, or debts belonging to a delinquent taxpayer. The department is not authorized to include as a part of such levy costs, surcharges, and fees (i.e., administrative collection processing fee, warrant filing fees, or any other fee or cost that might be enacted into the Florida Statutes) or additional daily accrued interest.³⁹ As a result, the department typically continues with collection efforts for costs, surcharges, fees, and interest after the initial levy is complete.⁴⁰

³⁴ Section 213.21, F.S.

³⁵ Florida Dept. of Revenue, *2024 Agency Legislative Bill Analysis for SB 1030* (on file with the Senate Committee on Finance and Tax).

³⁶ Section 72.011, F.S.

³⁷ *Id.*

³⁸ Section 72.011(2)(a), F.S.³⁹ Section 213.67, F.S.

³⁹ Section 213.67, F.S.

⁴⁰ Florida Dept. of Revenue, *2024 Agency Legislative Bill Analysis for SB 1030* (on file with the Senate Committee on Finance and Tax).

Additionally, there are notice requirements for a levy.

- **Notice of the amount of delinquency:** This notice may be given to a person who is in possession or control of any credits or personal property, excluding wages, belonging to the delinquent taxpayer. Notice may be made by registered mail, by personal service, or by electronic means, such as facsimile or the use of the internet.⁴¹
- **Notice of levy:** When the department levies such property, the department must notify the person in possession of such property. Notice may be made only by registered mail.⁴²

Proposed Changes: **Section 7** amends s. 213.67, F.S., to authorize the department to include all taxes, penalties, interest, costs, surcharges, and fees authorized by law to be included in a garnishment or levy, which has the effect of avoiding multiple collection efforts for additional amounts. The bill also allows the department to deliver its notices of levy by personal service or electronic means.

Corporate Income Tax Underpayment Threshold

Present Situation: Florida levies a 5.5 percent tax on certain income of corporations and financial institutions doing business in Florida.⁴³ Taxpayers may be granted up to 6 months of extensions of time within which to file corporate tax returns, provided they have filed a tentative tax return and paid the amount estimated to be the proper tax balance.⁴⁴ If tentative tax is underpaid by more than the greater of \$2,000 or 30 percent of the tax shown on the return when filed, such extensions are invalidated, and the taxpayer may be liable for penalties due to late payment.⁴⁵

Proposed Changes: **Section 8** raises the dollar threshold for underpayment following extension of time to file from \$2,000 to \$6,000. **Section 9** states that changes made under the bill to section 220.222, Florida Statutes, apply to taxable years ending on or after December 31, 2024.

Section 10 provides that the department shall have emergency rulemaking authority to implement this act.

Section 11 provides an effective date of July 1, 2024.

IV. Constitutional Issues:

A. Municipality/County Mandates Restrictions:

Article VII, s. 18(b) of the Florida Constitution provides that except upon the approval of each house of the Legislature by a two-thirds vote of the membership, the Legislature may not enact, amend, or repeal any general law if the anticipated effect of doing so would be to reduce the authority that municipalities or counties have to raise revenue in the aggregate, as such authority existed on February 1, 1989. The mandate requirement

⁴¹ Section 213.67(1), F.S.

⁴² Section 213.67(3), F.S.

⁴³ Section 220.11(2), F.S.

⁴⁴ Sections 220.222(2) and 220.32, F.S.

⁴⁵ Section 220.222(2)(c), F.S.

does not apply to laws having an insignificant impact,⁴⁶ which for Fiscal Year 2024-2025 is forecast at approximately \$2.3 million.⁴⁷

The Revenue Estimating Conference determined that the bill will increase or decrease local government revenue by an indeterminate amount greater than \$100,000. Should the decrease in the authority to raise revenue result in an amount that surpasses \$2.3 million, this bill may be a mandate subject to approval of each house of the Legislature by a two-thirds vote of the membership.

B. Public Records/Open Meetings Issues:

None.

C. Trust Funds Restrictions:

None.

D. State Tax or Fee Increases:

The bill does not create or raise a state tax or fee. Therefore, the requirements of Art. VII, s. 19 of the Florida Constitution do not apply.

E. Other Constitutional Issues:

None identified.

V. Fiscal Impact Statement:

A. Tax/Fee Issues:

The Revenue Estimating Conference determined that the bill will increase or decrease General Revenue, Trust Funds, and local government revenue by an indeterminate amount greater than \$100,000. The table below displays the results for provisions in the bill affecting revenue:

Provision	General Revenue		Trust Funds		Local/Other		Total	
	Cash	Recur.	Cash	Recur.	Cash	Recur.	Cash	Recur.
Underpayment Threshold Increase	(**)	(**)	0.0	0.0	0.0	0.0	(**)	(**)
Reopen Final Tax Assessment under Certain Circumstances	(**)	(**)	(**)	(**)	(**)	(**)	(**)	(**)
Garnishment/Levy Bundling	0/**	0/**	0/**	0/**	0/**	0/**	0/**	0/**
Imposition of Surtax Limitation: Boats and Trailers	0.0	0.0	0.0	0.0	(**)	(**)	(**)	(**)

⁴⁶ FLA. CONST. art. VII, s. 18(d). An insignificant fiscal impact is the amount not greater than the average statewide population for the applicable fiscal year times \$0.10. See FLA. SENATE COMM. ON CMTY. AFFAIRS, Interim Report 2012-115: Insignificant Impact (Sept. 2011), available at: <http://www.flsenate.gov/PublishedContent/Session/2012/InterimReports/2012-115ca.pdf> (last visited Jan. 19, 2024).

⁴⁷ Based on the Demographic Estimating Conference’s estimated population adopted on July 11, 2023, available at <http://edr.state.fl.us/Content/conferences/population/archives/230711demographic.pdf> (last visited Jan. 19, 2024).

Local Discretionary Sales Tax on Commercial Rent	0.0	0.0	0.0	0.0	(0/**)	(0/**)	(0/**)	(0/**)
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B. Private Sector Impact:

The bill provides that the sale of a boat and trailer together will be treated as a single purchase, which may benefit taxpayers to the extent it changes administration of those taxes.

The bill allows the department to reopen final assessments under certain circumstances to consider settlement, and raises the threshold before corporate taxpayers may face certain penalties. These provisions may benefit taxpayers.

C. Government Sector Impact:

The bill may enhance the administration of the state’s tax laws.

The bill requires the department to provide an indicator on the department’s Address/Jurisdiction Database to identify an address that has received a Florida Certificate of Forwarding Agent Address, which requires a rewrite of the database. The rewrite of the department’s online address and jurisdiction database is estimated to require over 20,000 hours to complete. The department estimates that it will cost \$2,164,153 in Fiscal Year 2023-2024 to update the database.⁴⁸

Additionally, the department estimates that it will cost \$1,889 in FY 2023-24 to revise tax forms and notify boat and aircraft dealers of changes under SB 1030 as originally filed. The department noted that this cost will be absorbed by the department using existing resources. The department also estimates that it will cost \$35,048 in FY 2024-25 to implement SB 1030 as originally filed. These funds will be used to update the state tax software system.⁴⁹

VI. Technical Deficiencies:

None.

VII. Related Issues:

The department notes that, due to the required hours to update the department’s Address/Jurisdiction Database with a statement or notification for each certified address with a unique street address or zip code, the effective date of July 1, 2024 could not be met with current resources.

⁴⁸ Florida Dept. of Revenue, 2024 Agency Legislative Bill Analysis for SB 508 (on file with the Senate Committee on Finance and Tax).

⁴⁹ Florida Dept. of Revenue, 2024 Agency Legislative Bill Analysis for SB 1030 (on file with the Senate Committee on Finance and Tax).

VIII. Statutes Affected:

The bill substantially amends sections 206.9931, 212.031, 212.05, 212.054, 213.21, 213.67, and 220.222 of the Florida Statutes.

IX. Additional Information:

- A. **Committee Substitute – Statement of Substantial Changes:**
(Summarizing differences between the Committee Substitute and the prior version of the bill.)

CS by Finance and Tax on February 13, 2024:

The committee substitute makes several changes.

- Revises provisions on forwarding agents applications. Requires the department to add a statement or notification in its electronic database for each certified address with a unique street address or zip code. Specifies that certain dealers may not collect sales and use tax on tangible personal property shipped to a certified address. A dealer is not liable for the tax if the dealer relies on the electronic database to ship to a certified address.
- Changes a circumstance that allows DOR to reopen a final assessment. Prior to the amendment, the death or life-threatening illness of “the responsible party that controlled, managed, or directed the affected business entity” would have allowed DOR to reopen a final assessment. The amendment changes the entity to “an individual with substantial responsibility for the management or control of the taxpayer.”
- Changes the method of delivery for garnishment notices. For a notice of the amount of delinquency, deletes the language that would have allowed the notice to be sent by regular or certified mail. For the notice of levy, deletes the language that would have allowed the notice to be sent by certified mail.
- Adds a new provision stating that the changes made to the threshold for underpayment penalties on corporate income tax, under s. 220.222, apply to taxable years ending on or after December 31, 2024.

- B. **Amendments:**

None.



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LEGISLATIVE ACTION

Senate	.	House
Comm: WD	.	
02/13/2024	.	
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The Committee on Finance and Tax (Rodriguez) recommended the following:

Senate Amendment (with title amendment)

Delete lines 40 - 446

and insert:

Section 1. Subsections (5) and (6) are added to section 202.125, Florida Statutes, to read:

202.125 Sales of communications services; specified exemptions.—

(5) Sales of online educational courses, workforce training, or instructional videos are not subject to the tax



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11 imposed by this chapter when sold by:

12 (a) A nonprofit organization that is qualified as nonprofit
13 pursuant to s. 501(c)(3) or s. 501(c)(6) of the Internal Revenue
14 Code, or any subsidiary thereof.

15 (b) An online educational platform whose predominant or
16 exclusive function is to provide on-demand digital courses that
17 teach academic subjects, professional topics, or vocational
18 licensure preparation.

19 (6) The department may adopt rules governing the
20 implementation and operation of subsection (5).

21 Section 2. Subsection (1) of section 206.9931, Florida
22 Statutes, is amended to read:

23 206.9931 Administrative provisions.—

24 (1) Any person producing in, importing into, or causing to
25 be imported into this state taxable pollutants for sale, use, or
26 otherwise and who is not registered or licensed pursuant to
27 other parts of this chapter is hereby required to register and
28 become licensed for the purposes of this part. Such person shall
29 register as either a producer or importer of pollutants and
30 shall be subject to all applicable registration and licensing
31 provisions of this chapter, as if fully set out in this part and
32 made expressly applicable to the taxes imposed herein,
33 including, but not limited to, ss. 206.02-206.025, 206.03,
34 206.04, and 206.05. For the purposes of this section,
35 registrations required exclusively for this part shall be made
36 within 90 days of July 1, 1986, for existing businesses, or
37 before ~~prior to~~ the first production or importation of
38 pollutants for businesses created after July 1, 1986. ~~The fee~~
39 ~~for registration shall be \$30.~~ Failure to timely register is a



40 misdemeanor of the first degree, punishable as provided in s.
41 775.082 or s. 775.083.

42 Section 3. Subsection (10) is added to section 212.031,
43 Florida Statutes, to read:

44 212.031 Tax on rental or license fee for use of real
45 property.—

46 (10) Notwithstanding s. 212.054, a county or school board
47 imposing a discretionary sales surtax under s. 212.055 may
48 exclude the total rent or license fee charged under this section
49 from any discretionary sales surtax levied by such county or
50 school board.

51 (a) The exclusion must be approved by a majority vote of
52 the members of the board of county commissioners or school board
53 currently imposing the discretionary sales surtax. The exclusion
54 is not required to be approved by referendum.

55 (b) The exclusion must be initiated on January 1 of the
56 year following approval. The county or school board must notify
57 the department by September 1 for the exclusion to take effect
58 on the following January 1.

59 Section 4. Paragraph (a) of subsection (1) of section
60 212.05, Florida Statutes, is amended to read:

61 212.05 Sales, storage, use tax.—It is hereby declared to be
62 the legislative intent that every person is exercising a taxable
63 privilege who engages in the business of selling tangible
64 personal property at retail in this state, including the
65 business of making or facilitating remote sales; who rents or
66 furnishes any of the things or services taxable under this
67 chapter; or who stores for use or consumption in this state any
68 item or article of tangible personal property as defined herein



69 and who leases or rents such property within the state.

70 (1) For the exercise of such privilege, a tax is levied on
71 each taxable transaction or incident, which tax is due and
72 payable as follows:

73 (a)1.a. At the rate of 6 percent of the sales price of each
74 item or article of tangible personal property when sold at
75 retail in this state, computed on each taxable sale for the
76 purpose of remitting the amount of tax due the state, and
77 including each and every retail sale.

78 b. Each occasional or isolated sale of an aircraft, boat,
79 mobile home, or motor vehicle of a class or type which is
80 required to be registered, licensed, titled, or documented in
81 this state or by the United States Government shall be subject
82 to tax at the rate provided in this paragraph. The department
83 shall by rule adopt any nationally recognized publication for
84 valuation of used motor vehicles as the reference price list for
85 any used motor vehicle which is required to be licensed pursuant
86 to s. 320.08(1), (2), (3)(a), (b), (c), or (e), or (9). If any
87 party to an occasional or isolated sale of such a vehicle
88 reports to the tax collector a sales price which is less than 80
89 percent of the average loan price for the specified model and
90 year of such vehicle as listed in the most recent reference
91 price list, the tax levied under this paragraph shall be
92 computed by the department on such average loan price unless the
93 parties to the sale have provided to the tax collector an
94 affidavit signed by each party, or other substantial proof,
95 stating the actual sales price. Any party to such sale who
96 reports a sales price less than the actual sales price is guilty
97 of a misdemeanor of the first degree, punishable as provided in



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98 s. 775.082 or s. 775.083. The department shall collect or
99 attempt to collect from such party any delinquent sales taxes.
100 In addition, such party shall pay any tax due and any penalty
101 and interest assessed plus a penalty equal to twice the amount
102 of the additional tax owed. Notwithstanding any other provision
103 of law, the Department of Revenue may waive or compromise any
104 penalty imposed pursuant to this subparagraph.

105 2. This paragraph does not apply to the sale of a boat or
106 aircraft by or through a registered dealer under this chapter to
107 a purchaser who, at the time of taking delivery, is a
108 nonresident of this state, does not make his or her permanent
109 place of abode in this state, and is not engaged in carrying on
110 in this state any employment, trade, business, or profession in
111 which the boat or aircraft will be used in this state, or is a
112 corporation none of the officers or directors of which is a
113 resident of, or makes his or her permanent place of abode in,
114 this state, or is a noncorporate entity that has no individual
115 vested with authority to participate in the management,
116 direction, or control of the entity's affairs who is a resident
117 of, or makes his or her permanent abode in, this state. For
118 purposes of this exemption, either a registered dealer acting on
119 his or her own behalf as seller, a registered dealer acting as
120 broker on behalf of a seller, or a registered dealer acting as
121 broker on behalf of the nonresident purchaser may be deemed to
122 be the selling dealer. This exemption is ~~shall~~ not be allowed
123 unless:

124 a. The nonresident purchaser removes a qualifying boat, as
125 described in sub-subparagraph f., from this ~~the~~ state within 90
126 days after the date of purchase or extension, or the nonresident



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127 purchaser removes a nonqualifying boat or an aircraft from this
128 state within 10 days after the date of purchase or, when the
129 boat or aircraft is repaired or altered, within 20 days after
130 completion of the repairs or alterations; or if the aircraft
131 will be registered in a foreign jurisdiction and:

132 (I) Application for the aircraft's registration is properly
133 filed with a civil airworthiness authority of a foreign
134 jurisdiction within 10 days after the date of purchase;

135 (II) The nonresident purchaser removes the aircraft from
136 this ~~the~~ state to a foreign jurisdiction within 10 days after
137 the date the aircraft is registered by the applicable foreign
138 airworthiness authority; and

139 (III) The aircraft is operated in this ~~the~~ state solely to
140 remove it from this ~~the~~ state to a foreign jurisdiction.

141
142 For purposes of this sub-subparagraph, the term "foreign
143 jurisdiction" means any jurisdiction outside of the United
144 States or any of its territories;

145 b. The nonresident purchaser, within 90 days after ~~from~~ the
146 date of departure, provides the department with written proof
147 that the nonresident purchaser licensed, registered, titled, or
148 documented the boat or aircraft outside this ~~the~~ state. If such
149 written proof is unavailable, within 90 days the nonresident
150 purchaser must ~~shall~~ provide proof that the nonresident
151 purchaser applied for such license, title, registration, or
152 documentation. The nonresident purchaser shall forward to the
153 department proof of title, license, registration, or
154 documentation upon receipt;

155 c. The nonresident purchaser, within 30 days after removing



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156 the boat or aircraft from this state ~~Florida~~, furnishes the
157 department with proof of removal in the form of receipts for
158 fuel, dockage, slippage, tie-down, or hangaring from outside of
159 Florida. The information so provided must clearly and
160 specifically identify the boat or aircraft;

161 d. The selling dealer, within 30 days after the date of
162 sale, provides to the department a copy of the sales invoice,
163 closing statement, bills of sale, and the original affidavit
164 signed by the nonresident purchaser affirming ~~attesting~~ that the
165 nonresident purchaser qualifies for exemption from sales tax
166 pursuant to this subparagraph and attesting that the nonresident
167 purchaser will provide the documentation required to
168 substantiate the exemption claimed under ~~he or she has read the~~
169 ~~provisions of this subparagraph~~ section;

170 e. The seller makes a copy of the affidavit a part of his
171 or her record for as long as required by s. 213.35; and

172 f. Unless the nonresident purchaser of a boat of 5 net tons
173 of admeasurement or larger intends to remove the boat from this
174 state within 10 days after the date of purchase or when the boat
175 is repaired or altered, within 20 days after completion of the
176 repairs or alterations, the nonresident purchaser applies to the
177 selling dealer for a decal which authorizes 90 days after the
178 date of purchase for removal of the boat. The nonresident
179 purchaser of a qualifying boat may apply to the selling dealer
180 within 60 days after the date of purchase for an extension decal
181 that authorizes the boat to remain in this state for an
182 additional 90 days, but not more than a total of 180 days,
183 before the nonresident purchaser is required to pay the tax
184 imposed by this chapter. The department is authorized to issue



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185 decals in advance to dealers. The number of decals issued in
186 advance to a dealer shall be consistent with the volume of the
187 dealer's past sales of boats which qualify under this sub-
188 subparagraph. The selling dealer or his or her agent shall mark
189 and affix the decals to qualifying boats in the manner
190 prescribed by the department, before delivery of the boat.

191 (I) The department is hereby authorized to charge dealers a
192 fee sufficient to recover the costs of decals issued, except the
193 extension decal shall cost \$425.

194 (II) The proceeds from the sale of decals will be deposited
195 into the administrative trust fund.

196 (III) Decals shall display information to identify the boat
197 as a qualifying boat under this sub-subparagraph, including, but
198 not limited to, the decal's date of expiration.

199 (IV) The department is authorized to require dealers who
200 purchase decals to file reports with the department and may
201 prescribe all necessary records by rule. All such records are
202 subject to inspection by the department.

203 (V) Any dealer or his or her agent who issues a decal
204 falsely, fails to affix a decal, mismarks the expiration date of
205 a decal, or fails to properly account for decals will be
206 considered prima facie to have committed a fraudulent act to
207 evade the tax and will be liable for payment of the tax plus a
208 mandatory penalty of 200 percent of the tax, and shall be liable
209 for fine and punishment as provided by law for a conviction of a
210 misdemeanor of the first degree, as provided in s. 775.082 or s.
211 775.083.

212 (VI) Any nonresident purchaser of a boat who removes a
213 decal before permanently removing the boat from this ~~the~~ state,



214 or defaces, changes, modifies, or alters a decal in a manner
215 affecting its expiration date before its expiration, or who
216 causes or allows the same to be done by another, will be
217 considered prima facie to have committed a fraudulent act to
218 evade the tax and will be liable for payment of the tax plus a
219 mandatory penalty of 200 percent of the tax, and shall be liable
220 for fine and punishment as provided by law for a conviction of a
221 misdemeanor of the first degree, as provided in s. 775.082 or s.
222 775.083.

223 (VII) The department is authorized to adopt rules necessary
224 to administer and enforce this subparagraph and to publish the
225 necessary forms and instructions.

226 (VIII) The department is hereby authorized to adopt
227 emergency rules pursuant to s. 120.54(4) to administer and
228 enforce the provisions of this subparagraph.

229
230 If the nonresident purchaser fails to remove the qualifying boat
231 from this state within the maximum 180 days after purchase or a
232 nonqualifying boat or an aircraft from this state within 10 days
233 after purchase or, when the boat or aircraft is repaired or
234 altered, within 20 days after completion of such repairs or
235 alterations, or permits the boat or aircraft to return to this
236 state within 6 months after ~~from~~ the date of departure, except
237 as provided in s. 212.08(7) (fff), or if the nonresident
238 purchaser fails to furnish the department with any of the
239 documentation required by this subparagraph within the
240 prescribed time period, the nonresident purchaser is ~~shall be~~
241 liable for use tax on the cost price of the boat or aircraft
242 and, in addition thereto, payment of a penalty to the Department



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243 of Revenue equal to the tax payable. This penalty is ~~shall be~~ in
244 lieu of the penalty imposed by s. 212.12(2). The maximum 180-day
245 period following the sale of a qualifying boat tax-exempt to a
246 nonresident may not be tolled for any reason.

247 Section 5. Paragraph (b) of subsection (2) and paragraph
248 (a) of subsection (3) of section 212.054, Florida Statutes, are
249 amended to read:

250 212.054 Discretionary sales surtax; limitations,
251 administration, and collection.—

252 (2)

253 (b) However:

254 1. The sales amount above \$5,000 on any item of tangible
255 personal property shall not be subject to the surtax. However,
256 charges for prepaid calling arrangements, as defined in s.
257 212.05(1)(e)1.a., shall be subject to the surtax. For purposes
258 of administering the \$5,000 limitation on an item of tangible
259 personal property:—

260 a. If two or more taxable items of tangible personal
261 property are sold to the same purchaser at the same time and,
262 under generally accepted business practice or industry standards
263 or usage, are normally sold in bulk or are items that, when
264 assembled, comprise a working unit or part of a working unit,
265 such items must be considered a single item for purposes of the
266 \$5,000 limitation when supported by a charge ticket, sales slip,
267 invoice, or other tangible evidence of a single sale or rental.

268 b. The sale of a boat and the corresponding boat trailer,
269 which trailer is identified as a motor vehicle as defined in s.
270 320.01(1), must be taxed as a single item when sold to the same
271 purchaser, at the same time, and included in the same invoice.



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272 2. In the case of utility services billed on or after the
273 effective date of any such surtax, the entire amount of the
274 charge for utility services shall be subject to the surtax. In
275 the case of utility services billed after the last day the
276 surtax is in effect, the entire amount of the charge on said
277 items shall not be subject to the surtax. "Utility service," as
278 used in this section, does not include any communications
279 services as defined in chapter 202.

280 3. In the case of written contracts which are signed prior
281 to the effective date of any such surtax for the construction of
282 improvements to real property or for remodeling of existing
283 structures, the surtax shall be paid by the contractor
284 responsible for the performance of the contract. However, the
285 contractor may apply for one refund of any such surtax paid on
286 materials necessary for the completion of the contract. Any
287 application for refund shall be made no later than 15 months
288 following initial imposition of the surtax in that county. The
289 application for refund shall be in the manner prescribed by the
290 department by rule. A complete application shall include proof
291 of the written contract and of payment of the surtax. The
292 application shall contain a sworn statement, signed by the
293 applicant or its representative, attesting to the validity of
294 the application. The department shall, within 30 days after
295 approval of a complete application, certify to the county
296 information necessary for issuance of a refund to the applicant.
297 Counties are hereby authorized to issue refunds for this purpose
298 and shall set aside from the proceeds of the surtax a sum
299 sufficient to pay any refund lawfully due. Any person who
300 fraudulently obtains or attempts to obtain a refund pursuant to



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301 this subparagraph, in addition to being liable for repayment of
302 any refund fraudulently obtained plus a mandatory penalty of 100
303 percent of the refund, is guilty of a felony of the third
304 degree, punishable as provided in s. 775.082, s. 775.083, or s.
305 775.084.

306 4. In the case of any vessel, railroad, or motor vehicle
307 common carrier entitled to partial exemption from tax imposed
308 under this chapter pursuant to s. 212.08(4), (8), or (9), the
309 basis for imposition of surtax shall be the same as provided in
310 s. 212.08 and the ratio shall be applied each month to total
311 purchases in this state of property qualified for proration
312 which is delivered or sold in the taxing county to establish the
313 portion used and consumed in intracounty movement and subject to
314 surtax.

315 (3) For the purpose of this section, a transaction shall be
316 deemed to have occurred in a county imposing the surtax when:

317 (a)1. The sale includes an item of tangible personal
318 property, a service, or tangible personal property representing
319 a service, and the item of tangible personal property, the
320 service, or the tangible personal property representing the
321 service is delivered within the county. If there is no
322 reasonable evidence of delivery of a service, the sale of a
323 service is deemed to occur in the county in which the purchaser
324 accepts the bill of sale.

325 2. The sale of any motor vehicle or mobile home of a class
326 or type which is required to be registered in this state or in
327 any other state shall be deemed to have occurred only in the
328 county identified as the residence address of the purchaser on
329 the registration or title document for such property.



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330 3. The sale of property under sub-subparagraph (2)(b)1.b.
331 is deemed to occur in the county where the purchaser resides, as
332 identified on the registration or title documents for such
333 property.

334 Section 6. Subsection (11) is added to section 213.21,
335 Florida Statutes, to read:

336 213.21 Informal conferences; compromises.—

337 (11) (a) The department may consider a request to settle or
338 compromise any tax, interest, penalty, or other liability under
339 this section after the time to challenge an assessment or a
340 denial of a refund under s. 72.011 has expired if the taxpayer
341 demonstrates that the failure to initiate a timely challenge was
342 due to any of the following:

343 1. The death or life-threatening injury or illness of:

344 a. The taxpayer;

345 b. An immediate family member of the taxpayer; or

346 c. The responsible party that controlled, managed, or
347 directed the affected business entity.

348 2. An act of war or terrorism.

349 3. A natural disaster, fire, or other catastrophic loss.

350 (b) The department may not consider a request received more
351 than 180 days after the time has expired for contesting it under
352 s. 72.011.

353 (c) Any decision by the department regarding a taxpayer's
354 request to compromise or settle a liability under this
355 subsection is not subject to review under chapter 120.

356 Section 7. Subsections (1), (3), and (6) of section 213.67,
357 Florida Statutes, are amended to read:

358 213.67 Garnishment.—



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359 (1) If a person is delinquent in the payment of any taxes,
360 penalties, ~~and~~ interest, costs, surcharges, and fees owed to the
361 department, the executive director or his or her designee may
362 give notice of the amount of such delinquency by regular,
363 certified, or registered mail, by personal service, or by
364 electronic means, including, but not limited to, facsimile
365 transmissions, electronic data interchange, or use of the
366 Internet, to all persons having in their possession or under
367 their control any credits or personal property, exclusive of
368 wages, belonging to the delinquent taxpayer, or owing any debts
369 to such delinquent taxpayer at the time of receipt by them of
370 such notice. Thereafter, any person ~~who has been~~ notified may
371 not transfer or make any other disposition of such credits,
372 other personal property, or debts until the executive director
373 or his or her designee consents to a transfer or disposition or
374 until 60 days after the receipt of such notice. However, the
375 credits, other personal property, or debts that exceed the
376 delinquent amount stipulated in the notice are not subject to
377 this section, wherever held, if the taxpayer does not have a
378 prior history of tax delinquencies. If during the effective
379 period of the notice to withhold, any person so notified makes
380 any transfer or disposition of the property or debts required to
381 be withheld under this section, he or she is liable to the state
382 for any indebtedness owed to the department by the person with
383 respect to whose obligation the notice was given to the extent
384 of the value of the property or the amount of the debts thus
385 transferred or paid if, solely by reason of such transfer or
386 disposition, the state is unable to recover the indebtedness of
387 the person with respect to whose obligation the notice was



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388 given. If the delinquent taxpayer contests the intended levy in
389 circuit court or under chapter 120, the notice under this
390 section remains effective until that final resolution of the
391 contest. Any financial institution receiving such notice
392 maintains ~~will maintain~~ a right of setoff for any transaction
393 involving a debit card occurring on or before the date of
394 receipt of such notice.

395 (3) During the last 30 days of the 60-day period set forth
396 in subsection (1), the executive director or his or her designee
397 may levy upon such credits, other personal property, or debts.
398 The levy must be accomplished by delivery of a notice of levy by
399 certified or registered mail, by personal service, or by
400 electronic means, including, but not limited to, facsimile
401 transmission or an electronic data exchange process using a web
402 interface. Upon receipt of the notice of levy, ~~which~~ the person
403 possessing the credits, other personal property, or debts must
404 ~~shall~~ transfer them to the department or pay to the department
405 the amount owed to the delinquent taxpayer.

406 (6) (a) Levy may be made under subsection (3) upon credits,
407 other personal property, or debt of any person with respect to
408 any unpaid tax, penalties, ~~and~~ interest, costs, surcharges, and
409 fees authorized by law only after the executive director or his
410 or her designee has notified such person in writing of the
411 intention to make such levy.

412 (b) No less than 30 days before the day of the levy, the
413 notice of intent to levy required under paragraph (a) must ~~shall~~
414 be given in person or sent by certified or registered mail to
415 the person's last known address.

416 (c) The notice required in paragraph (a) must include a



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417 brief statement that sets forth in simple and nontechnical
418 terms:

419 1. The provisions of this section relating to levy and sale
420 of property;

421 2. The procedures applicable to the levy under this
422 section;

423 3. The administrative and judicial appeals available to the
424 taxpayer with respect to such levy and sale, and the procedures
425 relating to such appeals; and

426 4. Any ~~The alternatives, if any,~~ available to taxpayers
427 which could prevent levy on the property.

428 Section 8. Subsection (1) of section 216.134, Florida
429 Statutes, is amended:

430 216.134 Consensus estimating conferences; general
431 provisions.—

432 (1) Each consensus estimating conference shall develop such
433 official information within its area of responsibility as the
434 conference determines, by consensus, is needed for purposes of
435 the state planning and budgeting system. Unless otherwise
436 provided by law or decided by unanimous agreement of the
437 principals of the conference, all official information developed
438 by the conference shall be based on the assumption that current
439 law and current administrative practices will remain in effect
440 throughout the period for which the official information is to
441 be used. For purposes of this subsection, the term "current
442 administrative practices" does not include any stance taken by
443 the department's technical advice experts which is only
444 publicized in a technical assistance advisement, unless such
445 stance is otherwise supported by rule or also published publicly



446 in a taxpayer information publication. The official information
447 developed by each consensus estimating conference shall include
448 forecasts for a period of at least 10 years, unless the
449 principals of the conference unanimously agree otherwise.
450

451 ===== T I T L E A M E N D M E N T =====

452 And the title is amended as follows:

453 Delete lines 2 - 32

454 and insert:

455 An act relating to taxation; amending s. 202.125,
456 F.S.; prohibiting certain courses, trainings, or
457 instructional videos from being subject to a specified
458 tax; authorizing the Department of Revenue to adopt
459 rules; amending s. 206.9931, F.S.; deleting a
460 registration fee for certain parties; amending s.
461 212.031, F.S.; authorizing a county or school board to
462 exclude rent or license fees from the discretionary
463 sales surtaxes imposed, under certain circumstances;
464 requiring that the exclusion be approved by a majority
465 vote of the board of county commissioners or the
466 school board; providing that the exclusion is not
467 required to be approved by referendum; requiring that
468 the exclusion be initiated on a specified date;
469 requiring the county or school board to notify the
470 department by a specified date for the exclusion to
471 take effect; amending s. 212.05, F.S.; making
472 technical changes; specifying the application of an
473 exemption for sales taxes for certain purchasers of
474 boats and aircraft; amending s. 212.054, F.S.;



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475 specifying that certain purchases are considered a
476 single item for purposes of discretionary sales
477 surtax; specifying that certain property sales are
478 deemed to occur in the county where the purchaser
479 resides, as identified on specified documents;
480 amending s. 213.21, F.S.; authorizing the department
481 to consider requests to settle or compromise certain
482 liabilities after certain time periods have expired,
483 in certain circumstances; providing a limitation;
484 providing that certain department decisions are not
485 subject to review; amending s. 213.67, F.S.;
486 authorizing certain parties to include additional
487 specified amounts in a garnishment levy notice;
488 revising methods for delivery of levy notices;
489 amending s. 216.134, F.S.; providing that the term
490 "current administrative practices" does not include
491 certain stances taken by the department; amending s.
492 220.222, F.S.; revising



205702

LEGISLATIVE ACTION

Senate	.	House
Comm: RCS	.	
02/13/2024	.	
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	.	

The Committee on Finance and Tax (Rodriguez) recommended the following:

Senate Amendment (with title amendment)

Between lines 352 and 353
insert:

Section 5. Paragraph (b) of subsection (5) of section
212.06, Florida Statutes, is amended to read:

212.06 Sales, storage, use tax; collectible from dealers;
"dealer" defined; dealers to collect from purchasers;
legislative intent as to scope of tax.—

(5)



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11 (b)1. As used in this subsection, the term:
12 a. "Certificate" means a Florida Certificate of Forwarding
13 Agent Address.
14 b. "Electronic database" means the database created and
15 maintained by the department pursuant to s. 202.22(2).
16 ~~c.~~ "Facilitating" means preparation for or arranging for
17 export.
18 ~~d.~~ "Forwarding agent" means a person or business whose
19 principal business activity is facilitating for compensation the
20 export of property owned by other persons.
21 ~~e.~~ "NAICS" means those classifications contained in the
22 North American Industry Classification System as published in
23 2007 by the Office of Management and Budget, Executive Office of
24 the President.
25 ~~f.~~ "Principal business activity" means the activity from
26 which the person or business derives the highest percentage of
27 its total receipts.
28 2. A forwarding agent engaged in international export may
29 apply to the department for a certificate.
30 3. Each application must include all of the following:
31 a. The designation of an address for the forwarding agent.
32 b. A certification that:
33 (I) The tangible personal property delivered to the
34 designated address ~~for export~~ originates with a United States
35 vendor;
36 (II) The tangible personal property delivered to the
37 designated address for export is irrevocably committed to export
38 out of the United States through a continuous and unbroken
39 exportation process; and



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40 (III) The designated address is used exclusively by the
41 forwarding agent for such export.

42 c. A copy of the forwarding agent's last filed federal
43 income tax return showing the entity's principal business
44 activity classified under NAICS code 488510, except as provided
45 under subparagraph 4. or subparagraph 5.

46 d. A statement of the total revenues of the forwarding
47 agent.

48 e. A statement of the amount of revenues associated with
49 international export of the forwarding agent.

50 f. A description of all business activity that occurs at
51 the designated address.

52 g. The name and contact information of a designated contact
53 person of the forwarding agent.

54 h. The forwarding agent's website address.

55 i. Any additional information the department requires by
56 rule to demonstrate eligibility for the certificate.

57 j. ~~and~~ A signature attesting to the validity of the
58 information provided.

59 4. An applicant that has not filed a federal return for the
60 preceding tax year under NAICS code 488510 shall provide all of
61 the following:

62 a. A statement of estimated total revenues.

63 b. A statement of estimated revenues associated with
64 international export.

65 c. The NAICS code under which the forwarding agent intends
66 to file a federal return.

67 5. If an applicant does not file a federal return
68 identifying a NAICS code, the applicant must ~~shall~~ provide



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69 documentation to support that its principal business activity is
70 that of a forwarding agent and that the applicant is otherwise
71 eligible for the certificate.

72 6. A forwarding agent that applies for and receives a
73 certificate shall register as a dealer with the department. An
74 applicant may not be required to submit an application to
75 register as a dealer when application is made for a certificate,
76 or renewal of a certificate, if the applicant is already
77 registered as a dealer with the department.

78 7. A forwarding agent must ~~shall~~ remit the tax imposed
79 under this chapter on any tangible personal property shipped to
80 the certified ~~designated forwarding agent~~ address if no tax was
81 collected and the tangible personal property remained in this
82 state or if delivery to the purchaser or purchaser's
83 representative occurs in this state. This subparagraph does not
84 prohibit the forwarding agent from collecting such tax from the
85 consumer of the tangible personal property.

86 8. A forwarding agent shall maintain the following records:

87 a. Copies of sales invoices or receipts between the vendor
88 and the consumer when provided by the vendor to the forwarding
89 agent. If sales invoices or receipts are not provided to the
90 forwarding agent, the forwarding agent must maintain export
91 documentation evidencing the value of the purchase consistent
92 with the federal Export Administration Regulations, 15 C.F.R.
93 parts 730-774.

94 b. Copies of federal returns evidencing the forwarding
95 agent's NAICS principal business activity code.

96 c. Copies of invoices or other documentation evidencing
97 shipment to the forwarding agent.



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98 d. Invoices between the forwarding agent and the consumer
99 or other documentation evidencing the ship-to destination
100 outside the United States.

101 e. Invoices for foreign postal or transportation services.

102 f. Bills of lading.

103 g. Any other export documentation.

104

105 Such records must be kept in an electronic format and made
106 available for the department's review pursuant to subparagraph
107 9. and ss. 212.13 and 213.35.

108 9. Each certificate expires 5 years after the date of
109 issuance, except as specified in this subparagraph.

110 a. At least 30 days before expiration, a new application
111 must be submitted to renew the certificate, and the application
112 must contain the information required in subparagraph 3. Upon
113 application for renewal, the certificate is subject to the
114 review and reissuance procedures prescribed by this chapter and
115 department rule.

116 b. Each forwarding agent shall update its application
117 information annually or within 30 days after any material
118 change, including any of the following, as applicable:

119 (I) The forwarding agent has ceased to do business;

120 (II) The forwarding agent has changed addresses;

121 (III) The forwarding agent's principal business activity
122 has changed to something other than facilitating the
123 international export of property owned by other persons; or

124 (IV) The certified address is not used for export under
125 this paragraph.

126 c. The department shall verify that the forwarding agent is



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127 actively engaged in facilitating the international export of
128 tangible personal property.

129 d. The department may suspend or revoke the certificate of
130 any forwarding agent that fails to respond within 30 days to a
131 written request for information regarding its business
132 transactions.

133 10.a. The department shall provide a list on the
134 department's website of forwarding agents that have applied for
135 and received a Florida Certificate of Forwarding Agent Address
136 from the department. The list must include a forwarding agent's
137 entity name, address, and expiration date as provided on the
138 Florida Certificate of Forwarding Agent Address.

139 b. The department shall incorporate a statement or
140 notification in its electronic database for each certified
141 address with a unique street address or zip code. This sub-
142 subparagraph does not apply for a certified address approved by
143 the department with a unique suite address or secondary address.

144 11. A dealer, other than a forwarding agent that is
145 required to remit tax pursuant to subparagraph 7., may not
146 collect the tax imposed under this chapter on tangible personal
147 property shipped to a certified address listed ~~may accept a copy~~
148 ~~of the forwarding agent's certificate or rely on the list of~~
149 ~~forwarding agents' names and addresses on the department's~~
150 ~~website in lieu of collecting the tax imposed under this chapter~~
151 ~~when the property is required by terms of the sale to be shipped~~
152 ~~to the designated address on the certificate.~~ A dealer who
153 accepts a valid copy of a certificate or who relies on the list
154 of forwarding agents' names and addresses on the department's
155 website or the electronic database and who in good faith ~~and~~



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156 ships ~~purchased~~ tangible personal property to a certified ~~the~~
157 address ~~on the certificate~~ is not liable for any tax due on
158 sales made during the effective dates indicated on the
159 certificate.

160 12. The department may revoke a forwarding agent's
161 certificate for noncompliance with this paragraph. Any person
162 found to fraudulently use the address on the certificate for the
163 purpose of evading tax is subject to the penalties provided in
164 s. 212.085.

165 13. The department may adopt rules to administer this
166 paragraph, including, but not limited to, rules relating to
167 procedures, application and eligibility requirements, and forms.

168
169 ===== T I T L E A M E N D M E N T =====

170 And the title is amended as follows:

171 Delete line 23

172 and insert:

173 documents; amending s. 212.06, F.S.; defining the term
174 "electronic database"; revising application
175 requirements for forwarding agents when applying to
176 the Department of Revenue for a certain certificate;
177 providing that an applicant may not be required to
178 submit an application to register as a dealer under
179 certain circumstances; specifying material changes
180 that must be reported by a forwarding agent in
181 updating its application information; requiring the
182 department to incorporate a statement or notification
183 in its electronic database for certain addresses;
184 providing applicability; prohibiting certain dealers



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185 from collecting certain taxes under certain
186 circumstances; revising the liability of a dealer
187 under certain circumstances; amending s. 213.21, F.S.;
188 authorizing the



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LEGISLATIVE ACTION

Senate	.	House
Comm: RCS	.	
02/13/2024	.	
	.	
	.	
	.	

The Committee on Finance and Tax (Rodriguez) recommended the following:

Senate Amendment (with title amendment)

Delete lines 365 - 458

and insert:

c. An individual with substantial responsibility for the management or control of the taxpayer.

2. An act of war or terrorism.

3. A natural disaster, fire, or other catastrophic loss.

(b) The department may not consider a request received more than 180 days after the time has expired for contesting it under



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11 s. 72.011.

12 (c) Any decision by the department regarding a taxpayer's
13 request to compromise or settle a liability under this
14 subsection is not subject to review under chapter 120.

15 Section 6. Subsections (1), (3), and (6) of section 213.67,
16 Florida Statutes, are amended to read:

17 213.67 Garnishment.—

18 (1) If a person is delinquent in the payment of any taxes,
19 penalties, ~~and~~ interest, costs, surcharges, and fees owed to the
20 department, the executive director or his or her designee may
21 give notice of the amount of such delinquency by registered
22 mail, by personal service, or by electronic means, including,
23 but not limited to, facsimile transmissions, electronic data
24 interchange, or use of the Internet, to all persons having in
25 their possession or under their control any credits or personal
26 property, exclusive of wages, belonging to the delinquent
27 taxpayer, or owing any debts to such delinquent taxpayer at the
28 time of receipt by them of such notice. Thereafter, any person
29 ~~who has been~~ notified may not transfer or make any other
30 disposition of such credits, other personal property, or debts
31 until the executive director or his or her designee consents to
32 a transfer or disposition or until 60 days after the receipt of
33 such notice. However, the credits, other personal property, or
34 debts that exceed the delinquent amount stipulated in the notice
35 are not subject to this section, wherever held, if the taxpayer
36 does not have a prior history of tax delinquencies. If during
37 the effective period of the notice to withhold, any person so
38 notified makes any transfer or disposition of the property or
39 debts required to be withheld under this section, he or she is



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40 liable to the state for any indebtedness owed to the department
41 by the person with respect to whose obligation the notice was
42 given to the extent of the value of the property or the amount
43 of the debts thus transferred or paid if, solely by reason of
44 such transfer or disposition, the state is unable to recover the
45 indebtedness of the person with respect to whose obligation the
46 notice was given. If the delinquent taxpayer contests the
47 intended levy in circuit court or under chapter 120, the notice
48 under this section remains effective until that final resolution
49 of the contest. Any financial institution receiving such notice
50 maintains ~~will maintain~~ a right of setoff for any transaction
51 involving a debit card occurring on or before the date of
52 receipt of such notice.

53 (3) During the last 30 days of the 60-day period set forth
54 in subsection (1), the executive director or his or her designee
55 may levy upon such credits, other personal property, or debts.
56 The levy must be accomplished by delivery of a notice of levy by
57 registered mail, by personal service, or by electronic means,
58 including, but not limited to, facsimile transmission or an
59 electronic data exchange process using a web interface. Upon
60 receipt of the notice of levy, ~~which~~ the person possessing the
61 credits, other personal property, or debts must ~~shall~~ transfer
62 them to the department or pay to the department the amount owed
63 to the delinquent taxpayer.

64 (6) (a) Levy may be made under subsection (3) upon credits,
65 other personal property, or debt of any person with respect to
66 any unpaid tax, penalties, ~~and~~ interest, costs, surcharges, and
67 fees authorized by law only after the executive director or his
68 or her designee has notified such person in writing of the



69 intention to make such levy.

70 (b) No less than 30 days before the day of the levy, the
71 notice of intent to levy required under paragraph (a) must ~~shall~~
72 be given in person or sent by certified or registered mail to
73 the person's last known address.

74 (c) The notice required in paragraph (a) must include a
75 brief statement that sets forth in simple and nontechnical
76 terms:

77 1. The provisions of this section relating to levy and sale
78 of property;

79 2. The procedures applicable to the levy under this
80 section;

81 3. The administrative and judicial appeals available to the
82 taxpayer with respect to such levy and sale, and the procedures
83 relating to such appeals; and

84 4. Any ~~The alternatives, if any,~~ available to taxpayers
85 which could prevent levy on the property.

86 Section 7. Paragraph (c) of subsection (2) of section
87 220.222, Florida Statutes, is amended to read:

88 220.222 Returns; time and place for filing.—

89 (2)(c)1. For purposes of this subsection, a taxpayer is not
90 in compliance with s. 220.32 if the taxpayer underpays the
91 required payment by more than the greater of \$6,000 ~~\$2,000~~ or 30
92 percent of the tax shown on the return when filed.

93 2. For the purpose of determining compliance with s. 220.32
94 as referenced in subparagraph 1., the tax shown on the return
95 when filed must include the amount of the allowable credits
96 taken on the return pursuant to s. 220.1875, s. 220.1876, s.
97 220.1877, or s. 220.1878.



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98 Section 8. The amendments made by this act to s. 220.222,
99 Florida Statutes, apply to taxable years ending on or after
100 December 31, 2024.

101
102 ===== T I T L E A M E N D M E N T =====

103 And the title is amended as follows:

104 Delete line 35

105 and insert:

106 underpayment of taxes owed; providing applicability;
107 authorizing the department

By Senator Rodriguez

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1 A bill to be entitled
 2 An act relating to taxation; amending s. 206.9931,
 3 F.S.; deleting a registration fee for certain parties;
 4 amending s. 212.031, F.S.; authorizing a county or
 5 school board to exclude rent or license fees from the
 6 discretionary sales surtaxes imposed, under certain
 7 circumstances; requiring that the exclusion be
 8 approved by a majority vote of the board of county
 9 commissioners or the school board; providing that the
 10 exclusion is not required to be approved by
 11 referendum; requiring that the exclusion be initiated
 12 on a specified date; requiring the county or school
 13 board to notify the Department of Revenue by a
 14 specified date for the exclusion to take effect;
 15 amending s. 212.05, F.S.; making technical changes;
 16 specifying the application of an exemption for sales
 17 taxes for certain purchasers of boats and aircraft;
 18 amending s. 212.054, F.S.; specifying that certain
 19 purchases are considered a single item for purposes of
 20 discretionary sales surtax; specifying that certain
 21 property sales are deemed to occur in the county where
 22 the purchaser resides, as identified on specified
 23 documents; amending s. 213.21, F.S.; authorizing the
 24 department to consider requests to settle or
 25 compromise certain liabilities after certain time
 26 periods have expired, in certain circumstances;
 27 providing a limitation; providing that certain
 28 department decisions are not subject to review;
 29 amending s. 213.67, F.S.; authorizing certain parties

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30 to include additional specified amounts in a
 31 garnishment levy notice; revising methods for delivery
 32 of levy notices; amending s. 220.222, F.S.; revising
 33 the payment amount for purposes of determining a
 34 taxpayer's compliance with a provision regarding
 35 underpayment of taxes owed; authorizing the department
 36 to adopt emergency rules; providing an effective date.
 37

38 Be It Enacted by the Legislature of the State of Florida:
 39

40 Section 1. Subsection (1) of section 206.9931, Florida
 41 Statutes, is amended to read:

42 206.9931 Administrative provisions.—

43 (1) Any person producing in, importing into, or causing to
 44 be imported into this state taxable pollutants for sale, use, or
 45 otherwise and who is not registered or licensed pursuant to
 46 other parts of this chapter is hereby required to register and
 47 become licensed for the purposes of this part. Such person shall
 48 register as either a producer or importer of pollutants and
 49 shall be subject to all applicable registration and licensing
 50 provisions of this chapter, as if fully set out in this part and
 51 made expressly applicable to the taxes imposed herein,
 52 including, but not limited to, ss. 206.02-206.025, 206.03,
 53 206.04, and 206.05. For the purposes of this section,
 54 registrations required exclusively for this part shall be made
 55 within 90 days of July 1, 1986, for existing businesses, or
 56 before ~~prior to~~ the first production or importation of
 57 pollutants for businesses created after July 1, 1986. ~~The fee~~
 58 ~~for registration shall be \$30.~~ Failure to timely register is a

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59 misdemeanor of the first degree, punishable as provided in s.
60 775.082 or s. 775.083.

61 Section 2. Subsection (10) is added to section 212.031,
62 Florida Statutes, to read:

63 212.031 Tax on rental or license fee for use of real
64 property.—

65 (10) Notwithstanding s. 212.054, a county or school board
66 imposing a discretionary sales surtax under s. 212.055 may
67 exclude the total rent or license fee charged under this section
68 from any discretionary sales surtax levied by such county or
69 school board.

70 (a) The exclusion must be approved by a majority vote of
71 the members of the board of county commissioners or school board
72 currently imposing the discretionary sales surtax. The exclusion
73 is not required to be approved by referendum.

74 (b) The exclusion must be initiated on January 1 of the
75 year following approval. The county or school board must notify
76 the department by September 1 for the exclusion to take effect
77 on the following January 1.

78 Section 3. Paragraph (a) of subsection (1) of section
79 212.05, Florida Statutes, is amended to read:

80 212.05 Sales, storage, use tax.—It is hereby declared to be
81 the legislative intent that every person is exercising a taxable
82 privilege who engages in the business of selling tangible
83 personal property at retail in this state, including the
84 business of making or facilitating remote sales; who rents or
85 furnishes any of the things or services taxable under this
86 chapter; or who stores for use or consumption in this state any
87 item or article of tangible personal property as defined herein

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88 and who leases or rents such property within the state.

89 (1) For the exercise of such privilege, a tax is levied on
90 each taxable transaction or incident, which tax is due and
91 payable as follows:

92 (a)1.a. At the rate of 6 percent of the sales price of each
93 item or article of tangible personal property when sold at
94 retail in this state, computed on each taxable sale for the
95 purpose of remitting the amount of tax due the state, and
96 including each and every retail sale.

97 b. Each occasional or isolated sale of an aircraft, boat,
98 mobile home, or motor vehicle of a class or type which is
99 required to be registered, licensed, titled, or documented in
100 this state or by the United States Government shall be subject
101 to tax at the rate provided in this paragraph. The department
102 shall by rule adopt any nationally recognized publication for
103 valuation of used motor vehicles as the reference price list for
104 any used motor vehicle which is required to be licensed pursuant
105 to s. 320.08(1), (2), (3)(a), (b), (c), or (e), or (9). If any
106 party to an occasional or isolated sale of such a vehicle
107 reports to the tax collector a sales price which is less than 80
108 percent of the average loan price for the specified model and
109 year of such vehicle as listed in the most recent reference
110 price list, the tax levied under this paragraph shall be
111 computed by the department on such average loan price unless the
112 parties to the sale have provided to the tax collector an
113 affidavit signed by each party, or other substantial proof,
114 stating the actual sales price. Any party to such sale who
115 reports a sales price less than the actual sales price is guilty
116 of a misdemeanor of the first degree, punishable as provided in

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117 s. 775.082 or s. 775.083. The department shall collect or
 118 attempt to collect from such party any delinquent sales taxes.
 119 In addition, such party shall pay any tax due and any penalty
 120 and interest assessed plus a penalty equal to twice the amount
 121 of the additional tax owed. Notwithstanding any other provision
 122 of law, the Department of Revenue may waive or compromise any
 123 penalty imposed pursuant to this subparagraph.

124 2. This paragraph does not apply to the sale of a boat or
 125 aircraft by or through a registered dealer under this chapter to
 126 a purchaser who, at the time of taking delivery, is a
 127 nonresident of this state, does not make his or her permanent
 128 place of abode in this state, and is not engaged in carrying on
 129 in this state any employment, trade, business, or profession in
 130 which the boat or aircraft will be used in this state, or is a
 131 corporation none of the officers or directors of which is a
 132 resident of, or makes his or her permanent place of abode in,
 133 this state, or is a noncorporate entity that has no individual
 134 vested with authority to participate in the management,
 135 direction, or control of the entity's affairs who is a resident
 136 of, or makes his or her permanent abode in, this state. For
 137 purposes of this exemption, either a registered dealer acting on
 138 his or her own behalf as seller, a registered dealer acting as
 139 broker on behalf of a seller, or a registered dealer acting as
 140 broker on behalf of the nonresident purchaser may be deemed to
 141 be the selling dealer. This exemption is shall not ~~be~~ allowed
 142 unless:

143 a. The nonresident purchaser removes a qualifying boat, as
 144 described in sub-subparagraph f., from this the state within 90
 145 days after the date of purchase or extension, or the nonresident

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146 purchaser removes a nonqualifying boat or an aircraft from this
 147 state within 10 days after the date of purchase or, when the
 148 boat or aircraft is repaired or altered, within 20 days after
 149 completion of the repairs or alterations; or if the aircraft
 150 will be registered in a foreign jurisdiction and:

151 (I) Application for the aircraft's registration is properly
 152 filed with a civil airworthiness authority of a foreign
 153 jurisdiction within 10 days after the date of purchase;

154 (II) The nonresident purchaser removes the aircraft from
 155 this the state to a foreign jurisdiction within 10 days after
 156 the date the aircraft is registered by the applicable foreign
 157 airworthiness authority; and

158 (III) The aircraft is operated in this the state solely to
 159 remove it from this the state to a foreign jurisdiction.

160

161 For purposes of this sub-subparagraph, the term "foreign
 162 jurisdiction" means any jurisdiction outside of the United
 163 States or any of its territories;

164 b. The nonresident purchaser, within 90 days after from the
 165 date of departure, provides the department with written proof
 166 that the nonresident purchaser licensed, registered, titled, or
 167 documented the boat or aircraft outside this the state. If such
 168 written proof is unavailable, within 90 days the nonresident
 169 purchaser must shall provide proof that the nonresident
 170 purchaser applied for such license, title, registration, or
 171 documentation. The nonresident purchaser shall forward to the
 172 department proof of title, license, registration, or
 173 documentation upon receipt;

174 c. The nonresident purchaser, within 30 days after removing

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175 the boat or aircraft from this state Florida, furnishes the
 176 department with proof of removal in the form of receipts for
 177 fuel, dockage, slippage, tie-down, or hangaring from outside of
 178 Florida. The information so provided must clearly and
 179 specifically identify the boat or aircraft;

180 d. The selling dealer, within 30 days after the date of
 181 sale, provides to the department a copy of the sales invoice,
 182 closing statement, bills of sale, and the original affidavit
 183 signed by the nonresident purchaser affirming attesting that the
 184 nonresident purchaser qualifies for exemption from sales tax
 185 pursuant to this subparagraph and attesting that the nonresident
 186 purchaser will provide the documentation required to
 187 substantiate the exemption claimed under he or she has read the
 188 provisions of this subparagraph section;

189 e. The seller makes a copy of the affidavit a part of his
 190 or her record for as long as required by s. 213.35; and

191 f. Unless the nonresident purchaser of a boat of 5 net tons
 192 of admeasurement or larger intends to remove the boat from this
 193 state within 10 days after the date of purchase or when the boat
 194 is repaired or altered, within 20 days after completion of the
 195 repairs or alterations, the nonresident purchaser applies to the
 196 selling dealer for a decal which authorizes 90 days after the
 197 date of purchase for removal of the boat. The nonresident
 198 purchaser of a qualifying boat may apply to the selling dealer
 199 within 60 days after the date of purchase for an extension decal
 200 that authorizes the boat to remain in this state for an
 201 additional 90 days, but not more than a total of 180 days,
 202 before the nonresident purchaser is required to pay the tax
 203 imposed by this chapter. The department is authorized to issue

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204 decals in advance to dealers. The number of decals issued in
 205 advance to a dealer shall be consistent with the volume of the
 206 dealer's past sales of boats which qualify under this sub-
 207 subparagraph. The selling dealer or his or her agent shall mark
 208 and affix the decals to qualifying boats in the manner
 209 prescribed by the department, before delivery of the boat.

210 (I) The department is hereby authorized to charge dealers a
 211 fee sufficient to recover the costs of decals issued, except the
 212 extension decal shall cost \$425.

213 (II) The proceeds from the sale of decals will be deposited
 214 into the administrative trust fund.

215 (III) Decals shall display information to identify the boat
 216 as a qualifying boat under this sub-subparagraph, including, but
 217 not limited to, the decal's date of expiration.

218 (IV) The department is authorized to require dealers who
 219 purchase decals to file reports with the department and may
 220 prescribe all necessary records by rule. All such records are
 221 subject to inspection by the department.

222 (V) Any dealer or his or her agent who issues a decal
 223 falsely, fails to affix a decal, mismarks the expiration date of
 224 a decal, or fails to properly account for decals will be
 225 considered prima facie to have committed a fraudulent act to
 226 evade the tax and will be liable for payment of the tax plus a
 227 mandatory penalty of 200 percent of the tax, and shall be liable
 228 for fine and punishment as provided by law for a conviction of a
 229 misdemeanor of the first degree, as provided in s. 775.082 or s.
 230 775.083.

231 (VI) Any nonresident purchaser of a boat who removes a
 232 decal before permanently removing the boat from this the state,

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233 or defaces, changes, modifies, or alters a decal in a manner
 234 affecting its expiration date before its expiration, or who
 235 causes or allows the same to be done by another, will be
 236 considered prima facie to have committed a fraudulent act to
 237 evade the tax and will be liable for payment of the tax plus a
 238 mandatory penalty of 200 percent of the tax, and shall be liable
 239 for fine and punishment as provided by law for a conviction of a
 240 misdemeanor of the first degree, as provided in s. 775.082 or s.
 241 775.083.

242 (VII) The department is authorized to adopt rules necessary
 243 to administer and enforce this subparagraph and to publish the
 244 necessary forms and instructions.

245 (VIII) The department is hereby authorized to adopt
 246 emergency rules pursuant to s. 120.54(4) to administer and
 247 enforce the provisions of this subparagraph.

248 If the nonresident purchaser fails to remove the qualifying boat
 249 from this state within the maximum 180 days after purchase or a
 250 nonqualifying boat or an aircraft from this state within 10 days
 251 after purchase or, when the boat or aircraft is repaired or
 252 altered, within 20 days after completion of such repairs or
 253 alterations, or permits the boat or aircraft to return to this
 254 state within 6 months after ~~from~~ the date of departure, except
 255 as provided in s. 212.08(7)(fff), or if the nonresident
 256 purchaser fails to furnish the department with any of the
 257 documentation required by this subparagraph within the
 258 prescribed time period, the nonresident purchaser ~~is shall be~~
 259 liable for use tax on the cost price of the boat or aircraft
 260 and, in addition thereto, payment of a penalty to the Department
 261

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262 of Revenue equal to the tax payable. This penalty ~~is shall be~~ in
 263 lieu of the penalty imposed by s. 212.12(2). The maximum 180-day
 264 period following the sale of a qualifying boat tax-exempt to a
 265 nonresident may not be tolled for any reason.

266 Section 4. Paragraph (b) of subsection (2) and paragraph
 267 (a) of subsection (3) of section 212.054, Florida Statutes, are
 268 amended to read:

269 212.054 Discretionary sales surtax; limitations,
 270 administration, and collection.—

271 (2)

272 (b) However:

273 1. The sales amount above \$5,000 on any item of tangible
 274 personal property shall not be subject to the surtax. However,
 275 charges for prepaid calling arrangements, as defined in s.
 276 212.05(1)(e)1.a., shall be subject to the surtax. For purposes
 277 of administering the \$5,000 limitation on an item of tangible
 278 personal property:—

279 a. If two or more taxable items of tangible personal
 280 property are sold to the same purchaser at the same time and,
 281 under generally accepted business practice or industry standards
 282 or usage, are normally sold in bulk or are items that, when
 283 assembled, comprise a working unit or part of a working unit,
 284 such items must be considered a single item for purposes of the
 285 \$5,000 limitation when supported by a charge ticket, sales slip,
 286 invoice, or other tangible evidence of a single sale or rental.

287 b. The sale of a boat and the corresponding boat trailer,
 288 which trailer is identified as a motor vehicle as defined in s.
 289 320.01(1), must be taxed as a single item when sold to the same
 290 purchaser, at the same time, and included in the same invoice.

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291 2. In the case of utility services billed on or after the
 292 effective date of any such surtax, the entire amount of the
 293 charge for utility services shall be subject to the surtax. In
 294 the case of utility services billed after the last day the
 295 surtax is in effect, the entire amount of the charge on said
 296 items shall not be subject to the surtax. "Utility service," as
 297 used in this section, does not include any communications
 298 services as defined in chapter 202.

299 3. In the case of written contracts which are signed prior
 300 to the effective date of any such surtax for the construction of
 301 improvements to real property or for remodeling of existing
 302 structures, the surtax shall be paid by the contractor
 303 responsible for the performance of the contract. However, the
 304 contractor may apply for one refund of any such surtax paid on
 305 materials necessary for the completion of the contract. Any
 306 application for refund shall be made no later than 15 months
 307 following initial imposition of the surtax in that county. The
 308 application for refund shall be in the manner prescribed by the
 309 department by rule. A complete application shall include proof
 310 of the written contract and of payment of the surtax. The
 311 application shall contain a sworn statement, signed by the
 312 applicant or its representative, attesting to the validity of
 313 the application. The department shall, within 30 days after
 314 approval of a complete application, certify to the county
 315 information necessary for issuance of a refund to the applicant.
 316 Counties are hereby authorized to issue refunds for this purpose
 317 and shall set aside from the proceeds of the surtax a sum
 318 sufficient to pay any refund lawfully due. Any person who
 319 fraudulently obtains or attempts to obtain a refund pursuant to

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320 this subparagraph, in addition to being liable for repayment of
 321 any refund fraudulently obtained plus a mandatory penalty of 100
 322 percent of the refund, is guilty of a felony of the third
 323 degree, punishable as provided in s. 775.082, s. 775.083, or s.
 324 775.084.

325 4. In the case of any vessel, railroad, or motor vehicle
 326 common carrier entitled to partial exemption from tax imposed
 327 under this chapter pursuant to s. 212.08(4), (8), or (9), the
 328 basis for imposition of surtax shall be the same as provided in
 329 s. 212.08 and the ratio shall be applied each month to total
 330 purchases in this state of property qualified for proration
 331 which is delivered or sold in the taxing county to establish the
 332 portion used and consumed in intracounty movement and subject to
 333 surtax.

334 (3) For the purpose of this section, a transaction shall be
 335 deemed to have occurred in a county imposing the surtax when:

336 (a)1. The sale includes an item of tangible personal
 337 property, a service, or tangible personal property representing
 338 a service, and the item of tangible personal property, the
 339 service, or the tangible personal property representing the
 340 service is delivered within the county. If there is no
 341 reasonable evidence of delivery of a service, the sale of a
 342 service is deemed to occur in the county in which the purchaser
 343 accepts the bill of sale.

344 2. The sale of any motor vehicle or mobile home of a class
 345 or type which is required to be registered in this state or in
 346 any other state shall be deemed to have occurred only in the
 347 county identified as the residence address of the purchaser on
 348 the registration or title document for such property.

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349 3. The sale of property under sub-subparagraph (2) (b) 1.b.
 350 is deemed to occur in the county where the purchaser resides, as
 351 identified on the registration or title documents for such
 352 property.

353 Section 5. Subsection (11) is added to section 213.21,
 354 Florida Statutes, to read:

355 213.21 Informal conferences; compromises.—

356 (11) (a) The department may consider a request to settle or
 357 compromise any tax, interest, penalty, or other liability under
 358 this section after the time to challenge an assessment or a
 359 denial of a refund under s. 72.011 has expired if the taxpayer
 360 demonstrates that the failure to initiate a timely challenge was
 361 due to any of the following:

362 1. The death or life-threatening injury or illness of:

363 a. The taxpayer;

364 b. An immediate family member of the taxpayer; or

365 c. The responsible party that controlled, managed, or
 366 directed the affected business entity.

367 2. An act of war or terrorism.

368 3. A natural disaster, fire, or other catastrophic loss.

369 (b) The department may not consider a request received more
 370 than 180 days after the time has expired for contesting it under
 371 s. 72.011.

372 (c) Any decision by the department regarding a taxpayer's
 373 request to compromise or settle a liability under this
 374 subsection is not subject to review under chapter 120.

375 Section 6. Subsections (1), (3), and (6) of section 213.67,
 376 Florida Statutes, are amended to read:

377 213.67 Garnishment.—

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378 (1) If a person is delinquent in the payment of any taxes,
 379 penalties, ~~and~~ interest, costs, surcharges, and fees owed to the
 380 department, the executive director or his or her designee may
 381 give notice of the amount of such delinquency by regular,
 382 certified, or registered mail, by personal service, or by
 383 electronic means, including, but not limited to, facsimile
 384 transmissions, electronic data interchange, or use of the
 385 Internet, to all persons having in their possession or under
 386 their control any credits or personal property, exclusive of
 387 wages, belonging to the delinquent taxpayer, or owing any debts
 388 to such delinquent taxpayer at the time of receipt by them of
 389 such notice. Thereafter, any person ~~who has been~~ notified may
 390 not transfer or make any other disposition of such credits,
 391 other personal property, or debts until the executive director
 392 or his or her designee consents to a transfer or disposition or
 393 until 60 days after the receipt of such notice. However, the
 394 credits, other personal property, or debts that exceed the
 395 delinquent amount stipulated in the notice are not subject to
 396 this section, wherever held, if the taxpayer does not have a
 397 prior history of tax delinquencies. If during the effective
 398 period of the notice to withhold, any person so notified makes
 399 any transfer or disposition of the property or debts required to
 400 be withheld under this section, he or she is liable to the state
 401 for any indebtedness owed to the department by the person with
 402 respect to whose obligation the notice was given to the extent
 403 of the value of the property or the amount of the debts thus
 404 transferred or paid if, solely by reason of such transfer or
 405 disposition, the state is unable to recover the indebtedness of
 406 the person with respect to whose obligation the notice was

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407 given. If the delinquent taxpayer contests the intended levy in
 408 circuit court or under chapter 120, the notice under this
 409 section remains effective until that final resolution of the
 410 contest. Any financial institution receiving such notice
 411 ~~maintains will maintain~~ a right of setoff for any transaction
 412 involving a debit card occurring on or before the date of
 413 receipt of such notice.

414 (3) During the last 30 days of the 60-day period set forth
 415 in subsection (1), the executive director or his or her designee
 416 may levy upon such credits, other personal property, or debts.
 417 The levy must be accomplished by delivery of a notice of levy by
 418 certified or registered mail, by personal service, or by
 419 electronic means, including, but not limited to, facsimile
 420 transmission or an electronic data exchange process using a web
 421 interface. Upon receipt of the notice of levy, ~~which~~ the person
 422 possessing the credits, other personal property, or debts must
 423 ~~shall~~ transfer them to the department or pay to the department
 424 the amount owed to the delinquent taxpayer.

425 (6) (a) Levy may be made under subsection (3) upon credits,
 426 other personal property, or debt of any person with respect to
 427 any unpaid tax, penalties, ~~and~~ interest, costs, surcharges, and
 428 fees authorized by law only after the executive director or his
 429 or her designee has notified such person in writing of the
 430 intention to make such levy.

431 (b) No less than 30 days before the day of the levy, the
 432 notice of intent to levy required under paragraph (a) must ~~shall~~
 433 be given in person or sent by certified or registered mail to
 434 the person's last known address.

435 (c) The notice required in paragraph (a) must include a

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436 brief statement that sets forth in simple and nontechnical
 437 terms:

438 1. The provisions of this section relating to levy and sale
 439 of property;

440 2. The procedures applicable to the levy under this
 441 section;

442 3. The administrative and judicial appeals available to the
 443 taxpayer with respect to such levy and sale, and the procedures
 444 relating to such appeals; and

445 4. Any ~~The alternatives, if any,~~ available to taxpayers
 446 which could prevent levy on the property.

447 Section 7. Paragraph (c) of subsection (2) of section
 448 220.222, Florida Statutes, is amended to read:

449 220.222 Returns; time and place for filing.-

450 (2) (c) 1. For purposes of this subsection, a taxpayer is not
 451 in compliance with s. 220.32 if the taxpayer underpays the
 452 required payment by more than the greater of \$6,000 ~~\$2,000~~ or 30
 453 percent of the tax shown on the return when filed.

454 2. For the purpose of determining compliance with s. 220.32
 455 as referenced in subparagraph 1., the tax shown on the return
 456 when filed must include the amount of the allowable credits
 457 taken on the return pursuant to s. 220.1875, s. 220.1876, s.
 458 220.1877, or s. 220.1878.

459 Section 8. The Department of Revenue is authorized, and all
 460 conditions are deemed met, to adopt emergency rules pursuant to
 461 s. 120.54(4), Florida Statutes, for the purpose of implementing
 462 this act. Notwithstanding any other law, emergency rules adopted
 463 pursuant to this section are effective for 6 months after
 464 adoption and may be renewed during the pendency of procedures to

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465 adopt permanent rules addressing the subject of the emergency
466 rules. This section shall expire July 1, 2025.

467 Section 9. This act shall take effect July 1, 2024.



The Florida Senate

Committee Agenda Request

To: Senator Blaise Ingoglia, Chair
Committee on Finance and Tax

Subject: Committee Agenda Request

Date: January 16, 2024

I respectfully request that **Senate Bill #1030**, relating to Taxation, be placed on the:

- committee agenda at your earliest possible convenience.
- next committee agenda.

A handwritten signature in cursive script, appearing to read "AmR", positioned above a horizontal line.

Senator Ana Maria Rodriguez
Florida Senate, District 40

The Florida Senate

APPEARANCE RECORD

Deliver both copies of this form to
Senate professional staff conducting the meeting

2/13/24
Meeting Date

Finance & Tax
Committee

1030
Bill Number or Topic

707518
Amendment Barcode (if applicable)

Name Samantha Padgett Phone 850-224-2250

Address 230 S. Adams St. Email spadgett@fla.org
Street

Tallahassee FL 32301
City State Zip

Speaking: For Against Information **OR** Waive Speaking: In Support Against

PLEASE CHECK ONE OF THE FOLLOWING:

I am appearing without compensation or sponsorship.

I am a registered lobbyist, representing:
Florida Restaurant & Lodging Association

I am not a lobbyist, but received something of value for my appearance (travel, meals, lodging, etc.), sponsored by:

While it is a tradition to encourage public testimony, time may not permit all persons wishing to speak to be heard at this hearing. Those who do speak may be asked to limit their remarks so that as many persons as possible can be heard. If you have questions about registering to lobby please see Fla. Stat. §11.045 and Joint Rule 1. [2020-2022JointRules.pdf \(flsenate.gov\)](https://www.flsenate.gov/2020-2022JointRules.pdf)

This form is part of the public record for this meeting.

02-13-24

Meeting Date

Finance and Tax

Committee

The Florida Senate

APPEARANCE RECORD

Deliver both copies of this form to
Senate professional staff conducting the meeting

SB 1030

Bill Number or Topic

Amendment Barcode (if applicable)

Name **Alec Yarger**

Phone **850-717-6153**

Address **2450 Shumard Oak Blvd**

Email **alec.yarger@floridarevenue.com**

Street

Tallahassee

Florida

32311

City

State

Zip

Speaking: For Against Information **OR** Waive Speaking: In Support Against

PLEASE CHECK ONE OF THE FOLLOWING:

I am appearing without compensation or sponsorship.

I am a registered lobbyist, representing:

FL Dept of Revenue

I am not a lobbyist, but received something of value for my appearance (travel, meals, lodging, etc.), sponsored by:

While it is a tradition to encourage public testimony, time may not permit all persons wishing to speak to be heard at this hearing. Those who do speak may be asked to limit their remarks so that as many persons as possible can be heard. If you have questions about registering to lobby please see Fla. Stat. §11.045 and Joint Rule 1. [2020-2022 Joint Rules.pdf \(flsenate.gov\)](#)

This form is part of the public record for this meeting.

S-001 (08/10/2021)

The Florida Senate
BILL ANALYSIS AND FISCAL IMPACT STATEMENT

(This document is based on the provisions contained in the legislation as of the latest date listed below.)

Prepared By: The Professional Staff of the Committee on Finance and Tax

BILL: CS/CS/SB 1684

INTRODUCER: Finance and Tax Committee; Community Affairs Committee; and Senator Collins

SUBJECT: Property Tax Exemption of Ex-servicemembers

DATE: February 15, 2024

REVISED: _____

	ANALYST	STAFF DIRECTOR	REFERENCE	ACTION
1.	<u>Hackett</u>	<u>Ryon</u>	<u>CA</u>	Fav/CS
2.	<u>Shuler</u>	<u>Khan</u>	<u>FT</u>	Fav/CS
3.	_____	_____	<u>AP</u>	_____

Please see Section IX. for Additional Information:

COMMITTEE SUBSTITUTE - Substantial Changes

I. Summary:

CS/CS/SB 1684 provides that a veteran or such veteran’s unremarried surviving spouse is eligible for an additional \$10,000 ad valorem homestead tax exemption if the veteran has been awarded the Purple Heart medal or any of the 9 additional listed medals of superior precedence.

The bill specifies qualification and application requirements, and authorizes appeals of denials and application before documentation has been received.

The bill will take effect on the effective date of the constitutional amendment proposed by CS/SJR 1686, or a similar joint resolution having substantially the same specific intent and purpose.

II. Present Situation:

General Overview of Property Taxation

The ad valorem tax or “property tax” is an annual tax levied by counties, municipalities, school districts, and some special districts. The tax is based on the taxable value of property as of

January 1 of each year.¹ The property appraiser annually determines the “just value”² of property within the taxing authority and then applies relevant exclusions, assessment limitations, and exemptions to determine the property’s “taxable value.”³ Property tax bills are mailed in November of each year based on the previous January 1 valuation.⁴ If a taxpayer furnishes the outstanding taxes within 30 days after the tax collector mailed the tax notice, the taxpayer will receive a 4 percent discount on the total amount of taxes due.⁵ The full amount of taxes is due by March 31 of the following year.⁶

The Florida Constitution prohibits the state from levying ad valorem taxes,⁷ and it limits the Legislature’s authority to provide for property valuations at less than just value, unless expressly authorized.⁸

Homestead Exemptions

The Florida Constitution establishes homestead protections for certain residential real estate in the state in three distinct ways. First, it provides homesteads, property owned and maintained as a person’s primary residence, with an exemption from taxes.⁹ Second, the homestead provisions protect the homestead from forced sale by creditors.¹⁰ Third, the homestead provisions delineate the restrictions a homestead owner faces when attempting to alienate or devise the homestead property.¹¹

Every person having legal or equitable title to real estate and who maintains a permanent residence on the real estate is deemed to establish homestead property. Homestead property is eligible for a \$25,000 tax exemption applicable to all ad valorem tax levies, including levies by school districts.¹² An additional \$25,000 exemption applies to homestead property value between \$50,000 and \$75,000. This exemption does not apply to ad valorem taxes levied by school districts.¹³

¹ Both real property and tangible personal property are subject to tax. Section 192.001(12), F.S., defines “real property” as land, buildings, fixtures, and all other improvements to land. Section 192.001(11)(d), F.S., defines “tangible personal property” as all goods, chattels, and other articles of value capable of manual possession and whose chief value is intrinsic to the article itself.

² Property must be valued at “just value” for purposes of property taxation, unless the Florida Constitution provides otherwise. FLA. CONST. Art VII, s. 4. Just value has been interpreted by the courts to mean the fair market value that a willing buyer would pay a willing seller for the property in an arm’s-length transaction. *See, e.g., Walter v. Schuler*, 176 So. 2d 81 (Fla. 1965); *Deltona Corp. v. Bailey*, 336 So. 2d 1163 (Fla. 1976); *S. Bell Tel. & Tel. Co. v. Dade Cnty.*, 275 So. 2d 4 (Fla. 1973).

³ *See* ss. 192.001(2) and (16), F.S.

⁴ Section 197.322, F.S.; *see also* Florida Department of Revenue, Florida Property Tax Calendar, *available at* <https://floridarevenue.com/property/Documents/taxcalendar.pdf> (last visited Feb. 7, 2024).

⁵ Section 197.162, F.S.; *see also* Florida Department of Revenue, Tax Collector Calendar, *available at* <https://floridarevenue.com/property/Documents/tccalendar.pdf> (last visited Feb. 7, 2024).

⁶ Section 197.333, F.S.

⁷ FLA. CONST. art. VII, s. 1(a).

⁸ *See* FLA. CONST. art. VII, s. 4.

⁹ FLA. CONST. art. VII, s. 6.

¹⁰ FLA. CONST. art. X, s. 4.

¹¹ *Id.* at (c).

¹² FLA. CONST. art. VII, s. 6(a).

¹³ *Id.*

Annual Application

Each person or organization meeting the criteria for an ad valorem tax exemption may claim the exemption if the claimant held legal title to the real or personal property subject to the exemption on January 1.¹⁴ The application for exemption must be filed with the property appraiser on or before March 1, and failure to make an application constitutes a waiver of the exemption for that year.¹⁵ The application must list and describe the property for which the exemption is being claimed and certify the ownership and use of the property.¹⁶ The claimant must reapply for the exemption on an annual basis unless the property appraiser (subject to approval by a vote of the governing body of the county) has waived the annual application requirement for a property after an initial application is made and the exemption granted.¹⁷

Exemption for Veterans with Total and Permanent Service-Connected Disability

The homestead property of a veteran who was honorably discharged with a service-connected total and permanent disability is exempt from taxation.¹⁸ To qualify for this exemption, the veteran must be a permanent resident of the state on January 1 of the tax year for which exemption is being claimed or must have been a permanent resident of this state on January 1 of the year the veteran died.¹⁹ If the veteran predeceases their spouse, the spouse may continue to receive the exemption as long as the property remains the homestead property of the spouse, and the spouse is unmarried.²⁰

A totally and permanently disabled veteran, or his or her surviving spouse, who acquires legal or beneficial title to property between January 1 and November 1, may receive a prorated refund of the ad valorem taxes paid for the newly acquired property as of the date of the property transfer provided they were eligible for and granted the exemption on another homestead property in the previous tax year.²¹

Tax Discount on Homestead Property for a Combat-disabled Veteran

In addition to the property tax exemptions described above, certain combat-disabled veterans are entitled to a discount on their homestead property taxes.²² The discount is calculated as a percentage equal to the percentage of the veteran's permanent, service-connected disability.²³ The discount is applied as a reduction to the taxable value of the homestead property.²⁴

To qualify for the tax discount, the veteran must:

- Be aged 65 or older;

¹⁴ Section 196.011(1)(a), F.S.

¹⁵ Section 196.011(1), F.S. But see s. 196.011(7) and (8) for conditions when the exemption may be granted if an application is filed after March 1.

¹⁶ Section 196.011(1)(a), F.S.

¹⁷ Section 196.011(5) and (9)(a), F.S.

¹⁸ Section 196.081(1), F.S.

¹⁹ *Id.*

²⁰ Section 196.081(3), F.S.

²¹ Section 196.081(1)(b), F.S.

²² FLA. CONST. art. VII, s. 6(e); s. 196.082, F.S.

²³ Section 196.082(2), F.S.

²⁴ Section 196.082(6), F.S.

- Be partially or totally disabled with combat-related disabilities; and
- Have received an honorable discharge.²⁵

In addition to filing an application with the county tax appraiser for the discount, an eligible veteran must also provide to the tax appraiser by March 1:

- An official letter from the United States Department of Veterans Affairs which includes the percentage of the veteran's service-connected disability and evidence that reasonably identifies the disability as combat-related;
- A copy of the veteran's honorable discharge; and
- Proof of age as of January 1 of the year to which the discount will apply.²⁶

Armed Forces Decorations and Awards

George Washington established the first system for recognizing the heroic acts of military servicemembers on August 7, 1782.²⁷ When first established by George Washington during the Revolutionary War, the award was initially known as the Badge of Military Merit, then brought into its modern form as the Purple Heart in 1932.²⁸ It is a medal awarded to any member of the Armed Forces of the United States who, during service, has been wounded, was killed, or died of wounds received in any action or as the result of an act of any hostile foreign force.²⁹ Rather than being recommended for the honor, as with all other military decorations, a servicemember is entitled to the Purple Heart after meeting the set criteria.³⁰

On December 21, 1861, Abraham Lincoln established the next award, the Medal of Honor, which was initially for members of the Navy and Marine Corps, then later expanded to all services.³¹ Numerous decorations and awards have been created since then, but the Medal of Honor remains the highest military decoration that can be awarded by this nation.³² Behind the Medal of Honor, but superior in precedence to the Purple Heart, are The Navy Cross, The Air Force Cross, The Distinguished Service Cross, The Distinguished Service Medal with Combat V, The Silver Star, The Legion of Merit with Combat V, The Distinguished Flying Cross, and The Bronze Star with Combat V.³³

III. Effect of Proposed Changes:

The bill creates s. 196.083, F.S. to provide that a veteran or such veteran's unremarried surviving spouse is eligible for an additional \$10,000 ad valorem homestead tax exemption if the veteran has been awarded the Purple Heart medal or any of the 9 listed medals of superior precedence, which are: The Medal of Honor, The Navy Cross, The Air Force Cross, The Distinguished

²⁵ Section 196.082(1), F.S.

²⁶ Section 196.082(3), F.S.

²⁷ AMERICAN FORCES INFORMATION SERVICE, ARMED FORCES DECORATIONS AND AWARDS, 1 (1992) available at <https://history.army.mil/moh/Armed-Forces-Decorations-and-Awards.pdf>

²⁸ *Id.*

²⁹ United State Army Human Resources Command, *Purple Heart*, Nov. 08, 2023, <https://www.hrc.army.mil/content/Purple%20Heart> (last visited Feb. 7, 2024).

³⁰ *Id.*

³¹ AMERICAN FORCES INFORMATION SERVICE, *supra* note 27.

³² *Id.*

³³ *See id.*, 22-31.

Service Cross, The Distinguished Service Medal with Combat V, The Silver Star, The Legion of Merit with Combat V, The Distinguished Flying Cross, and The Bronze Star with Combat V.

The bill specifies requirements for qualifying for and applying for the exemption. Applicants are authorized to appeal denials of the exemption by the property appraiser and may apply before receiving necessary documentation from the U.S. Government.

The bill will take effect on the effective date of the constitutional amendment proposed by CS/SJR 1686, or a similar joint resolution having substantially the same specific intent and purpose.

IV. Constitutional Issues:

A. Municipality/County Mandates Restrictions:

Article VII, s. 18(b) of the Florida Constitution provides that except upon the approval of each house of the Legislature by a two-thirds vote of the membership, the Legislature may not enact, amend, or repeal any general law if the anticipated effect of doing so would be to reduce the authority that municipalities or counties have to raise revenue in the aggregate, as such authority existed on February 1, 1989. The mandate requirement does not apply to laws having an insignificant impact, which for Fiscal Year 2024-2025 is forecast at approximately \$2.3 million.

The Revenue Estimating Conference has not reviewed the bill at this time.

B. Public Records/Open Meetings Issues:

None.

C. Trust Funds Restrictions:

None.

D. State Tax or Fee Increases:

Article VII, s. 19 of the Florida Constitution requires that legislation that increases or creates taxes or fees be passed by a 2/3 vote of each chamber in a bill with no other subject. The bill does not increase or create new taxes or fees. Thus, the constitutional requirements related to new or increased taxes or fees do not apply.

E. Other Constitutional Issues:

None.

V. Fiscal Impact Statement:

A. Tax/Fee Issues:

The Revenue Estimating Conference has not yet reviewed this bill.

B. Private Sector Impact:

If the proposed amendment (CS/SJR 1686) is approved by 60 percent of voters in November 2024, this bill will alter the population eligible for the tax exemption, with an uncertain aggregate impact.

C. Government Sector Impact:

If the proposed amendment (CS/SJR 1686) is approved by 60 percent of voters in November 2024, this bill will have a negative impact on local government revenues to the extent that it expands the number of veterans eligible for the tax exemption.

VI. Technical Deficiencies:

None.

VII. Related Issues:

None.

VIII. Statutes Affected:

This bill creates section 196.083 of the Florida Statutes.

IX. Additional Information:**A. Committee Substitute – Statement of Substantial Changes:**
(Summarizing differences between the Committee Substitute and the prior version of the bill.)**Committee Substitute by Finance and Tax on February 13, 2024:**

The committee substitute:

- Places the exemption in a newly created section of statute.
- Lists 9 medals in addition to the Purple Heart that will allow a veteran to qualify.
- Specifies veteran and surviving spouse qualification and application requirements.
- Authorizes applicants to appeal denials and apply before receiving US Government documentation.
- Restores effective date language linking the bill with the proposed constitutional amendment (SJR 1686).

Committee Substitute by Community Affairs on January 29, 2024:

The committee substitute revises the bill to, rather than affect the current tax discount for partially or totally permanently disabled veterans, provide an additional \$10,000 property tax exemption for veterans who have been awarded the Purple Heart medal or a combat decoration superior in precedence.

B. Amendments:

None.

This Senate Bill Analysis does not reflect the intent or official position of the bill's introducer or the Florida Senate.



407070

LEGISLATIVE ACTION

Senate	.	House
Comm: RCS	.	
02/13/2024	.	
	.	
	.	
	.	

The Committee on Finance and Tax (Collins) recommended the following:

Senate Amendment (with title amendment)

Delete everything after the enacting clause
and insert:

Section 1. Section 196.083, Florida Statutes, is created to
read:

196.083 Exemption for veteran recipients of the Purple
Heart medal; surviving spouse carryover.—

(1) Each veteran who has received the Purple Heart medal
shall receive an exemption of up to \$10,000 from the amount of



407070

11 the ad valorem tax otherwise owed on homestead property that the
12 veteran owns and resides on if the veteran was honorably
13 discharged upon separation from military service.

14 (2) If the veteran predeceases his or her spouse and if,
15 upon the death of the veteran, the spouse holds the legal or
16 beneficial title to the homestead and permanently resides
17 thereon as specified in s. 196.031, the exemption from ad
18 valorem tax which the veteran received carries over to the
19 benefit of the veteran's spouse until such time as he or she
20 remarries or sells or otherwise disposes of the property. If the
21 spouse sells or otherwise disposes of the property, an exemption
22 not to exceed the dollar amount granted from the most recent ad
23 valorem tax roll may be transferred to his or her new residence,
24 as long as it is used as his or her primary residence and he or
25 she does not remarry.

26 (3) To qualify for the exemption granted under this
27 section, an applicant must, by March 1, submit all of the
28 following to the county property appraiser:

29 (a) Official documentation from the United States
30 Government demonstrating receipt of the Purple Heart medal,
31 including, but not limited to, the DD-214, DD-215, or other
32 discharge forms listing awards, general or permanent orders, or
33 a Purple Heart award certificate.

34 (b) A copy of the veteran's honorable discharge.

35
36 Any applicant who is qualified to receive an exemption under
37 this section and who fails to file an application by March 1 may
38 file an application for the exemption and may file, pursuant to
39 s. 194.011(3), a petition with the value adjustment board



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40 requesting that the exemption be granted. Such application and
41 petition are subject to the same procedures as those set forth
42 in s. 196.011(8) for exemptions.

43 (4) If the property appraiser denies the request for an
44 exemption, the appraiser must notify the applicant in writing,
45 stating the reasons for denial, on or before July 1 of the year
46 for which the application was filed. The applicant may reapply
47 for the exemption in a subsequent year using the procedure in
48 this section. All notifications must specify the right to appeal
49 to the value adjustment board and the procedures to follow in
50 obtaining such an appeal under s. 196.193(5).

51 (5) An applicant for the exemption under this section may
52 apply for the exemption before receiving the necessary
53 documentation from the United States Government. Upon receipt of
54 the documentation, the exemption shall be granted as of the date
55 of the original application, and the excess taxes paid shall be
56 refunded. Any refund of excess taxes paid shall be limited to
57 those paid during the 4-year period of limitation set forth in
58 s. 197.182(1) (e).

59 Section 2. This act shall take effect on the effective date
60 of the amendment to the State Constitution proposed by SJR 1686,
61 or a similar joint resolution having substantially the same
62 specific intent and purpose, if such amendment is approved at
63 the next general election or at an earlier special election
64 specifically authorized by law for that purpose.

65
66 ===== T I T L E A M E N D M E N T =====

67 And the title is amended as follows:

68 Delete everything before the enacting clause



407070

69 and insert:

70 A bill to be entitled
71 An act relating to an ad valorem tax exemption for
72 veteran recipients of the Purple Heart medal; creating
73 s. 196.083, F.S.; providing an ad valorem tax
74 exemption on homestead property for certain veterans
75 who have received a Purple Heart medal; providing that
76 such exemptions carry over to the benefit of surviving
77 spouses under specified conditions; authorizing the
78 spouse to transfer the exemption to another permanent
79 residence under specified conditions; providing
80 application procedures; providing a procedure by which
81 an applicant may file an application after a specified
82 date and request the exemption; specifying
83 requirements if a property appraiser denies such
84 application; providing for an appeal to the value
85 adjustment board; authorizing an applicant to reapply
86 in a subsequent year; authorizing an applicant to
87 apply for the exemption before receiving certain
88 documentation from the Federal Government; requiring
89 refunds of excess taxes paid under certain
90 circumstances; providing a contingent effective date.



805652

LEGISLATIVE ACTION

Senate	.	House
Comm: RCS	.	
02/13/2024	.	
	.	
	.	
	.	

The Committee on Finance and Tax (Collins) recommended the following:

1 **Senate Amendment to Amendment (407070) (with title**
2 **amendment)**

3
4 Delete lines 9 - 33
5 and insert:

6 (1) Each veteran who has received any of the following
7 medals shall receive an exemption of up to \$10,000 from the
8 amount of the ad valorem tax otherwise owed on homestead
9 property that the veteran owns and resides thereon if the
10 veteran was honorably discharged upon separation from military



805652

11 service:

12 (a) The Purple Heart.

13 (b) The Medal of Honor.

14 (c) The Navy Cross.

15 (d) The Air Force Cross.

16 (e) The Distinguished Service Cross.

17 (f) The Distinguished Service Medal with Combat V.

18 (g) The Silver Star.

19 (h) The Legion of Merit with Combat V.

20 (i) The Distinguished Flying Cross.

21 (j) The Bronze Star with Combat V.

22 (2) If the veteran predeceases his or her spouse and if,

23 upon the death of the veteran, the spouse holds the legal or

24 beneficial title to the homestead and permanently resides

25 thereon as specified in s. 196.031, the exemption from ad

26 valorem tax which the veteran received carries over to the

27 benefit of the veteran's spouse until such time as he or she

28 remarries or sells or otherwise disposes of the property. If the

29 spouse sells or otherwise disposes of the property, an exemption

30 not to exceed the dollar amount granted from the most recent ad

31 valorem tax roll may be transferred to his or her new residence,

32 as long as it is used as his or her primary residence and he or

33 she has not remarried.

34 (3) To qualify for the exemption granted under this

35 section, an applicant must, by March 1, submit all of the

36 following to the county property appraiser:

37 (a) Official documentation from the United States

38 Government demonstrating receipt of a medal specified in

39 subsection (1), including, but not limited to, the DD-214, DD-



805652

40 215, or other discharge form listing such award, general or
41 permanent orders, or an award certificate.

42
43 ===== T I T L E A M E N D M E N T =====

44 And the title is amended as follows:

45 Delete lines 72 - 75

46 and insert:

47 veteran recipients of certain medals; creating s.
48 196.083, F.S.; providing an ad valorem tax exemption
49 on homestead property for certain veterans who have
50 received certain medals; providing that

By the Committee on Community Affairs; and Senator Collins

578-02603-24

20241684c1

1 A bill to be entitled
 2 An act relating to property tax exemption of ex-
 3 servicemembers; amending s. 196.24, F.S.; providing a
 4 property tax exemption for certain ex-servicemembers
 5 who have been awarded a Purple Heart or certain combat
 6 decorations; providing that the unremarried surviving
 7 spouse is entitled to such exemption; providing an
 8 effective date.

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

12 Section 1. Present subsection (2) of section 196.24,
 13 Florida Statutes, is redesignated as subsection (3), and a new
 14 subsection (2) is added to that section, read:

15 196.24 Exemption for disabled ex-servicemember or surviving
 16 spouse; evidence of disability.—

17 (2) Any ex-servicemember as defined in s. 196.012(19) who
 18 is a bona fide resident of this state, who was discharged under
 19 honorable conditions, and who has been awarded the Purple Heart
 20 medal, or a combat decoration that is superior in precedence to
 21 the Purple Heart, is entitled to the exemption from taxation
 22 provided for in s. 3(b), Art. VII of the State Constitution, as
 23 provided in this subsection. Property to the value of \$10,000 in
 24 addition to the exemption offered in subsection (1) of such a
 25 person is exempt from taxation. The production by him or her of
 26 proof of being a Purple Heart medal recipient from the United
 27 States Government, the Department of Defense, or any Armed
 28 Service of the United States or its predecessor before the
 29 property appraiser of the county wherein the ex-servicemember's

Page 1 of 2

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

578-02603-24

20241684c1

30 property lies is prima facie evidence of the fact that he or she
 31 is entitled to the exemption. The unremarried surviving spouse
 32 of a recipient of such a Purple Heart, or a combat decoration
 33 that is superior in precedence to the Purple Heart, is also
 34 entitled to the exemption.

35 Section 2. This act shall take effect July 1, 2024.

Page 2 of 2

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



The Florida Senate

Committee Agenda Request

To: Senator Blaise Ingoglia, Chair
Committee on Finance and Tax

Subject: Committee Agenda Request

Date: January 29, 2024

I respectfully request that **Senate Bill # 1684**, relating to Property Tax Discount for Disabled Veterans, be placed on the:

- committee agenda at your earliest possible convenience.
- next committee agenda.

A handwritten signature in blue ink, appearing to read "Jay Collins", written over a horizontal line.

Senator Jay Collins
Florida Senate, District 14

The Florida Senate
APPEARANCE RECORD

Deliver both copies of this form to
Senate professional staff conducting the meeting

7.13.21
Meeting Date

FXT
Committee

1684
Bill Number or Topic

Amendment Barcode (if applicable)

Name Albert Palido Phone _____

Address 201 W Palb Av Email _____
Street

Tal FL 32301
City State Zip

Speaking: For Against Information **OR** Waive Speaking: In Support Against

PLEASE CHECK ONE OF THE FOLLOWING:

I am appearing without
compensation or sponsorship.

I am a registered lobbyist,
representing:

I am not a lobbyist, but received
something of value for my appearance
(travel, meals, lodging, etc.),
sponsored by:

Fla Assoc of Property Appraisers

While it is a tradition to encourage public testimony, time may not permit all persons wishing to speak to be heard at this hearing. Those who do speak may be asked to limit their remarks so that as many persons as possible can be heard. If you have questions about registering to lobby please see Fla. Stat. § 11.045 and Joint Rule 1. [2020-2022 Joint Rules.pdf flsenate.gov](#)

This form is part of the public record for this meeting.

S-001 (08/10/2021)

The Florida Senate

APPEARANCE RECORD

CS/SB 1684

02/13/2024

Meeting Date

Finance and Tax

Committee

Deliver both copies of this form to
Senate professional staff conducting the meeting

Bill Number or Topic

Amendment Barcode (if applicable)

Name Akin Akinyemi, Ph.D., Leon County Property Appraiser

Phone 850-606-6200

Address 315 S Calhoun St., Third Floor

Email aakinyemi@leonpa.gov

Street

Tallahassee

FL

32301

City

State

Zip

Speaking: For Against Information **OR** Waive Speaking: In Support Against

PLEASE CHECK ONE OF THE FOLLOWING:

I am appearing without compensation or sponsorship.

I am a registered lobbyist, representing:

I am not a lobbyist, but received something of value for my appearance (travel, meals, lodging, etc.), sponsored by:

While it is a tradition to encourage public testimony, time may not permit all persons wishing to speak to be heard at this hearing. Those who do speak may be asked to limit their remarks so that as many persons as possible can be heard. If you have questions about registering to lobby please see Fla. Stat. §11.045 and Joint Rule 1. [2020-2022 Joint Rules.pdf \(flsenate.gov\)](#)

This form is part of the public record for this meeting.

S-001 (08/10/2021)

02/13/2024

Meeting Date

Finance and Tax

Committee

The Florida Senate

APPEARANCE RECORD

Deliver both copies of this form to
Senate professional staff conducting the meeting

CS/SB 1684

Bill Number or Topic

Amendment Barcode (if applicable)

Name **Andy Janecek**

Phone **850-606-6200**

Address **315 S Calhoun St., Third Floor**

Email **ajanecek@leonpa.gov**

Street

Tallahassee

FL

32301

City

State

Zip

Speaking: For Against Information **OR** Waive Speaking: In Support Against

PLEASE CHECK ONE OF THE FOLLOWING:

I am appearing without compensation or sponsorship.

I am a registered lobbyist, representing:

I am not a lobbyist, but received something of value for my appearance (travel, meals, lodging, etc.), sponsored by:

While it is a tradition to encourage public testimony, time may not permit all persons wishing to speak to be heard at this hearing. Those who do speak may be asked to limit their remarks so that as many persons as possible can be heard. If you have questions about registering to lobby please see Fla. Stat. §11.045 and Joint Rule 1. [2020-2022 Joint Rules.pdf \(flsenate.gov\)](#)

This form is part of the public record for this meeting.

5-001 (08/10/2021)

2/13/24 / 37 SOB

Meeting Date

The Florida Senate APPEARANCE RECORD

SB 1684

Bill Number or Topic

Deliver both copies of this form to
Senate professional staff conducting the meeting

Finance and Tax

Committee

Amendment Barcode (if applicable)

Name **Bill Helmich**

Phone **8502513126**

Address **108 E Jefferson St, Suite C**

Email **bill@helmichconsulting.com**

Street

Tallahassee

FL

32301

City

State

Zip

Speaking: For Against Information **OR** Waive Speaking: In Support Against

PLEASE CHECK ONE OF THE FOLLOWING:

I am appearing without compensation or sponsorship.

I am a registered lobbyist, representing:

VFW / American Legion

I am not a lobbyist, but received something of value for my appearance (travel, meals, lodging, etc.), sponsored by:

While it is a tradition to encourage public testimony, time may not permit all persons wishing to speak to be heard at this hearing. Those who do speak may be asked to limit their remarks so that as many persons as possible can be heard. If you have questions about registering to lobby please see Fla. Stat. §11.045 and Joint Rule 1. [2020-2022 Joint Rules.pdf \(flsenate.gov\)](#)

This form is part of the public record for this meeting.

S-001 (08/10/2021)

The Florida Senate
BILL ANALYSIS AND FISCAL IMPACT STATEMENT

(This document is based on the provisions contained in the legislation as of the latest date listed below.)

Prepared By: The Professional Staff of the Committee on Finance and Tax

BILL: CS/SJR 1686

INTRODUCER: Finance and Tax Committee and Senator Collins

SUBJECT: Ad Valorem Tax

DATE: February 15, 2024

REVISED: _____

	ANALYST	STAFF DIRECTOR	REFERENCE	ACTION
1.	<u>Hackett</u>	<u>Ryon</u>	<u>CA</u>	Favorable
2.	<u>Shuler</u>	<u>Khan</u>	<u>FT</u>	Fav/CS
3.	_____	_____	<u>AP</u>	_____

Please see Section IX. for Additional Information:

COMMITTEE SUBSTITUTE - Substantial Changes

I. Summary:

CS/SJR 1686 proposes an amendment to the Florida Constitution to provide that a veteran or such veteran’s unremarried surviving spouse is eligible for an additional \$10,000 ad valorem homestead tax exemption if the veteran has been awarded the Purple Heart medal or any of the 9 additional listed medals of superior precedence.

If adopted by the Legislature, the proposed amendment will be submitted to Florida’s electors for approval or rejection at the next general election in November 2024.

If approved by at least 60 percent of the electors, the proposed amendment will take effect on January 1, 2025.

II. Present Situation:

General Overview of Property Taxation

The ad valorem tax or “property tax” is an annual tax levied by counties, municipalities, school districts, and some special districts. The tax is based on the taxable value of property as of

January 1 of each year.¹ The property appraiser annually determines the “just value”² of property within the taxing authority and then applies relevant exclusions, assessment limitations, and exemptions to determine the property’s “taxable value.”³ Property tax bills are mailed in November of each year based on the previous January 1 valuation.⁴ If a taxpayer furnishes the outstanding taxes within 30 days after the tax collector mailed the tax notice, the taxpayer will receive a 4 percent discount on the total amount of taxes due.⁵ The full amount of taxes is due by March 31 of the following year.⁶

The Florida Constitution prohibits the state from levying ad valorem taxes⁷ and it limits the Legislature’s authority to provide for property valuations at less than just value, unless expressly authorized.⁸

Homestead Exemptions

The Florida Constitution establishes homestead protections for certain residential real estate in the state in three distinct ways. First, it provides homesteads, property owned and maintained as a person’s primary residence, with an exemption from taxes.⁹ Second, the homestead provisions protect the homestead from forced sale by creditors.¹⁰ Third, the homestead provisions delineate the restrictions a homestead owner faces when attempting to alienate or devise the homestead property.¹¹

Every person having legal or equitable title to real estate and who maintains a permanent residence on the real estate is deemed to establish homestead property. Homestead property is eligible for a \$25,000 tax exemption applicable to all ad valorem tax levies, including levies by school districts.¹² An additional \$25,000 exemption applies to homestead property value between \$50,000 and \$75,000. This exemption does not apply to ad valorem taxes levied by school districts.¹³

¹ Both real property and tangible personal property are subject to tax. Section 192.001(12), F.S., defines “real property” as land, buildings, fixtures, and all other improvements to land. Section 192.001(11)(d), F.S., defines “tangible personal property” as all goods, chattels, and other articles of value capable of manual possession and whose chief value is intrinsic to the article itself.

² Property must be valued at “just value” for purposes of property taxation, unless the Florida Constitution provides otherwise. FLA. CONST. Art VII, s. 4. Just value has been interpreted by the courts to mean the fair market value that a willing buyer would pay a willing seller for the property in an arm’s-length transaction. *See, e.g., Walter v. Schuler*, 176 So. 2d 81 (Fla. 1965); *Deltona Corp. v. Bailey*, 336 So. 2d 1163 (Fla. 1976); *S. Bell Tel. & Tel. Co. v. Dade Cnty.*, 275 So. 2d 4 (Fla. 1973).

³ *See* ss. 192.001(2) and (16), F.S.

⁴ Section 197.322, F.S.; *see also* Florida Department of Revenue, Florida Property Tax Calendar, *available at* <https://floridarevenue.com/property/Documents/taxcalendar.pdf> (last visited Feb. 7, 2024).

⁵ Section 197.162, F.S.; *see also* Florida Department of Revenue, Tax Collector Calendar, *available at* <https://floridarevenue.com/property/Documents/tccalendar.pdf> (last visited Feb. 7, 2024).

⁶ Section 197.333, F.S.

⁷ FLA. CONST. art. VII, s. 1(a).

⁸ *See* FLA. CONST. art. VII, s. 4.

⁹ FLA. CONST. art. VII, s. 6.

¹⁰ FLA. CONST. art. X, s. 4.

¹¹ *Id.* at (c).

¹² FLA. CONST. art. VII, s. 6(a).

¹³ *Id.*

Annual Application

Each person or organization meeting the criteria for an ad valorem tax exemption may claim the exemption if the claimant held legal title to the real or personal property subject to the exemption on January 1.¹⁴ The application for exemption must be filed with the property appraiser on or before March 1, and failure to make an application constitutes a waiver of the exemption for that year.¹⁵ The application must list and describe the property for which the exemption is being claimed and certify the ownership and use of the property.¹⁶ The claimant must reapply for the exemption on an annual basis unless the property appraiser (subject to approval by a vote of the governing body of the county) has waived the annual application requirement for a property after an initial application is made and the exemption granted.¹⁷

Exemption for Veterans with Total and Permanent Service-Connected Disability

The homestead property of a veteran who was honorably discharged with a service-connected total and permanent disability is exempt from taxation.¹⁸ To qualify for this exemption, the veteran must be a permanent resident of the state on January 1 of the tax year for which exemption is being claimed or must have been a permanent resident of this state on January 1 of the year the veteran died.¹⁹ If the veteran predeceases their spouse, the spouse may continue to receive the exemption as long as the property remains the homestead property of the spouse, and the spouse is unmarried.²⁰

A totally and permanently disabled veteran, or his or her surviving spouse, who acquires legal or beneficial title to property between January 1 and November 1, may receive a prorated refund of the ad valorem taxes paid for the newly acquired property as of the date of the property transfer provided they were eligible for and granted the exemption on another homestead property in the previous tax year.²¹

Tax Discount on Homestead Property for a Combat-disabled Veteran

In addition to the property tax exemptions described above, certain combat-disabled veterans are entitled to a discount on their homestead property taxes.²² The discount is calculated as a percentage equal to the percentage of the veteran's permanent, service-connected disability.²³ The discount is applied as a reduction to the taxable value of the homestead property.²⁴

To qualify for the tax discount, the veteran must:

- Be aged 65 or older;

¹⁴ Section 196.011(1)(a), F.S.

¹⁵ Section 196.011(1), F.S. But see s. 196.011(7) and (8) for conditions when the exemption may be granted if an application is filed after March 1.

¹⁶ Section 196.011(1)(a), F.S.

¹⁷ Section 196.011(5) and (9)(a), F.S.

¹⁸ Section 196.081(1), F.S.

¹⁹ *Id.*

²⁰ Section 196.081(3), F.S.

²¹ Section 196.081(1)(b), F.S.

²² FLA. CONST. art. VII, s. 6(e);, s. 196.082, F.S.

²³ Section 196.082(2), F.S.

²⁴ Section 196.082(6), F.S.

- Be partially or totally disabled with combat-related disabilities; and
- Have received an honorable discharge.²⁵

In addition to filing an application with the county tax appraiser for the discount, an eligible veteran must also provide to the tax appraiser by March 1:

- An official letter from the United States Department of Veterans Affairs which includes the percentage of the veteran's service-connected disability and evidence that reasonably identifies the disability as combat-related;
- A copy of the veteran's honorable discharge; and
- Proof of age as of January 1 of the year to which the discount will apply.²⁶

Armed Forces Decorations and Awards

George Washington established the first system for recognizing the heroic acts of military servicemembers on August 7, 1782.²⁷ When first established by George Washington during the Revolutionary War, the award was initially known as the Badge of Military Merit, then brought into its modern form as the Purple Heart in 1932.²⁸ It is a medal awarded to any member of the Armed Forces of the United States who, during service, has been wounded, was killed, or died of wounds received in any action or as the result of an act of any hostile foreign force.²⁹ Rather than being recommended for the honor, as with all other military decorations, a servicemember is entitled to the Purple Heart after meeting the set criteria.³⁰

On December 21, 1861, Abraham Lincoln established the next award, the Medal of Honor, which was initially for members of the Navy and Marine Corps, then later expanded to all services.³¹ Numerous decorations and awards have been created since then, but the Medal of Honor remains the highest military decoration that can be awarded by this nation.³² Behind the Medal of Honor, but superior in precedence to the Purple Heart, are The Navy Cross, The Air Force Cross, The Distinguished Service Cross, The Distinguished Service Medal with Combat V, The Silver Star, The Legion of Merit with Combat V, The Distinguished Flying Cross, and The Bronze Star with Combat V.³³

III. Effect of Proposed Changes:

The joint resolution proposes an amendment to the Florida Constitution to provide that a veteran or such veteran's unmarried surviving spouse is eligible for an additional \$10,000 ad valorem homestead tax exemption if the veteran has been awarded the Purple Heart medal or any of the 9 additional listed medals of superior precedence, which are: The Medal of Honor, The Navy

²⁵ Section 196.082(1), F.S.

²⁶ Section 196.082(4), F.S.

²⁷ AMERICAN FORCES INFORMATION SERVICE, ARMED FORCES DECORATIONS AND AWARDS, 1 (1992) available at <https://history.army.mil/moh/Armed-Forces-Decorations-and-Awards.pdf>

²⁸ *Id.*

²⁹ United State Army Human Resources Command, *Purple Heart*, Nov. 08, 2023, <https://www.hrc.army.mil/content/Purple%20Heart> (last visited Feb. 7, 2024).

³⁰ *Id.*

³¹ AMERICAN FORCES INFORMATION SERVICE, *supra* note 27.

³² *Id.*

³³ *See id.* at 22-31.

Cross, The Air Force Cross, The Distinguished Service Cross, The Distinguished Service Medal with Combat V, The Silver Star, The Legion of Merit with Combat V, The Distinguished Flying Cross, and The Bronze Star with Combat V.

Applicants are required to submit official documentation of the receipt of a specified medal by March 1. Property appraisers are required to notify applicants in writing of the reasons for denial of a request for exemption, at which point veterans may reapply. The Legislature is authorized to waive the requirement for veterans to reapply annually after they receive the exemption for the first time.

The SJR provides a carry-over to surviving spouses who hold title to the property until the time the surviving spouse remarries or sells or otherwise disposes of the property. The carry-over may be transferred to a new property if the spouse sells the property and does not remarry, and the amount may not be more than the dollar amount granted on the most recent tax roll.

If adopted by the Legislature, the proposed amendment will be submitted to Florida's electors for approval or rejection at the next general election in November 2024.

If approved by at least 60 percent of the electors, the proposed amendment will take effect on January 1, 2025.

IV. Constitutional Issues:

A. Municipality/County Mandates Restrictions:

The mandate provisions in Article VII, section 18 of the Florida Constitution, do not apply to joint resolutions.

B. Public Records/Open Meetings Issues:

None.

C. Trust Funds Restrictions:

None.

D. State Tax or Fee Increases:

None.

E. Other Constitutional Issues:

Article XI, s. 1 of the Florida Constitution authorizes the Legislature to propose amendments to the Florida Constitution by joint resolution approved by a three-fifths vote of the membership of each house. Article XI, s. 5(a) of the Florida Constitution

requires the amendment be placed before the electorate at the next general election³⁴ held more than 90 days after the proposal has been filed with the Secretary of State or at a special election held for that purpose. Constitutional amendments submitted to the electors must be printed in clear and unambiguous language on the ballot.³⁵

Article XI, s. 5(d) of the Florida Constitution requires proposed amendments or constitutional revisions to be published in a newspaper of general circulation in each county where a newspaper is published. The amendment or revision must be published once in the 10th week and again in the 6th week immediately preceding the week the election is held.

Article XI, s. 5(e) of the Florida Constitution requires approval by 60 percent of voters for a constitutional amendment to take effect. The amendment, if approved, becomes effective on the first Tuesday after the first Monday in January following the election, or on such other date as may be specified in the amendment.

V. Fiscal Impact Statement:

A. Tax/Fee Issues:

The Revenue Estimating Conference has not yet reviewed this bill.

B. Private Sector Impact:

None.

C. Government Sector Impact:

Article XI, Section 5(d) of the Florida Constitution requires proposed amendments or constitutional revisions to be published in a newspaper of general circulation in each county where a newspaper is published. The amendment or revision must be published in the 10th week and again in the 6th week immediately preceding the week the election is held.

The Division of Elections (division) within the Department of State pays for publication costs to advertise all constitutional amendments in both English and Spanish,³⁶ typically paid from non-recurring General Revenue funds.³⁷ Accurate cost estimates for the next constitutional amendment advertising cannot be determined until the total number of amendments to be advertised is known and updated quotes are obtained from newspapers.

³⁴ Section 97.021(17), F.S., defines “general election” as an election held on the first Tuesday after the first Monday in November in the even-numbered years, for the purpose of filling national, state, county, and district offices and for voting on constitutional amendments not otherwise provided for by law.

³⁵ Section 101.161(1), F.S.

³⁶ Pursuant to *Section 203 of the Voting Rights Act (52 U.S.C.A. § 10503)*.

³⁷ *See, e.g., Ch. 2022-156, Specific Appropriation 3137, Laws of Fla.*

There is an unknown additional cost for the printing and distributing of the constitutional amendments, in poster or booklet form, in English and Spanish, for each of the 67 Supervisors of Elections to post or make available at each polling room or each voting site, as required by s. 101.171, F.S. Historically, the division has printed and distributed booklets that include the ballot title, ballot summary, text of the constitutional amendment, and, if applicable, the financial impact statement.

VI. Technical Deficiencies:

None.

VII. Related Issues:

None.

VIII. Statutes Affected:

This resolution substantially amends section 6, Article VII of the Florida Constitution.

This resolution also creates a new section in Article XII of the Florida Constitution.

IX. Additional Information:

A. Committee Substitute – Statement of Changes:

(Summarizing differences between the Committee Substitute and the prior version of the bill.)

Committee Substitute by Finance and Tax on February 13, 2024:

The committee substitute:

- Restored current constitutional language to maintain the existing discount for partially or totally permanently disabled veterans age 65 or older by placing the proposed exemption for veteran medal recipients in a separate subsection of the Florida Constitution.
- Lists 9 medals in addition to the Purple Heart that will allow a veteran to qualify.
- Provides for carry-over to surviving spouses under certain conditions.
- Specifies application requirements and authorizes the Legislature to waive annual application in subsequent years.

B. Amendments:

None.



287904

LEGISLATIVE ACTION

Senate	.	House
Comm: RCS	.	
02/13/2024	.	
	.	
	.	
	.	

The Committee on Finance and Tax (Collins) recommended the following:

Senate Amendment (with ballot and title amendments)

Delete lines 77 - 140

and insert:

(e) (1) Each veteran who is age 65 or older who is partially or totally permanently disabled shall receive a discount from the amount of the ad valorem tax otherwise owed on homestead property the veteran owns and resides in if the disability was combat related and the veteran was honorably discharged upon separation from military service. The discount shall be in a



287904

11 percentage equal to the percentage of the veteran's permanent,
12 service-connected disability as determined by the United States
13 Department of Veterans Affairs. To qualify for the discount
14 granted by this paragraph, an applicant must submit to the
15 county property appraiser, by March 1, an official letter from
16 the United States Department of Veterans Affairs stating the
17 percentage of the veteran's service-connected disability and
18 such evidence that reasonably identifies the disability as
19 combat related and a copy of the veteran's honorable discharge.
20 If the property appraiser denies the request for a discount, the
21 appraiser must notify the applicant in writing of the reasons
22 for the denial, and the veteran may reapply. The Legislature
23 may, by general law, waive the annual application requirement in
24 subsequent years.

25 (2) If a veteran who receives the discount described in
26 paragraph (1) predeceases his or her spouse, and if, upon the
27 death of the veteran, the surviving spouse holds the legal or
28 beneficial title to the homestead property and permanently
29 resides thereon, the discount carries over to the surviving
30 spouse until he or she remarries or sells or otherwise disposes
31 of the homestead property. If the surviving spouse sells or
32 otherwise disposes of the property, a discount not to exceed the
33 dollar amount granted from the most recent ad valorem tax roll
34 may be transferred to the surviving spouse's new homestead
35 property, if used as his or her permanent residence and he or
36 she has not remarried.

37 (3) This subsection is self-executing and does not require
38 implementing legislation.

39 (f) By general law and subject to conditions and



287904

40 limitations specified therein, the Legislature may provide ad
41 valorem tax relief equal to the total amount or a portion of the
42 ad valorem tax otherwise owed on homestead property to:

43 (1) The surviving spouse of a veteran who died from
44 service-connected causes while on active duty as a member of the
45 United States Armed Forces.

46 (2) The surviving spouse of a first responder who died in
47 the line of duty.

48 (3) A first responder who is totally and permanently
49 disabled as a result of an injury or injuries sustained in the
50 line of duty. Causal connection between a disability and service
51 in the line of duty shall not be presumed but must be determined
52 as provided by general law. For purposes of this paragraph, the
53 term "disability" does not include a chronic condition or
54 chronic disease, unless the injury sustained in the line of duty
55 was the sole cause of the chronic condition or chronic disease.

56

57 As used in this subsection and as further defined by general
58 law, the term "first responder" means a law enforcement officer,
59 a correctional officer, a firefighter, an emergency medical
60 technician, or a paramedic, and the term "in the line of duty"
61 means arising out of and in the actual performance of duty
62 required by employment as a first responder.

63 (g) (1) Each veteran who has received the Purple Heart medal
64 shall receive an exemption up to \$10,000 from the ad valorem tax
65 otherwise owed on homestead property the veteran owns and
66 resides on if the veteran was honorably discharged upon
67 separation from military service. To qualify for the exemption
68 granted by this paragraph, an applicant must submit to the



287904

69 county property appraiser, by March 1, a copy of official
70 documentation from the United States Government of the veteran's
71 receipt of the Purple Heart medal and a copy of the veteran's
72 honorable discharge. If the property appraiser denies the
73 request for an exemption, the appraiser must notify the
74 applicant in writing of the reasons for the denial, and the
75 veteran may reapply. The Legislature may, by general law, waive
76 the annual application requirement in subsequent years.

77 (2) If a veteran who receives the exemption described in
78 paragraph (1) predeceases his or her spouse, and if, upon the
79 death of the veteran, the surviving spouse holds the legal or
80 beneficial title to the homestead property and permanently
81 resides thereon, the exemption carries over to the surviving
82 spouse until he or she remarries or sells or otherwise disposes
83 of the homestead property. If the surviving spouse sells or
84 otherwise disposes of the property, an exemption not to exceed
85 the dollar amount granted from the most recent ad valorem tax
86 roll may be transferred to the surviving spouse's new homestead
87 property, if used as his or her permanent residence and he or
88 she has not remarried.

89 ARTICLE XII

90 SCHEDULE

91 Ad valorem tax exemption for veteran recipients of the
92 Purple Heart medal.—The amendment to Section 6 of Article VII,
93 relating to the ad valorem tax exemption for veterans who have
94 received the Purple Heart medal and their surviving spouses, and
95

96 ===== B A L L O T S T A T E M E N T A M E N D M E N T =====

97 And the ballot statement is amended as follows:



287904

98 Delete lines 147 - 155

99 and insert:

100 AD VALOREM TAX EXEMPTION FOR VETERAN RECIPIENTS OF THE
101 PURPLE HEART MEDAL.—Proposing an amendment to the State
102 Constitution to provide a \$10,000 exemption from ad valorem tax
103 on homestead property to veterans who have received the Purple
104 Heart medal. If a veteran who has received the exemption
105 predeceases his or her spouse, the amendment allows the
106 exemption to carry over to the surviving spouse. If approved,
107

108 ===== T I T L E A M E N D M E N T =====

109 And the title is amended as follows:

110 Delete lines 4 - 7

111 and insert:

112 Article XII of the State Constitution to provide an ad
113 valorem homestead property tax exemption to veteran
114 recipients of the Purple Heart medal and their
115 surviving spouses, and to provide an effective date.



473868

LEGISLATIVE ACTION

Senate	.	House
Comm: RCS	.	
02/13/2024	.	
	.	
	.	
	.	

The Committee on Finance and Tax (Collins) recommended the following:

1 **Senate Amendment to Amendment (287904) (with directory and**
2 **title amendments)**

3
4 Delete lines 63 - 94
5 and insert:

6 (g) (1) Each veteran who has received any of the following
7 medals shall receive an exemption up to \$10,000 from the ad
8 valorem tax otherwise owed on homestead property the veteran
9 owns and resides thereon if the veteran was honorably discharged
10 upon separation from military service:



473868

- 11 a. The Purple Heart.
12 b. The Medal of Honor.
13 c. The Navy Cross.
14 d. The Air Force Cross.
15 e. The Distinguished Service Cross.
16 f. The Distinguished Service Medal with Combat V.
17 g. The Silver Star.
18 h. The Legion of Merit with Combat V.
19 i. The Distinguished Flying Cross.
20 j. The Bronze Star with Combat V.
21 (2) To qualify for the exemption granted by paragraph (1),
22 an applicant must submit to the county property appraiser, by
23 March 1, a copy of official documentation from the United States
24 Government of the veteran's receipt of a medal specified in
25 paragraph (1) and proof of the veteran's honorable discharge. If
26 the property appraiser denies the request for an exemption, the
27 appraiser must notify the applicant in writing of the reasons
28 for the denial, and the veteran may reapply. The Legislature
29 may, by general law, waive the annual application requirement in
30 subsequent years.
31 (3) If a veteran who receives the exemption described in
32 paragraph (1) predeceases his or her spouse, and if, upon the
33 death of the veteran, the surviving spouse holds the legal or
34 beneficial title to the homestead property and permanently
35 resides thereon, the exemption carries over to the surviving
36 spouse until he or she remarries or sells or otherwise disposes
37 of the homestead property. If the surviving spouse sells or
38 otherwise disposes of the property, an exemption not to exceed
39 the dollar amount granted from the most recent ad valorem tax



40 roll may be transferred to the surviving spouse's new homestead
41 property, if used as his or her permanent residence and he or
42 she has not remarried.

43 ARTICLE XII

44 SCHEDULE

45 Ad valorem tax exemption for veteran recipients of certain
46 medals.-The amendment to Section 6 of Article VII, relating to
47 the ad valorem tax exemption for veterans who have received
48 certain medals and their surviving spouses, and

49
50 ===== D I R E C T O R Y C L A U S E A M E N D M E N T =====

51 And the directory clause is amended as follows:

52 Delete lines 100 - 104

53 and insert:

54 AD VALOREM TAX EXEMPTION FOR VETERAN RECIPIENTS OF CERTAIN
55 MEDALS.-Proposing an amendment to the State Constitution to
56 provide a \$10,000 exemption from ad valorem tax on homestead
57 property to veterans who have received certain medals. If a
58 veteran who has received the exemption

59
60 ===== T I T L E A M E N D M E N T =====

61 And the title is amended as follows:

62 Delete line 114

63 and insert:

64 recipients of certain medals and their

By Senator Collins

14-00924A-24

20241686__

Senate Joint Resolution

A joint resolution proposing an amendment to Section 6 of Article VII and the creation of a new section in Article XII of the State Constitution to revise the requirements for a discount from the amount of ad valorem tax owed on homestead property for certain disabled veterans and to provide an effective date.

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

That the following amendment to Section 6 of Article VII and the creation of a new section in Article XII of the State Constitution are agreed to and shall be submitted to the electors of this state for approval or rejection at the next general election or at an earlier special election specifically authorized by law for that purpose:

ARTICLE VII

FINANCE AND TAXATION

SECTION 6. Homestead exemptions.-

(a) Every person who has the legal or equitable title to real estate and maintains thereon the permanent residence of the owner, or another legally or naturally dependent upon the owner, shall be exempt from taxation thereon, except assessments for special benefits, up to the assessed valuation of twenty-five thousand dollars and, for all levies other than school district levies, on the assessed valuation greater than fifty thousand dollars and up to seventy-five thousand dollars, upon establishment of right thereto in the manner prescribed by law. The real estate may be held by legal or equitable title, by the

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

14-00924A-24

20241686__

entireties, jointly, in common, as a condominium, or indirectly by stock ownership or membership representing the owner's or member's proprietary interest in a corporation owning a fee or a leasehold initially in excess of ninety-eight years. The exemption shall not apply with respect to any assessment roll until such roll is first determined to be in compliance with the provisions of section 4 by a state agency designated by general law. This exemption is repealed on the effective date of any amendment to this Article which provides for the assessment of homestead property at less than just value.

(b) Not more than one exemption shall be allowed any individual or family unit or with respect to any residential unit. No exemption shall exceed the value of the real estate assessable to the owner or, in case of ownership through stock or membership in a corporation, the value of the proportion which the interest in the corporation bears to the assessed value of the property.

(c) By general law and subject to conditions specified therein, the Legislature may provide to renters, who are permanent residents, ad valorem tax relief on all ad valorem tax levies. Such ad valorem tax relief shall be in the form and amount established by general law.

(d) The legislature may, by general law, allow counties or municipalities, for the purpose of their respective tax levies and subject to the provisions of general law, to grant either or both of the following additional homestead tax exemptions:

(1) An exemption not exceeding fifty thousand dollars to a person who has the legal or equitable title to real estate and maintains thereon the permanent residence of the owner, who has

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14-00924A-24 20241686__

59 attained age sixty-five, and whose household income, as defined
60 by general law, does not exceed twenty thousand dollars; or
61 (2) An exemption equal to the assessed value of the
62 property to a person who has the legal or equitable title to
63 real estate with a just value less than two hundred and fifty
64 thousand dollars, as determined in the first tax year that the
65 owner applies and is eligible for the exemption, and who has
66 maintained thereon the permanent residence of the owner for not
67 less than twenty-five years, who has attained age sixty-five,
68 and whose household income does not exceed the income limitation
69 prescribed in paragraph (1).

70
71 The general law must allow counties and municipalities to grant
72 these additional exemptions, within the limits prescribed in
73 this subsection, by ordinance adopted in the manner prescribed
74 by general law, and must provide for the periodic adjustment of
75 the income limitation prescribed in this subsection for changes
76 in the cost of living.

77 (e) (1) Each veteran ~~who is age 65 or older~~ who is partially
78 or totally permanently disabled shall receive a discount from
79 the amount of the ad valorem tax otherwise owed on homestead
80 property the veteran owns and resides in if the disability was
81 combat related, ~~and~~ the veteran was honorably discharged upon
82 separation from military service, and the veteran received the
83 Purple Heart medal. The discount shall be in a percentage equal
84 to the percentage of the veteran's permanent, service-connected
85 disability as determined by the United States Department of
86 Veterans Affairs. To qualify for the discount granted by this
87 paragraph, an applicant must submit to the county property

Page 3 of 6

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14-00924A-24 20241686__

88 appraiser, by March 1, an official letter from the United States
89 Department of Veterans Affairs stating the percentage of the
90 veteran's service-connected disability and such evidence that
91 reasonably identifies the disability as combat related and a
92 copy of the veteran's honorable discharge. If the property
93 appraiser denies the request for a discount, the appraiser must
94 notify the applicant in writing of the reasons for the denial,
95 and the veteran may reapply. The Legislature may, by general
96 law, waive the annual application requirement in subsequent
97 years.

98 (2) If a veteran who receives the discount described in
99 paragraph (1) predeceases his or her spouse, and if, upon the
100 death of the veteran, the surviving spouse holds the legal or
101 beneficial title to the homestead property and permanently
102 resides thereon, the discount carries over to the surviving
103 spouse until he or she remarries or sells or otherwise disposes
104 of the homestead property. If the surviving spouse sells or
105 otherwise disposes of the property, a discount not to exceed the
106 dollar amount granted from the most recent ad valorem tax roll
107 may be transferred to the surviving spouse's new homestead
108 property, if used as his or her permanent residence and he or
109 she has not remarried.

110 (3) This subsection is self-executing and does not require
111 implementing legislation.

112 (f) By general law and subject to conditions and
113 limitations specified therein, the Legislature may provide ad
114 valorem tax relief equal to the total amount or a portion of the
115 ad valorem tax otherwise owed on homestead property to:

116 (1) The surviving spouse of a veteran who died from

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14-00924A-24 20241686__

117 service-connected causes while on active duty as a member of the
118 United States Armed Forces.

119 (2) The surviving spouse of a first responder who died in
120 the line of duty.

121 (3) A first responder who is totally and permanently
122 disabled as a result of an injury or injuries sustained in the
123 line of duty. Causal connection between a disability and service
124 in the line of duty shall not be presumed but must be determined
125 as provided by general law. For purposes of this paragraph, the
126 term "disability" does not include a chronic condition or
127 chronic disease, unless the injury sustained in the line of duty
128 was the sole cause of the chronic condition or chronic disease.

129

130 As used in this subsection and as further defined by general
131 law, the term "first responder" means a law enforcement officer,
132 a correctional officer, a firefighter, an emergency medical
133 technician, or a paramedic, and the term "in the line of duty"
134 means arising out of and in the actual performance of duty
135 required by employment as a first responder.

136

ARTICLE XII

137

SCHEDULE

138 Ad valorem tax discount for certain permanently disabled
139 veterans.—The amendment to Section 6 of Article VII, relating to
140 the ad valorem tax discount for certain disabled veterans, and
141 this section shall take effect January 1, 2025.

142

BE IT FURTHER RESOLVED that the following statement be
143 placed on the ballot:

144

CONSTITUTIONAL AMENDMENT

145

ARTICLE VII, SECTION 6

Page 5 of 6

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14-00924A-24 20241686__

146

ARTICLE XII

147

AD VALOREM TAX DISCOUNT FOR CERTAIN VETERANS WITH COMBAT-
148 RELATED DISABILITIES.—Revises eligibility for receiving the ad
149 valorem tax discount on homestead property for disabled veterans
150 to include all veterans with a combat-related disability,
151 regardless of age, who were honorably discharged upon separation
152 from military service and received the Purple Heart medal.
153 Current law provides the discount for veterans with a combat-
154 related disability who are age 65 or older and honorably
155 discharged upon separation from military service. If approved,
156 this amendment takes effect January 1, 2025.

Page 6 of 6

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The Florida Senate

Committee Agenda Request

To: Senator Blaise Ingoglia, Chair
Committee on Finance and Tax

Subject: Committee Agenda Request

Date: January 29, 2024

I respectfully request that **Senate Joint Resolution # 1686**, relating to Ad Valorem Tax, be placed on the:

- committee agenda at your earliest possible convenience.
- next committee agenda.

A handwritten signature in cursive script, appearing to read "Jay Collins", written over a horizontal line.

Senator Jay Collins
Florida Senate, District 14

2/13/24 / 37 SOB

Meeting Date

Finance and Tax

Committee

Name **Bill Helmich**

Address **108 E Jefferson St, Suite C**

Street

Tallahassee

City

FL

State

32301

Zip

The Florida Senate

APPEARANCE RECORD

Deliver both copies of this form to
Senate professional staff conducting the meeting

SJR 1686

Bill Number or Topic

Amendment Barcode (if applicable)

Phone **8502513126**

Email **bill@helmichconsulting.com**

Speaking: For Against Information **OR** Waive Speaking: In Support Against

PLEASE CHECK ONE OF THE FOLLOWING:

I am appearing without compensation or sponsorship.

I am a registered lobbyist, representing:

VFW / American Legion

I am not a lobbyist, but received something of value for my appearance (travel, meals, lodging, etc.), sponsored by:

While it is a tradition to encourage public testimony, time may not permit all persons wishing to speak to be heard at this hearing. Those who do speak may be asked to limit their remarks so that as many persons as possible can be heard. If you have questions about registering to lobby please see Fla. Stat. §11.045 and Joint Rule 1. [2020-2022 Joint Rules.pdf \(flsenate.gov\)](#)

This form is part of the public record for this meeting.

S-001 (08/10/2021)

The Florida Senate

APPEARANCE RECORD

Deliver both copies of this form to
Senate professional staff conducting the meeting

2-13-24

Meeting Date

FXT

Committee

1686

Bill Number or Topic

Amendment Barcode (if applicable)

Name

Albert Balido

Phone

Address

201 W Park Ave

Email

Street

Tall FL 32301

City

State

Zip

Speaking:

For

Against

Information

OR

Waive Speaking:

In Support

Against

PLEASE CHECK ONE OF THE FOLLOWING:

I am appearing without
compensation or sponsorship.

I am a registered lobbyist,
representing:

Fla Assoc. of Property Appraisers

I am not a lobbyist, but received
something of value for my appearance
(travel, meals, lodging, etc.),
sponsored by:

While it is a tradition to encourage public testimony, time may not permit all persons wishing to speak to be heard at this hearing. Those who do speak may be asked to limit their remarks so that as many persons as possible can be heard. If you have questions about registering to lobby please see Fla. Stat. §11.045 and Joint Rule 1. [2020-2022 Joint Rules of the Florida Senate](https://www.flsenate.gov)

This form is part of the public record for this meeting.

S-001 (08/10/2021)

CourtSmart Tag Report

Room: SB 37
Caption: Senate Committee on Finance and Tax

Case No.:

Type:
Judge:

Started: 2/13/2024 1:31:45 PM

Ends: 2/13/2024 3:01:33 PM

Length: 01:29:49

1:31:44 PM Meeting called to order
1:31:52 PM Roll call
1:32:04 PM Quorum is present
1:32:13 PM Tab 2 SJR 618 by Senator Simon
1:32:22 PM Senator Simon is recognized to explain the SJR
1:33:21 PM Public testimony recognized
1:33:47 PM Senator Simon recognized to close on the SJR
1:33:56 PM Roll call
1:34:07 PM Reported favorably
1:34:14 PM Tab 1 CS/SB 616 by Senator Simon
1:34:20 PM Senator Simon recognized to explain the bill
1:34:58 PM Take up amendment barcode #606452
1:35:05 PM Senator Simon recognized to explain the amendment
1:35:11 PM Amendment adopted
1:35:15 PM Public testimony recognized
1:35:36 PM Senator Simon recognized to close on the bill as amended
1:35:46 PM Roll call
1:36:00 PM Reported favorably
1:36:11 PM Tab 4 SB 1030 by Senator Rodriguez
1:36:18 PM Senator Rodriguez recognized to explain the bill
1:37:16 PM Take up amendment barcode #707518
1:37:30 PM Amendment withdrawn
1:37:40 PM Take up amendment barcode #205702
1:37:50 PM Senator Rodriguez recognized to explain the amendment
1:38:00 PM Amendment adopted
1:38:05 PM Take up amendment barcode #230238
1:38:11 PM Senator Rodriguez recognized to explain the amendment
1:39:12 PM Senator Berman recognized for question
1:39:56 PM Senator Rodriguez recognized for answer
1:40:11 PM Amendment adopted
1:40:16 PM Back on the bill as amended
1:40:21 PM Senator Pizzo recognized for question on the bill as amended
1:40:51 PM Public testimony recognized
1:41:16 PM Senator Pizzo recognized for question
1:41:59 PM Senator Rodriguez recognized to close on the bill as amended
1:42:09 PM Roll call
1:42:15 PM Reported favorably
1:42:36 PM Tab 6 SJR 1686 by Senator Collins
1:42:53 PM Senator Collins recognized to explain the SJR
1:43:24 PM Take up amendment barcode #287904
1:43:30 PM Senator Collins recognized to explain the amendment
1:44:35 PM Take up amendment barcode #437868
1:44:40 PM Senator Collins recognized to explain the amendment to the amendment
1:45:16 PM Recording Paused
1:45:44 PM Recording Resumed
1:47:19 PM Amendment to the amendment adopted
1:47:24 PM Back on the amendment barcode #287904
1:47:34 PM Amendment adopted
1:47:37 PM Back on the bill as amended
1:47:51 PM Public testimony from Bill Helmich
1:48:29 PM Public testimony recognized
1:48:34 PM Senator Collins recognized to close on the SJR as amended

1:48:47 PM Roll call
1:49:04 PM Reported favorably
1:49:09 PM Tab 5 CS/SB 1684 by Senator Collins
1:49:19 PM Senator Collins recognized to explain the bill
1:49:37 PM Take up amendment barcode #407070
1:49:49 PM Senator Collins recognized to explain the amendment
1:50:12 PM Take up amendment to the amendment barcode #805652
1:50:30 PM Senator Collins recognized to explain the amendment to the amendment
1:50:39 PM Amendment to the amendment adopted
1:50:44 PM Amendment as amended adopted
1:50:52 PM Back on the bill as amended
1:51:03 PM Public testimony recognized
1:51:36 PM Senator Collins recognized to close on the bill
1:51:45 PM Roll call
1:52:00 PM Reported favorably
1:52:12 PM Informal recess
1:52:21 PM Recording Paused
1:58:29 PM Recording Resumed
1:58:34 PM Tab 3 SB 886 by Senator Gruters
1:58:44 PM Senator Gruters recognized to explain the bill
1:59:35 PM Senator Pizzo recognized for question
2:00:25 PM Senator Gruters recognized for answer
2:02:02 PM Senator Pizzo recognized for question
2:02:11 PM Back and forth recognized
2:04:50 PM Senator Berman recognized for question
2:05:19 PM Senator Gruters recognized for answer
2:05:54 PM Follow up question from Senator Berman
2:06:03 PM Senator Gruters recognized for answer
2:06:10 PM Senator Berman recognized for question
2:06:20 PM Senator Gruters recognized for answer
2:06:34 PM Back and forth
2:07:47 PM Senator Pizzo recognized for question
2:08:03 PM Senator Gruters recognized for answer
2:08:16 PM Senator Pizzo recognized for question
2:08:47 PM Senator Gruters recognized for answer
2:08:56 PM Senator Pizzo recognized for question
2:09:37 PM Public testimony from Elyn Bogdanoff
2:14:08 PM Senator Pizzo recognized for question
2:16:38 PM Chair Ingoglia recognized for question
2:19:40 PM Chair Ingoglia recognized for a follow up
2:20:31 PM Chair Ingoglia recognized for a follow up
2:21:23 PM Senator Pizzo recognized for question
2:21:45 PM Public testimony from Bob McKee
2:24:10 PM Public testimony from Marquise McMiller
2:28:02 PM Senator Pizzo recognized for question
2:28:41 PM Senator Ingoglia recognized for question
2:28:55 PM Senator Pizzo recognized for question
2:29:23 PM Public testimony from Loren Levy
2:35:29 PM Senator Pizzo recognized for question
2:36:15 PM Senator Pizzo recognized for a follow up question
2:36:58 PM Chair Ingoglia recognized for question
2:37:48 PM Chair Ingoglia recognized for a follow up
2:38:43 PM Back and forth
2:40:55 PM Senator Pizzo recognized for question
2:42:30 PM Back and forth
2:44:56 PM Senator Hutson recognized for question
2:46:42 PM Back and forth
2:47:26 PM Chair Ingoglia recognized for question
2:48:41 PM Chair Ingoglia recognized for a follow up question
2:50:28 PM Public testimony from Jessica Janasiewicz
2:51:37 PM Chair Ingoglia recognized for comments
2:51:59 PM Senator Pizzo recognized for comments

2:52:26 PM Public testimony recognized
2:52:35 PM Senator Pizzo recognized for debate
2:53:23 PM Senator Hutson recognized for debate
2:54:43 PM Senator Berman recognized for debate
2:55:51 PM Senator Pizzo recognized for debate
2:56:19 PM Chair Ingoglia recognized for debate
2:58:27 PM Senator Gruters recognized to close on the bill
3:00:30 PM Roll call
3:00:40 PM Reported favorably
3:00:55 PM Senator Boyd votes in the affirmative for CS/SB 616, SJR 618, SB 1030, SJR 1686, CS/SB 1684
3:01:16 PM Senator Pizzo moves that we adjourn
3:01:25 PM Meeting adjourned