Tab 1	**SB 1070** by **Wright**; (Similar to H 00717) Space Florida

531990	A	S	MS, Wright	Delete L.106:	01/21 07:34 AM

Tab 2	**SB 1074** by **Wright**; (Identical to H 00879) Surviving Spouse Ad Valorem Tax Reduction

147800	A	S	MS, Wright	Delete L.51:	01/21 07:35 AM

Tab 3	**SJR 1076** by **Wright**; (Identical to H 00877) Surviving Spouse Ad Valorem Tax Reduction

Tab 4	**SB 1078** by **Wright**; (Identical to H 00881) Special Election/Surviving Spouse Ad Valorem Tax Reduction

337894	A	S	MS, Wright	Delete L.25 - 35:	01/21 07:35 AM

Tab 5	**SB 1260** by **Albritton**; (Similar to H 00981) Florida Space Exploration Monument

The Florida Senate

COMMITTEE MEETING EXPANDED AGENDA

MILITARY AND VETERANS AFFAIRS AND SPACE
Senator Wright, Chair
Senator Cruz, Vice Chair

MEETING DATE: Wednesday, January 22, 2020
TIME: 8:30—10:00 a.m.
PLACE: *Mallory Horne Committee Room,* 37 Senate Building

MEMBERS: Senator Wright, Chair; Senator Cruz, Vice Chair; Senators Broxson, Gainer, Harrell, Pizzo, and Torres

TAB	BILL NO. and INTRODUCER	BILL DESCRIPTION and SENATE COMMITTEE ACTIONS	COMMITTEE ACTION
1	**SB 1070** Wright (Similar H 717)	Space Florida; Clarifying that Space Florida is subject to a specified provision of law; revising Space Florida's authorization to issue bonds; revising the revenue sources by which revenue bonds may be secured or repaid; reducing the term of years for which Space Florida may issue bonds, etc. MS 01/22/2020 Fav/CS ATD AP	Fav/CS Yeas 7 Nays 0
2	**SB 1074** Wright (Identical H 879, Compare HJR 877, Linked SJR 1076)	Surviving Spouse Ad Valorem Tax Reduction; Authorizing the surviving spouses of certain permanently disabled veterans to carry over a certain discount on ad valorem taxes on homestead property under specified conditions; authorizing the discount to be transferred to another permanent residence under specified conditions; authorizing the Department of Revenue to adopt emergency rules, etc. MS 01/22/2020 Fav/CS FT AP	Fav/CS Yeas 7 Nays 0
3	**SJR 1076** Wright (Identical HJR 877, Compare H 879, H 881, Linked S 1074, S 1078)	Surviving Spouse Ad Valorem Tax Reduction; Proposing amendments to the State Constitution to provide for the carryover of the homestead property tax discount for certain veterans with permanent combat-related disabilities to a veteran's surviving spouse if certain criteria are met, to authorize the transfer of the discount to a surviving spouse's new homestead property if certain criteria are met, and to provide an effective date, etc. MS 01/22/2020 Favorable FT AP	Favorable Yeas 7 Nays 0

TAB	BILL NO. and INTRODUCER	BILL DESCRIPTION and SENATE COMMITTEE ACTIONS	COMMITTEE ACTION
4	**SB 1078** Wright (Identical H 881, Compare HJR 877, Linked SJR 1076)	Special Election/Surviving Spouse Ad Valorem Tax Reduction; Providing for a special election to be held on August 18, 2020, pursuant to Section 5, Article XI of the State Constitution, for the approval or rejection by the electors of this state of amendments to the State Constitution, proposed by joint resolution, relating to an ad valorem tax discount for spouses of certain deceased veterans who had permanent, combat-related disabilities, the transfer of the ad valorem tax discount to another permanent residence of the surviving spouse under specified conditions, and an effective date if such amendments are adopted, etc. MS 01/22/2020 Fav/CS EE RC	Fav/CS Yeas 7 Nays 0
5	**SB 1260** Albritton (Similar H 981)	Florida Space Exploration Monument; Establishing the Florida Space Exploration Monument; providing for administration of the monument by the Department of Management Services; providing for the creation of a design contest and selection committee; requiring the department to develop a plan regarding the monument, etc. MS 01/22/2020 Favorable GO AP	Favorable Yeas 7 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 Military and Veterans Affairs and Space

BILL: CS/SB 1070

INTRODUCER: Senator Wright

SUBJECT: Space Florida

DATE: January 21, 2020 REVISED:

	ANALYST	STAFF DIRECTOR	REFERENCE	ACTION
1.	Caldwell	Caldwell	MS	**Fav/CS**
2.			ATD	
3.			AP	

Please see Section IX. for Additional Information:

COMMITTEE SUBSTITUTE - Substantial Changes

I. Summary:

SB 1070 revises the authority of Space Florida to issue bonds by expanding the definition of the term "bonds" to include "other type of debt including bank loans." The bill also removes both the requirement that Space Florida notify the presiding officers and appropriations chairs of both houses of the Legislature before presenting a bond proposal to the Governor and Cabinet and the requirement for the Governor and Cabinet to approve its issuance. The term for which Space Florida may issue a bond is shortened to 30 years from 40 years. In addition to its specific authority, Space Florida may, as an alternative, validate its bonds pursuant to Ch. 75, F.S., which provides generally for government issued bond validation.

Conforming changes to bond references are made to relevant sections of Ch. 331, F.S., and sections addressing pledging assessments and other revenues and properties as additional security on bonds, the issuance of bond anticipation notes, and short-term borrowing are repealed.

The bill takes effect July 1, 2020.

II. Present Situation:

Space Florida was created as an independent special district[1], a body politic and corporate, and a subdivision of the state, to foster the growth and development of a sustainable and world-leading aerospace industry in this state. The purpose of Space Florida is to promote aerospace business development by facilitating business financing, spaceport operations, research and development, workforce development, and innovative education programs. To accomplish its purpose, Space Florida advises, coordinates, cooperates, and, when necessary, enters into memoranda of agreement with municipalities, counties, regional authorities, state agencies and organizations, appropriate federal agencies and organizations, and other interested persons and groups.[2] Space Florida may purchase or construct facilities; set rates, fees, and charges for the use of facilities; and undertake joint financing with municipalities or private sector entities for any project.[3]

Space Florida is governed by a 13-member independent board of directors that consists of members appointed by the Governor, the President of the Senate, the Speaker of the House of Representatives, and members of the board of directors of Enterprise Florida, Inc.[4] The Governor serves ex officio, or may appoint a designee to serve as the chair and a voting member of the board.[5]

The board, by resolution at a noticed and public meeting, authorizes the issuance of bonds, fixes the aggregate amount of bonds to be issued, and sets:

- The purpose or purposes for which the moneys derived therefrom shall be expanded;
- The rate or rates of interest;
- The denomination of the bonds;
- Whether or not the bonds are to be issued in one or more series;
- The date or dates thereof;
- The date or dates of maturity;
- The medium of payment;
- The place or places within or outside the state where payment shall be made;
- Registration privileges;
- Redemption terms and privileges (whether with or without premium);
- The manner of execution;
- The form of the bonds including any interest coupons to be attached thereto;

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[1] Chapter 189, F.S.
[2] Space Florida is not an agency as defined in ss. 216.011 and 287.012, F.S. Space Florida is subject to applicable provisions the Uniform Special District Accountability Act.
[3] Section 331.305, F.S.
[4] Section 331.3081., F.S.
[5] According to the Space Florida website, the following are members of the board: Lieutenant Governor Jeanette Nunez; Jay Beyrouti, President, Monicarla, LTD.; Jesse Biter, Pres. and CEO, Biter Enterprises; Gregory Celestan, CEO, Celestar Corp.; Sonya Deen, V.P of Gov. Relations, JM Family Enterprises; Belinda Keiser, Vice Chancellor of Community Relations and Student Advancement, Keiser University; Katherine San Pedro, Partner, Ballard Partners, Inc.; Dean Cannon, Pres. and CEO, Gray Robinson; Kenneth Kahn, President, LRP Publications, Inc.; Barbara Essenwine, VP/Business manager, GCY, Inc.; Mori Hosseini, Chair and CEO, ICI Homes; Dnaiel Davis, Pres. and CEO, JAX Chamber; and (1 vacant position). Available at https://www.spaceflorida.gov/wp-content/uploads/2019/10/Space-Florida-Board-of-Directors-Terms-and-Contact-Information-UPDATED-10.09.19.pdf (Last visited on Jan. 10, 2019.)

- The manner of execution of bonds and coupons and any and all other terms, covenants, and conditions thereof; and
- The establishment of reserve or other funds.

However, the bonds' term cannot exceed 40 years from their respective dates of issuance.[6] According to Space Florida, it and its predecessor organizations have entered into debt financing transactions with banks totaling nearly $1 billion.[7]

The issuance of revenue bonds may be secured by or payable from the gross or net pledge of the revenues that are derived from any project or combination of projects, from the rates, fees, rentals, tolls, fares, or other charges to be collected from the users of any project or projects; from any revenue-producing undertaking or activity of Space Florida; or from any source of pledged security.[8] Unless bonds are secured by the full faith and credit of Space Florida, they do not constitute an indebtedness of Space Florida. Bonds issued by Space Florida are not secured by the full faith and credit of the State of Florida and do not constitute an obligation, either general or special, thereof.[9]

Before issuing bonds, Space Florida must provide 14 days' notice to the presiding officers and appropriations committee chairs of both houses of the Legislature before presenting a bond proposal to the Governor and Cabinet. If either presiding officer or appropriations chair objects to the bonding proposal within the 14-day-notice period, the bond issuance may be approved only by a vote of three-fourths of the members of the Governor and Cabinet.[10] In 1991, the legislature modified Chapter 331, F.S., to provide a definition of the term "conduit bonds" and further authorized the Spaceport's Authority[11] to issue conduit bonds[12] without Cabinet approval and notice to the Legislature.[13] This authority came as an exclusion to the 1991 revision to s. 331.303 (21), F.S., that provided, "Until December 31, 1994, bonds, other than conduit bonds, issued under the authority contained in this act shall not exceed a total of $500 million and must first be approved by a majority of the members of the Governor and Cabinet." In 1999, this language was removed, leaving the requirements for notice to the Legislature and approval by the Governor and Cabinet.[14]

Section 331.346, F.S., provides for the validity of bonds and the procedures by which bonds issued by Space Florida are validated.[15] Chapter 75, F.S., also specifies the procedures for bond

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[6] Section 331.340, F.S.
[7] Keevin Williams, Vice-President of Special Projects-Space Florida, *Space Florida Bonding Rewrite Request Justification*, (Dec. 27, 2019) (On file with the Senate Committee on Military and Veteran Affairs and Space.)
[8] Section 331.331(2), F.S.
[9] *Id*.
[10] Section 331.305(20), F.S.
[11] The Spaceport Florida Authority was created in 1991. Space Florida is its successor. *See* Ch. 91-265, L.O.F.
[12] The term "conduit bond" was defined to mean "any bond of the authority which is a nonrecourse obligation of the authority payable from the proceeds of such bonds and related financing agreements. Section 331.303(6), F.S. (1992).
[13] Ch. 91-265, L.O.F.
[14] *See* s. 73, Ch. 99-385 L.O.F.
[15] Bonds issued by Space Florida are incontestable in the hands of bona fide purchasers or holders for value and may not be invalid because of any irregularity or defect in the proceedings for the issue and sale thereof. Prior to the issuance of any bonds, Space Florida must publish a notice at least once in a newspaper or newspapers published or of general circulation in the appropriate counties in the state, stating the date of adoption of the resolution authorizing such obligations, the amount,

validation issued by entities of the state. The bond validation chapter provides for jurisdiction of claims, plaintiffs, notice, appeal and review, as well as commencement of action after validation.

Section 331.334, F.S., provides for the pledging of assessments and other revenues and properties as additional security on bonds. Pursuant to this section, Space Florida may hold an election in the manner provided by law for special districts and pledge its full faith and credit for any of its bonds to ensure the full payment of principal, interest, and any other funds provided for if pledged revenues are insufficient for such payment. Space Florida by resolution of the board may also pledge as additional bond security the revenues from any project of Space Florida, utility service, assessments, and any other sources of revenue or funds, or any combination of the foregoing, and may pledge or mortgage any of the properties, rights, interest, or other assets of Space Florida. Bonds issued by Space Florida are not secured by the full faith and credit of the State of Florida and do not constitute an obligation, either general or special, thereof. The board may also provide with respect to any bonds of Space Florida that such bonds are payable, in whole or in part, as to principal amount or interest, or both, out of rates, fees, rentals, tolls, fares, or other charges collected with respect to any of the projects of Space Florida.

Section 331.335, F.S., provides that all pledges of revenues and assessments made pursuant to the provisions of the Space Florida Act are valid and binding from the time the pledges are made. All revenues and assessments pledged and thereafter collected are immediately subject to the lien of the pledges without any physical delivery thereof or further action, and the lien of such pledges are valid and binding as against all parties having claims of any kind in tort, contract, or otherwise against Space Florida, irrespective of whether such parties have notice.

In addition to other powers authorized, Space Florida may, at any time after the issuance of any bonds Space Florida has authorized, borrow money for the purposes for which the bonds are to be issued in anticipation of the receipt of the proceeds of the sale of the bonds and issue bond anticipation notes[16] in a principal amount not to exceed the authorized maximum amount of the bonds issued. The board may in its discretion, in lieu of retiring the notes by means of bonds, retire them by means of current revenues or from any assessments levied for the payment of the bonds, but in such event a like amount of the bonds authorized may not be issued.[17]

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maximum rate of interest, and maturity of such obligations, and the purpose in general terms for which such obligations are to be issued, and further stating that no action or proceeding questioning the validity of such obligations or of the proceedings authorizing the issuance thereof, or of any covenants made therein, must be instituted within 20 days after the first publication of such notice, or the validity of such obligations, proceedings, and covenants shall not be thereafter questioned in any court whatsoever. If no such action or proceeding is so instituted within such 20-day period, then the validity of such obligations, proceedings, and covenants are conclusive, and all persons or parties whatsoever are forever barred from questioning the validity of such obligations, proceedings, or covenants in any court.

[16] The notes must be in such denomination or denominations, bear interest at such rate or rates, mature at such time or times, be renewable for such additional term or terms, and be in such form and executed in such manner as the board prescribes. The notes may be sold at public sale, or if such notes are renewable notes, may be exchanged for notes then outstanding on such terms as the board determines. Notes are to be paid from the proceeds of such bonds when issued.

[17] Section 331.336, F.S.

III. Effect of Proposed Changes:

The bill clarifies that as a special district, Space Florida is subject to s. 189.051, F.S., which provides requirements for bond issuance if a referendum is not required. Under that section, a special district must ensure that, at time of closing, the bonds meet at least one of the following requirements:

- The bonds were rated in one of the highest four ratings by a nationally recognized rating service;
- The bonds were privately placed with or otherwise sold to accredited investors;
- The bonds were backed by a letter of credit from a bank, savings and loan association, or other creditworthy guarantor, or by bond insurance, guaranteeing payment of principal and interest on the bonds; or
- The bonds were accompanied by an independent financial advisory opinion stating that estimates of debt service coverage and probability of debt repayment are reasonable, which opinion was provided by an independent financial advisory, consulting, or accounting firm registered where professional registration is required by law and which is in good standing with the state and in conformance with all applicable professional standards for such opinions.

The bill revises the term "bonds" to delete reference to any other type of bond other than a revenue bond and expanded to include any other type of debt, including bank loans issued by Space Florida for the purpose of raising financing for its projects. Thus, Space Florida may continue to do short-term borrowing.

Space Florida's bond issuing powers are revised to conform to the new definition of the term "bonds." In addition, the provision requiring Space Florida to provide 14 days' notice to the presiding officers and appropriations chairs of both houses of the Legislature before presenting a bond proposal to the Governor and Cabinet and the procedure requiring a three-fourths of the members of the Governor and Cabinet to approve the bonding proposal if either presiding officer or appropriations chair objects to the bonding proposal within a 14-day notice period is removed.[18]

Criteria for the revenue bonds pursuant to which Space Florida is subject are modified to include assessments as an authorized revenue source with which revenue bonds may be secured. The section further clarifies that state appropriations may not be used as a pledged revenue source. Finally, the section is amended to state that the revenue bonds may not be secured by the full faith and credit of Space Florida.[19]

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[18] *See* s. 331.305, F.S.; The original bill establishing the Spaceport Florida Authority, provided:
". . . for the first year of operation, bonds issued under the authority contained in this act shall not exceed a total 210 million and must first be approved by a majority of the members of the Governor and Cabinet. The authority must provide 14 days' notice to the presiding officers and appropriations chairmen of both houses of the legislature prior to presenting a bond proposal to the governor and Cabinet. If either presiding officer or appropriations chairman object to the bonding proposal within the 14 day notice period the bond issuance may be approved only by a vote of two-thirds of the members of the Governor and Cabinet." Section 5, Ch. 89-300, L.O.F.

[19] *See* s. 331.331, F.S.

The section providing for Lien of Pledges is amended to conform to the changes to sources of revenue. Because assessments are included in the sources of revenue, specifically referring to assessments in addition to revenues is no longer necessary.[20]

The bill reduces to 30 years from 40 years the maximum term for which a bond may be issued.[21]

Section 331.346, F.S., provides criteria by which Space Florida must validate its bonds. The bill authorizes Space Florida, as an alternative, to validate its bonds pursuant to Ch. 75, F.S., which is a process used by other Florida governmental entities and is more familiar to the bonding community.

Because of the changes made to Space Florida's bonding authority in the bill, the additional authority and requirements provided in ss. 331.334, 331.336, and 331.337, F.S., appear to be unnecessary and are therefore repealed. Space Florida still may issue bonds on its own behalf, as well as on a conduit basis, but Space Florida will not have the authority to issue general obligation bonds.

The bill takes effect July 1, 2020.

IV. Constitutional Issues:

A. Municipality/County Mandates Restrictions:

The bill does not appear to require cities and counties to expend funds or limit their authority to raise revenue or receive state-shared revenues as specified by Article VII, Section 18 of the State Constitution.

B. Public Records/Open Meetings Issues:

None.

C. Trust Funds Restrictions:

None.

D. State Tax or Fee Increases:

None.

E. Other Constitutional Issues:

None identified.

[20] *See* s. 331.335, F.S.
[21] *See* s. 331.340, F.S.

V. Fiscal Impact Statement:

A. Tax/Fee Issues:

None.

B. Private Sector Impact:

According to Space Florida:
"As the Canaveral Spaceport transitions from a spaceport dominated by two federal agencies supporting government programs to a spaceport with a growing number of commercial companies supporting commercial aerospace pursuits, bond issuance will be a critical enabler and more useful tool to developing the critical common-use infrastructure (utilities, telecommunications, commodities, road improvements, etc.) given the expected lower cost of capital bonds attributable to long-term fixed interest rates and longer amortization periods when compared to bank loans."[22]

C. Government Sector Impact:

According to Space Florida:
"Space Florida expects that issuing bonds would become a more viable and effective business development tool, allowing Space Florida to solicit competitive financing proposals from bank and non-bank lenders. (Currently, the issuance of bonds has not been a widely utilized tool because the lack of clarity of roles and responsibilities could subject Space Florida-issued bonds to invalidation.) A competitive financing marketplace leads to lower cost of capital and better financing terms for Space Florida and the industry it is supporting."[23]

VI. Technical Deficiencies:

None.

VII. Related Issues:

The bill removes from the current statutes the bond-issuance approval process by the Governor and Cabinet and the authority for either legislative presiding officer or appropriations chair to object to a bond issuance, triggering a higher vote requirement for the Governor and Cabinet approval. While this may seem to be a loss of oversight authority for both the legislative and executive branches, this may not be so. With the other changes in the bill, Space Florida may only issue conduit bonds and bonds on its own behalf, which have no effect on legislative budgetary authority or undermine any governmental oversight. Additionally, the current practice is for the Governor and Cabinet to simply issue a resolution acknowledging Space Florida's authority to issue conduit bonds in accordance with and in furtherance of Space Florida's

[22] Keevin Williams, Vice-President of Special Projects-Space Florida, *Space Florida Bonding Rewrite Request Justification*, (Dec. 27, 2019) (On file with the Senate Committee on Military and Veteran Affairs and Space.)
[23] *Id*.

statutory purpose.[24] As such, with the other bonding requirements remaining, it appears that this process is an unnecessary formality. However, removing these formalities does appear to streamline the bonding process to allow Space Florida to meet its purpose of fostering growth and development of a sustainable and world-leading aerospace industry in the state.

VIII. Statutes Affected:

This bill substantially amends the following sections of the Florida Statutes: 331.302, 331.303, 331.305, 331.331, 331.335, 331.340, and 331.346. The bill repeals the following sections of the Florida Statutes: 331.334, 331.336, 331.337.

IX. Additional Information:

A. Committee Substitute – Statement of Substantial Changes:

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

The Committee Substitute provides for a litany of terms and conditions that the board may require for the bonds and includes: "the purpose or purposes for which the moneys derived therefrom shall be expanded." As the term "expanded" does not make sense, the more appropriate term "expended" is substituted and the board may designate how the proceeds of the bonds must be spent.

B. Amendments:

None.

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

[24] *See Resolution* by the Governor and Cabinet dated September 20, 2016, and *Resolution of the Space Florida Board of Directors, Space Florida Taxable Lease Revenue Bonds, Series 2016 A & B, (Project Sabal)*. (On file with the Senate Committee on Military and Veterans Affairs and Space.)

531990

LEGISLATIVE ACTION

Senate	.	House
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The Committee on Military and Veterans Affairs and Space (Wright) recommended the following:

1 **Senate Amendment (with title amendment)**
2
3 Delete line 106
4 and insert:
5 derived therefrom shall be expended ~~expanded~~, the rate or rates
6 of
7
8 ========== T I T L E A M E N D M E N T ==========
9 And the title is amended as follows:
10 Delete line 16

531990

11 and insert:
12 Florida; amending s. 331.340, F.S.; revising the term
13 “expanded” to “expended” to clarify the authority of
14 the governing body of Space Florida; reducing the term

By Senator Wright

14-01260-20 20201070__

A bill to be entitled

An act relating to Space Florida; amending s. 331.302, F.S.; clarifying that Space Florida is subject to a specified provision of law; amending s. 331.303, F.S.; revising the definition of the term "bonds"; amending s. 331.305, F.S.; revising Space Florida's authorization to issue bonds; deleting a requirement for Space Florida to notify the presiding officers of the Legislature before presenting a bond proposal to the Governor and Cabinet; amending s. 331.331, F.S.; revising the revenue sources by which revenue bonds may be secured or repaid; clarifying that such bonds may not be secured by the full faith and credit of Space Florida; amending s. 331.335, F.S.; deleting assessments as an asset that may be pledged by Space Florida; amending s. 331.340, F.S.; reducing the term of years for which Space Florida may issue bonds; amending s. 331.346, F.S.; authorizing Space Florida to validate certain bonds; repealing s. 331.334, F.S., relating to pledging assessments and other revenues and properties as additional security on bonds; repealing s. 331.336, F.S., relating to the issuance of bond anticipation notes; repealing s. 331.337, F.S., relating to short-term borrowing; providing an effective date.

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

Section 1. Subsection (5) of section 331.302, Florida

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

14-01260-20 20201070__

Statutes, is amended to read:

331.302 Space Florida; creation; purpose.—

(5) Space Florida is subject to applicable provisions of chapter 189, including, but not limited to, s. 189.051. To the extent that any provisions of chapter 189 conflict with this act, this act shall prevail.

Section 2. Subsection (3) of section 331.303, Florida Statutes, is amended to read:

331.303 Definitions.—

(3) "Bonds" means revenue bonds~~, assessment bonds, or other bonds~~ or any other type of debt, including bank loans, ~~obligations~~ issued by Space Florida for the purpose of raising financing for its projects.

Section 3. Subsection (20) of section 331.305, Florida Statutes, is amended to read:

331.305 Powers of Space Florida.—Space Florida may:

(20) Issue revenue bonds or any other type of debt, including bank loans, ~~assessment bonds, or any other bonds or obligations~~ authorized by ~~the provisions of~~ this act or any other law, ~~or any combination of the foregoing,~~ and pay all or part of the cost of the acquisition, construction, reconstruction, extension, repair, improvement, or maintenance of any project or combination of projects, including payloads and space flight hardware, and equipment for research, development, and educational activities, to provide for any facility, service, or other activity of Space Florida, and provide for the retirement or refunding of any bonds or obligations of Space Florida, or for any combination of the foregoing purposes. ~~Space Florida must provide 14 days' notice~~

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

~~to the presiding officers and appropriations chairs of both houses of the Legislature prior to presenting a bond proposal to the Governor and Cabinet. If either presiding officer or appropriations chair objects to the bonding proposal within the 14-day notice period, the bond issuance may be approved only by a vote of three-fourths of the members of the Governor and Cabinet.~~

Section 4. Subsection (2) of section 331.331, Florida Statutes, is amended to read:

331.331 Revenue bonds.—

(2) The issuance of revenue bonds may be secured by or payable from the gross or net pledge of the revenues to be derived from any project or combination of projects, from the rates, fees, rentals, tolls, fares, assessments, or other charges to be collected from the users of any project or projects; from any revenue-producing undertaking or activity of Space Florida; or from any source of pledged security other than state appropriations. Such bonds may not be ~~shall not constitute an indebtedness of Space Florida unless such bonds are additionally~~ secured by the full faith and credit of Space Florida. Bonds issued by Space Florida are not secured by the full faith and credit of the State of Florida and do not constitute an obligation, either general or special, thereof.

Section 5. Section 331.335, Florida Statutes, is amended to read:

331.335 Lien of pledges.—All pledges of revenues ~~and assessments~~ made pursuant to ~~the provisions of~~ this act shall be valid and binding from the time when such pledges are made. All such revenues ~~and assessments~~ so pledged and thereafter

collected shall immediately be subject to the lien of such pledges without any physical delivery thereof or further action, and the lien of such pledges shall be valid and binding as against all parties having claims of any kind in tort, contract, or otherwise against Space Florida, irrespective of whether such parties have notice thereof.

Section 6. Section 331.340, Florida Statutes, is amended to read:

331.340 Authorization and form of bonds.—Bonds may be authorized by resolution or resolutions of the board which shall be adopted by a majority of all of the members thereof then in office and present at the meeting at which the resolution or resolutions are adopted and shall be approved as provided in s. 331.305. The resolution or resolutions of the board may be adopted at the same meeting at which they are introduced, and shall be published and noticed. The board may by resolution authorize the issuance of bonds, fix the aggregate amount of bonds to be issued, the purpose or purposes for which the moneys derived therefrom shall be expanded, the rate or rates of interest, the denomination of the bonds, whether or not the bonds are to be issued in one or more series, the date or dates thereof, the date or dates of maturity, which shall not exceed 30 ~~40~~ years from their respective dates of issuance, the medium of payment, the place or places within or without the state where payment shall be made, registration privileges, redemption terms and privileges (whether with or without premium), the manner of execution, the form of the bonds including any interest coupons to be attached thereto, the manner of execution of bonds and coupons, and any and all other terms, covenants,

and conditions thereof, and the establishment of reserve or other funds. Such authorizing resolution may further provide that such bonds may be executed manually or by engraved, lithographed, or facsimile signature, provided that where signatures are engraved, lithographed, or facsimile no bond shall be valid unless countersigned by a registrar or other officer designated by appropriate resolution of the board. The seal of Space Florida may be affixed, lithographed, engraved, or otherwise reproduced in facsimile on such bonds. In case any officer whose signature or a facsimile of whose signature shall appear on any bonds or coupons shall cease to be such officer before the delivery of such bonds, such signature or facsimile shall nevertheless be valid and sufficient for all purposes the same as if the officer had remained in office until such delivery.

Section 7. Section 331.346, Florida Statutes, is amended to read:

331.346 Validity of bonds; validation proceedings.—Any bonds issued by Space Florida shall be incontestable in the hands of bona fide purchasers or holders for value and shall not be invalid because of any irregularity or defect in the proceedings for the issue and sale thereof. Before ~~Prior to~~ the issuance of any bonds, Space Florida shall publish a notice at least once in a newspaper or newspapers published or of general circulation in the appropriate counties in the state~~,~~ stating the date of adoption of the resolution authorizing such obligations, the amount, maximum rate of interest, and maturity of such obligations, and the purpose in general terms for which such obligations are to be issued, and further stating that no

action or proceeding questioning the validity of such obligations or of the proceedings authorizing the issuance thereof, or of any covenants made therein, must be instituted within 20 days after the first publication of such notice, or the validity of such obligations, proceedings, and covenants shall not be thereafter questioned in any court whatsoever. If no such action or proceeding is so instituted within such 20-day period, then the validity of such obligations, proceedings, and covenants shall be conclusive, and all persons or parties whatsoever shall be forever barred from questioning the validity of such obligations, proceedings, or covenants in any court whatsoever. Alternatively, Space Florida may validate its bonds pursuant to chapter 75.

Section 8. Section 331.334, Florida Statutes, is repealed.

Section 9. Section 331.336, Florida Statutes, is repealed.

Section 10. Section 331.337, Florida Statutes, is repealed.

Section 11. This act shall take effect July 1, 2020.

The customer has the option to purchase the equipment at the end of the 24 month lease for a price equal to the outstanding and unpaid equipment cost as determined by the lessor plus all applicable interest and taxes. As of September 30, 2017 and 2016, $1,066,735 in equipment had been leased by the lessee. The lease has a 2% interest rate. Invoicing began January 2016 and the first invoice included all accrued interest. As of September 30, 2017 and 2016, there was $0 and $0, respectively, of accrued interest. The final monthly payment amount was determined to be $9,987 in January 2016. There were no executory costs, unguaranteed residual values, deferred initial direct costs or unearned income. Management is not confident they will receive the lease receivable amounts and has recorded an allowance of $103,582 and $0, as of September 30, 2017 and 2016, respectively.

NOTE 7: LONG-TERM DEBT

Notes Payable

On September 16, 2011, Space Florida entered into a loan agreement with a bank in the amount of $5,000,000. The note was issued for a period of 5 years with an interest rate of 3.15%. Monthly principal and interest payments of $90,959 are due on the 30th of every month beginning July 30, 2012. The outstanding principal balance as of September 30, 2017 and 2016 was $0 and $808,024, respectively. Payment of principal and interest on the note payable was secured by collateral of equipment leased in a direct financing lease (in Note 5).

On October 31, 2013, Space Florida entered into a loan agreement with a bank in the amount of $17,500,000. The note was to mature on January 30, 2015; however, it was converted, on January 30, 2015, to a note payable with a 3 year repayment term. The note was issued with a floating rate of interest equal to 72% of the one month London Interbank Offered Rate (LIBOR) plus 250 basis points (2.50%). The note shall bear interest on each February 1, May 1, August 1 and November 1, commencing February 1, 2014. The outstanding principal balance as of September 30, 2017 and 2016 was $12,588,280 and $15,622,530, respectively. Payment of principal and interest is to be paid by pledged future appropriations from the State through the State Economic Enhancement and Development Fund. Annual principal and interest payments on the note payable are expected to require approximately 6% of appropriations for the year ending September 30, 2017 and September 30, 2018, and will require approximately 87% of appropriations for the year ending September 30, 2019.

On April 25, 2017, Space Florida borrowed $17,500,000. Interest accrues at 3.17% per year and interest is due monthly. There is a mandatory prepayment of the loan for any pledged revenues (grant funds) received. During the year ending September 30, 2017, $7,376,333 of pledged revenues were earned. The total grant award is for
$17,500,000. In the event that any principal or interest is outstanding at December 31, 2018, the loan can be converted into a loan with a 5 year repayment term at 4% interest.

NOTE 8: CONDUIT DEBT

As defined by GASBC Section C65, conduit debt obligations are certain limited obligation debt instruments issued by a state or local governmental entity for the express purpose of providing capital financing for a specific third party that is not a part of the issuer's financial reporting entity. Although the conduit debt obligations bear the name of the governmental entity, the entity has no obligation to repay the conduit debt beyond the resources provided by a lease or loan to the third party. GASBC has concluded that conduit debt does not create a liability for the governmental entity and, therefore, is not reflected on the entity's basic financial statements.

Space Florida has participated in the issuance of conduit debt projects that are not reflected on the statement of net position of its basic financial statements.

The conduit debt transactions discussed below are limited obligation debts of Space Florida and are payable solely from the pledged revenues described in the respective debt agreements. Neither the faith nor credit, nor the taxing power of Space Florida, the State of Florida nor any subdivision thereof is pledged for the payment of the debts.

During January 2000, the Florida Space Authority entered into an agreement to assist in the financing and modification of Launch Complex 41 for use of the Atlas V rocket. This project was completed during the year ended June 30, 2003. The original value of the Florida Space Authority assisted financing on this project was approximately $294,117,000. With the dissolution of the Florida Space Authority on September 1, 2006, the conduit debt was assigned to Space Florida. The debt was refinanced in November 2010 with a principal balance of $100,000,000. As of September 30, 2017 and 2016, respectively, the outstanding balance was approximately $36,713,844 and $44,939,061, respectively. Lease revenue received on the Atlas V facility is being used to pay off the debt, and debt payments are made by United Launch Alliance.

During July 2005, the Florida Space Authority entered into an agreement to assist in the financing related to the construction of a Shuttle Launch Experience facility to be located at the Kennedy Space Center. With the dissolution of the Florida Space Authority on September 1, 2006, the conduit debt was assigned to Space Florida. The project was completed during the year ended June 30, 2009, at which point the total value of the Florida Space Authority assisted financing on this project was approximately $35,000,000.

12/27/19

Space Florida Bonding Rewrite Request Justification
Submitted by Keevin Williams, Vice-President of Special Projects- Space Florida

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During March 2007, Space Florida entered into an agreement to assist in additional financing related to the construction of a Shuttle Launch Experience facility to be located at the Kennedy Space Center. The project was completed during the year ended June 30, 2009, at which point the total value of the Space Florida assisted financing on this project was approximately $5,000,000.

During March 2012, Space Florida entered into an agreement to assist with financing related to the construction of the Space Shuttle Atlantis Exhibit. This was attached to the Shuttle Launch Experience facility. The $35,000,000, and $5,000,000 were refinanced into one loan with an additional $22,500,000 of funding provided. The total amount of assisted financing was
$62,500,000. As of September 30, 2017 and 2016, the outstanding balance on Space Florida assisted financing was approximately $31,391,857 and $40,861,787, respectively. The debt will be repaid from a percentage of ticket sale revenues at the Kennedy Space Center Visitor Complex, and debt payments are made by the Kennedy Space Center Visitor Complex.

During December 2014, Space Florida entered into a multi-phase agreement with a company to provide with financing related to the sale and leaseback of personal and real property for up to $250,000,000. In March 2016, the company elected to exercise Phase 2 of the project but no transactions relating to Phase 2 occurred during fiscal year ended September 30, 2016. As of September 30, 2017 and 2016 under Phase 1, the outstanding balance on Space Florida assisted financing was $15,105,765 and $17,714,889, respectively. The debt will be repaid with proceeds from the lease of the personal property. The loan is collateralized by the lease.

THE FLORIDA SENATE

APPEARANCE RECORD

(Deliver BOTH copies of this form to the Senator or Senate Professional Staff conducting the meeting)

11/22/2020
Meeting Date

1070
Bill Number (if applicable)

Amendment Barcode (if applicable)

Topic SB 1070 Space Florida

Name Frank DiBello

Job Title CEO & President

Address 505 Odyssey Way
Street

Exploration Park FL 32953
City State Zip

Phone

Email

Speaking: [x] For [ ] Against [ ] Information

Waive Speaking: [ ] In Support [ ] Against
(The Chair will read this information into the record.)

Representing Space Florida

Appearing at request of Chair: [ ] Yes [x] No

Lobbyist registered with Legislature: [ ] Yes [x] No

While it is a Senate tradition to encourage public testimony, time may not permit all persons wishing to speak to be heard at this meeting. Those who do speak may be asked to limit their remarks so that as many persons as possible can be heard.

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

S-001 (10/14/14)

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 Military and Veterans Affairs and Space

BILL: CS/SB 1074

INTRODUCER: Senator Wright

SUBJECT: Surviving Spouse Ad Valorem Tax Reduction

DATE: January 22, 2020 REVISED:

	ANALYST	STAFF DIRECTOR	REFERENCE	ACTION
1.	Brown	Caldwell	MS	**Fav/CS**
2.			FT	
3.			AP	

Please see Section IX. for Additional Information:

COMMITTEE SUBSTITUTE - Technical Changes

I. Summary:

CS/SB 1074 is the implementing legislation for SJR 1076. The bill establishes a new ad valorem tax exemption on homestead property. Current law provides a tax discount on homestead property for a partially or totally permanently combat-disabled veteran aged 65 or older who received an honorable discharge from military service. This bill extends the same property tax exemption, upon the death of the veteran, to a surviving spouse, provided that the veteran had applied for and received the exemption.

To receive the homestead exemption, the surviving spouse must permanently reside at, and hold legal or beneficial title to the homestead property. The surviving spouse is eligible for the discount until he or she:

- Remarries;
- Sells the property; or
- Otherwise disposes of the property.

However, after selling the property, a surviving spouse may carry over the discount to a new, permanent residence as long as he or she remains unmarried.

The bill grants the Department of Revenue emergency rulemaking authority.

The Revenue Estimating Conference (REC) determined that the impact of the bill is indeterminate because it requires voter approval. If approved by the voters, the bill would reduce

local property taxes by $1 million, beginning in Fiscal Year 2021-2022, with a recurring reduction of $4 million per fiscal year.

The bill takes effect on the effective date of the amendment to the State Constitution proposed by SJR 1076, or a similar joint resolution with substantially the same specific intent and purpose, if voters approve the amendment at the general election of November 2020 or at an earlier special election specifically authorized for that 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] Tax bills are mailed in November of each year based on the previous January 1 valuation and payment is due by March 31. The State Constitution prohibits the state from levying ad valorem taxes,[4] and limits the Legislature's authority to provide for property valuations at less than just value, unless expressly authorized.[5]

The just valuation standard generally requires the property appraiser to consider the highest and best use of property;[6] however, the State Constitution authorizes certain types of property to be valued based on their current use (classified use assessments), which often result in lower assessments. Properties that receive classified use treatment in Florida include: agricultural land, land producing high water recharge to Florida's aquifers, and land used exclusively for noncommercial recreational purposes;[7] land used for conservation purposes;[8] historic properties when authorized by the county or municipality;[9] and certain working waterfront property.[10]

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[1] Both real property and tangible personal property can be 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 *Walter v. Shuler*, 176 So. 2d 81 (Fla. 1965); *Deltona Corp. v. Bailey*, 336 So. 2d 1163 (Fla. 1976); *Southern Bell Tel. & Tel. Co. v. Dade County*, 275 So. 2d 4, 9 (Fla. 1973).

[3] See s. 192.001(3) and (16), F.S.

[4] FLA. CONST. art. VII, s. 1(a).

[5] See FLA. CONST. art. VII, s. 4.

[6] Section 193.011(2), F.S.

[7] FLA. CONST. art. VII, s. 4(a).

[8] FLA. CONST. art. VII, s. 4(b).

[9] FLA. CONST. art. VII, s. 4(e).

[10] FLA. CONST. art. VII, s. 4(j).

Exemptions and Discounts on Homestead Property

Although all real and personal property in Florida is subject to taxation, a person may apply for an exemption in certain circumstances.[11]

If a person is entitled to an exemption from taxation, he or she must file an application on or before March 1 requesting the exemption with the appropriate county property appraiser.[12] The Department of Revenue prescribes the forms upon which the application is made.[13]

An exemption on homestead property applies to all homeowners in the state on one permanent residence[14] per individual or family.[15] Application of the provision exempts from taxation both up to the assessed value of $25,000 on the residence and contiguous real property, and an additional exemption of up to $25,000 on the assessed valuation greater than $50,000 and up to $75,000 for all levies other than school district levies.[16]

In addition to the exemption provided in s. 6, Article VII of the State Constitution, and s. 196.031, F.S., which is available to all permanent resident homeowners in the state on a homestead property, other exemptions and discounts on taxation apply to certain homeowners of homestead property. Persons eligible for these exemptions include qualifying disabled persons, first responders, and veterans.[17] Other than in instances in which the homestead property is totally exempt from taxation, the general exemption applies first, followed by the others in the order that results in the lowest taxable value.[18]

Exemptions on Homestead Property for Veterans and Surviving Spouses

Florida law currently provides five discounts on, or exemptions from, ad valorem taxes on homestead property to a qualifying veteran or his or her surviving spouse.

Specifically, an exemption or discount is available to a:

- Disabled veteran, age 65 or older, provided that the disability is combat-related, in an amount based on the percent of disability;[19]
- Veteran disabled 10 percent or more by misfortune or during wartime service, or a surviving spouse, in an amount of up to $5,000;[20]
- Veteran with a service-connected total disability that confines him or her to a wheelchair, or a surviving spouse, provided as a total exemption from all homestead property taxes;[21]

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[11] Section 196.001(1), F.S.
[12] Section 196.011(1)(a), F.S.
[13] *Id*.
[14] Section 196.012(17), F.S., defines a permanent residence as the place where a person makes his or her true, fixed, and permanent home and principal establishment to which, when he or she is absent, intends to return.
[15] FLA. CONST. art. VII s. 6.; s. 196.031, F.S.
[16] Section 196.031(1)(a) and (b), F.S.
[17] Chapter 196, F.S.
[18] Section 196.031(7), F.S.
[19] Section 196.082, F.S.
[20] Section 196.24, F.S.
[21] Section 196.091, F.S.

- Veteran with a totally and permanently service-connected disability, or a surviving spouse, provided as a total exemption from all homestead property taxes;[22] and
- Surviving spouse of a veteran who died while on active duty, provided as a total exemption from all homestead property taxes.[23]

Qualification Requirements on the Tax Discount on Homestead Property for a Combat-disabled Veteran

Of the exemptions listed above, only the tax discount on homestead property for combat-disabled veterans, aged 65 or older, does not carry over to a surviving spouse.[24] This discount, provided in s. 196.082, F.S., authorizes a tax discount on homestead property for a veteran who is partially or totally permanently disabled.

To qualify for the tax discount, the veteran must:
- Have become disabled through military combat;
- Have been a resident of Florida at the time of entering United States military service; 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]

The applied discount is calculated as a percentage equal to the percentage of the veteran's permanent, service-connected disability.[27]

III. Effect of Proposed Changes:

CS/SB 1074 establishes a new ad valorem tax exemption on homestead property. Current law provides a tax discount on homestead property for a partially or totally permanently combat-disabled veteran aged 65 or older, provided that he or she received an honorable discharge from military service. This bill extends the same property tax discount, upon the death of the veteran, to a surviving spouse, provided that the veteran applied for, and received the discount.

To receive the property tax discount, the surviving spouse must permanently reside at, and hold legal or beneficial title to the homestead property. The surviving spouse is eligible for the discount until he or she:
- Remarries;

[22] Section 196.081(1)-(3), F.S.
[23] Section 196.081(4), F.S.
[24] Chapter 2007-36, L.O.F.
[25] Section 196.082(1), F.S.
[26] Section 196.082(3), F.S.
[27] Section 196.082(2), F.S.

- Sells the property; or
- Otherwise disposes of the property.

However, after selling the property, a surviving spouse may carry over the discount to a new, permanent residence as long as he or she remains unmarried. The amount of the discount is based on the latest tax roll of the original property.
The bill extends, from the veteran to the surviving spouse, the authority to file a petition to the value adjustment board if the petitioner fails to timely file an application for the discount.

The Department of Revenue is authorized to adopt emergency rules to administer the provisions of this bill.

The bill is linked to SJR 1076, which provides ballot language to amend the constitution to add the benefit for a qualifying surviving spouse.

The bill takes effect on the effective date of the amendment to the State Constitution proposed by SJR 1076, or a similar joint resolution with substantially the same specific intent and purpose if the voters approve the amendment at the general election of November 2020 or at an earlier special election specifically authorized by law for that purpose.

IV. Constitutional Issues:

A. Municipality/County Mandates Restrictions:

The bill does not appear to require cities and counties to expend funds or limit their authority to raise revenue or receive state-shared revenues as specified by Article VII, Section 18 of the Florida Constitution.

B. Public Records/Open Meetings Issues:

None.

C. Trust Funds Restrictions:

None.

D. State Tax or Fee Increases:

None.

E. Other Constitutional Issues:

None identified.

V. Fiscal Impact Statement:

A. Tax/Fee Issues:

The Revenue Estimating Conference (REC) reviewed the impact of House Bill 879, which is identical to this bill. The REC has determined that the bill has an indeterminate impact due to the need for approval by the electors. If approved by the electors, the REC has determined that the bill will reduce local property tax receipts by $1.0 million beginning in Fiscal Year 2021-2022, with a $4.0 million recurring reduction.[28]

B. Private Sector Impact:

A qualifying surviving spouse of a veteran who had received the tax discount on homestead property would be eligible for the same discount on either that homestead property or a new homestead property, thereby financially benefitting from the bill.

C. Government Sector Impact:

None.

VI. Technical Deficiencies:

None.

VII. Related Issues:

The Department of Revenue (department) indicates that if the bill passes, the department would need to amend two forms.[29]

VIII. Statutes Affected:

This bill substantially amends section 196.082, Florida Statutes.

IX. Additional Information:

A. Committee Substitute – Statement of Changes:

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

CS by Military and Veterans Affairs and Space on January 22, 2020:
The CS refers to the linked bill in the bill as "SJR 1076".

B. Amendments:

None.

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[28] Office of Economic and Demographic Research, *Revenue Estimating Conference, Impact Conference, 01/10/20 Revenue Impact Results*, available at http://edr.state.fl.us/Content/conferences/revenueimpact/index.cfm (last visited Jan. 13, 2020).
[29] Department of Revenue, *2020 Agency Legislative Bill Analysis, SB 1074* (Jan. 6, 2020) (on file with the Senate Committee on Military and Veterans Affairs and Space).

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

147800

LEGISLATIVE ACTION

Senate	.	House
	.	
	.	
	.	
	.	
	.	

The Committee on Military and Veterans Affairs and Space (Wright) recommended the following:

1 **Senate Amendment**
2
3 Delete line 51
4 and insert:
5 of the amendment to the State Constitution proposed by SJR 1076,

By Senator Wright

14-01267A-20 20201074__

A bill to be entitled

An act relating to a surviving spouse ad valorem tax reduction; amending s. 196.082, F.S.; authorizing the surviving spouses of certain permanently disabled veterans to carry over a certain discount on ad valorem taxes on homestead property under specified conditions; authorizing the discount to be transferred to another permanent residence under specified conditions; providing a procedure by which an applicant may file an application after a specified date and request the discount; 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 (3) through (6) of section 196.082, Florida Statutes, are redesignated as subsections (4) through (7), respectively, and a new subsection (3) is added to that section, to read:

196.082 Discounts for disabled veterans; surviving spouse carryover.—

(3) If the partially or totally and permanently disabled veteran predeceases his or her spouse and if, upon the death of the veteran, the spouse holds the 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 veteran received carries over to the benefit of the veteran's spouse until such time as he or she remarries or sells or otherwise

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

14-01267A-20 20201074__

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 it is used as his or her primary residence and he or she does not remarry. An applicant who is qualified to receive a discount under this section and who fails to file an application by March 1 may file an application for the discount and may file a petition pursuant to s. 194.011(3) with the value adjustment board requesting that the discount be granted. Such application and petition shall be subject to the same procedures as for exemptions set forth in s. 196.011(8).

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. This section expires January 1, 2022.

Section 3. This act shall take effect on the effective date of the amendment to the State Constitution proposed by SJR ___, 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.

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

2020 AGENCY LEGISLATIVE BILL ANALYSIS
DEPARTMENT OF REVENUE

BILL INFORMATION	
BILL NUMBER:	SB 1074
BILL TITLE:	Surviving Spouse Ad Valorem Tax Reduction
BILL SPONSOR:	Senator Wright
EFFECTIVE DATE:	On the effective date of the amendment to the State Constitution proposed by SJR 1076, or a similar joint resolution having substantially the same specific intent and purpose.

COMMITTEES OF REFERENCE
1) Military and Veterans Affairs and Space
2) Finance and Tax
3) Appropriations
4)
5)

CURRENT COMMITTEE
Military and Veterans Affairs and Space

SIMILAR BILLS	
BILL NUMBER:	SJR 1076
SPONSOR:	Senator Wright

IDENTICAL BILLS	
BILL NUMBER:	HB 879
SPONSOR:	Representative Killebrew

PREVIOUS LEGISLATION
YEAR/BILL NUMBER/SPONSOR/LAST ACTION: 2019/HB 719/Representative Killebrew/Died on Calendar 2018/SB 1000/Senator Grimsley/Died in Military and Veterans Affairs, Space, and Domestic Security 2018/HB 527/Representative Magar/Died in Local, Federal and Veterans Affairs Subcommittee 2016/SB 816/Senator Altman/Died in Appropriations 2016/HB 813/Representative Plakon/Died in Finance and Tax Committee

BILL ANALYSIS INFORMATION	
DATE OF ANALYSIS:	January 6, 2020
LEAD AGENCY ANALYST:	Debbie Longman (850) 617-8324

POLICY ANALYSIS

1. ANALYSIS OF EACH SECTION THAT AFFECTS THE DEPARTMENT OF REVENUE.

Section 1. Discounts for Disabled Veterans (pp. 1-2):

PRESENT SITUATION

Section 196.082, F.S., states that a veteran age 65 or older and partially or totally permanently disabled shall receive a discount from the amount of ad valorem tax otherwise owed on homestead property the veteran owns and resides in if:

- The disability is combat-related
- The veteran was honorably discharged from military service

EFFECT OF THE BILL

This bill adds language which allows the discount from ad valorem tax the veteran received to carry over to the veteran's spouse if the spouse holds the legal or beneficial title to the homestead and permanently resides there. The spouse will continue to benefit from the discount until he or she remarries, sells, or otherwise disposes of the property. If the spouse sells or disposes of the property, a discount that isn't more than the amount granted from the latest tax roll may be transferred to the spouse's new home. The discount will continue to be in force as long as the new home is the spouse's primary residence and the spouse does not remarry. Anyone who is qualified to receive the discount under this section and fails to file an application by March 1 may file an application for the discount and may file a petition with the value adjustment board to request that the discount be granted.

Section 2. Emergency rules (p. 2):

Pursuant to section 120.54(4), F.S., the Department may adopt emergency rules to administer this act. The emergency rules are effective for six months after adoption and may be renewed. This section expires January 1, 2022.

Section 3. Effective date (p. 2): This act is effective on the effective date of the amendment to the State Constitution proposed by SJR 1076 or a similar joint resolution, if the amendment to the State Constitution is approved at the next general election or an earlier special election specifically authorized by law for that purpose.

2. **DOES THE DEPARTMENT EXPECT TO DEVELOP, ADOPT, MODIFY OR ELIMINATE ANY RULES, REGULATIONS, POLICIES, OR PROCEDURES?** ☒ YES ☐ NO

If yes, explain:	Page 3 of Form DR-501, Original Application for Homestead and Related Tax Exemptions, will need to be amended to include surviving spouse of disabled veteran age 65 in the benefits chart. Page 2 of DR-501DV, Application for Homestead Tax Discount, has copy of s. 196.082, F.S. which would have to be changed to reflect revision of s. 196.082, F.S.
Rule(s) impacted (provide references to F.A.C., etc.):	Rule 12D-16.002, F.A.C.

3. **WHAT IS THE POSITION OF AFFECTED CITIZENS OR STAKEHOLDER GROUPS?** N/A

4. **DOES THE BILL REQUIRE THE DEPARTMENT TO SUBMIT, MODIFY OR DELETE ANY REPORTS, STUDIES OR PLANS?** ☐ YES ☒ NO

If yes, provide a description:	
Date Due:	
Bill Section Number(s):	

5. **ARE THERE ANY GUBERNATORIAL APPOINTMENTS OR CHANGES TO EXISTING BOARDS, TASK FORCES, COUNCILS, COMMISSIONS, ETC. REQUIRED BY THIS BILL?** ☐ YES ☒ NO

Board:	
Board Purpose:	
Who Appoints:	
Changes:	
Bill Section Number(s):	

FISCAL ANALYSIS

6. **DOES THE BILL HAVE A FISCAL IMPACT TO LOCAL GOVERNMENT?** The Department of Revenue does not conduct this analysis. The Revenue Estimating Conference will determine the revenue impact, if any, to local governments.
7. **DOES THE BILL HAVE A FISCAL IMPACT TO STATE GOVERNMENT?**

Revenues:	The Department of Revenue does not conduct this analysis. The Revenue Estimating Conference will determine the revenue impact, if any, to state government.
Expenditures: ***(only expenditure impacts on the Department are identified)***	☐ YES ☒ NO ☐ YES, BUT INSIGNIFICANT ☐ UNABLE TO DETERMINE See Additional Comments section below if it is determined there is a significant operational impact to the Department.
Does the legislation contain an appropriation to the Department?	☐ YES ☒ NO

8. **DOES THE BILL HAVE A FISCAL IMPACT TO THE PRIVATE SECTOR?** The Department of Revenue does not conduct this analysis.

9. **DOES THE BILL INCREASE OR DECREASE TAXES, FEES OR FINES?** The Department of Revenue does not conduct this analysis. The Revenue Estimating Conference will determine the revenue impact on state and local government, if any.

TECHNOLOGY IMPACT

If any, see attached Fiscal Impact Analysis.

FEDERAL IMPACT

If any, see Additional Comments section below.

ADDITIONAL COMMENTS

10. **STATUTE(S) AFFECTED:** Section 196.082, F.S.

11. **HAS BILL LANGUAGE BEEN ANALYZED EARLIER THIS SESSION?** ☐ YES ☒ NO
If no, go to #12. If yes:

    A. **Identify bill number or source.**

    B. **Were issues/problems identified?** ☐ YES ☐ NO

        a. **If yes, have they been resolved?** ☐ YES ☐ NO **If no, briefly explain.**

    C. **Are new issues/problems created?** ☐ YES ☐ NO **If yes, briefly identify.**

12. **DOES THE BILL PRESENT DIFFICULTY IN IMPLEMENTATION, ADMINISTRATION OR ENFORCEMENT?** ☐ YES ☒ NO

    If yes, describe administrative problems, technical errors, or other difficulties:

13. **OTHER:**

THE FLORIDA SENATE

APPEARANCE RECORD

(Deliver BOTH copies of this form to the Senator or Senate Professional Staff conducting the meeting)

1/22/20
Meeting Date

SB 1074
Bill Number (if applicable)

Amendment Barcode (if applicable)

Topic: Surviving Spouse Ad Valorem Tax Reduction

Name: Tabitha Burress

Job Title: Communications Chair

Address: 4320 Randall Blvd
Street

Naples, FL 34120
City, State, Zip

Phone: 239-272-2257

Email: tabitha.burress@gmail.com

Speaking: [X] For [ ] Against [ ] Information

Waive Speaking: [ ] In Support [ ] Against
(The Chair will read this information into the record.)

Representing: 100,000 Strong, Voices for Veterans / FLCAN

Appearing at request of Chair: [ ] Yes [ ] No

Lobbyist registered with Legislature: [ ] Yes [ ] No

While it is a Senate tradition to encourage public testimony, time may not permit all persons wishing to speak to be heard at this meeting. Those who do speak may be asked to limit their remarks so that as many persons as possible can be heard.

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

S-001 (10/14/14)

THE FLORIDA SENATE

APPEARANCE RECORD

(Deliver BOTH copies of this form to the Senator or Senate Professional Staff conducting the meeting)

22 Jan 2020
Meeting Date

SB 1074
Bill Number (if applicable)

Amendment Barcode (if applicable)

Topic: Surviving Spouse Ad Valorem Tax

Name: Tanya Bailey

Job Title: ~~100,000 Strong Veterans Committee~~ Veteran FLCAN Liason FLCAN

Address: 132 Lagoon Rd
Street

Winter Haven, FL 33884
City, State, Zip

Phone: 757-788-9496

Email: bailey.tanyam@gmail.com

Speaking: [X] For [ ] Against [ ] Information

Waive Speaking: [ ] In Support [ ] Against
(The Chair will read this information into the record.)

Representing: 100,000 Strong, Voices for Veterans, FLCAN

Appearing at request of Chair: [ ] Yes [X] No

Lobbyist registered with Legislature: [ ] Yes [X] No

While it is a Senate tradition to encourage public testimony, time may not permit all persons wishing to speak to be heard at this meeting. Those who do speak may be asked to limit their remarks so that as many persons as possible can be heard.

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S-001 (10/14/14)

THE FLORIDA SENATE

APPEARANCE RECORD

(Deliver BOTH copies of this form to the Senator or Senate Professional Staff conducting the meeting)

1/22/2020
Meeting Date

SB 1074
Bill Number (if applicable)

Amendment Barcode (if applicable)

Topic: HOMESTEAD TAX EXEMPTION/SURVIVING SPOUSE OF A VETERAN

Name: Roy CLARK

Job Title: DIRECTOR LEGISLATIVE AFFAIRS FDVA

Address: 400 S. MONROE ST.
Street

TALLAHASSEE, FL 32399
City, State, Zip

Phone: 850-487-1533

Email: CLARKR@FDVA.STATE.FL.US

Speaking: ☐ For ☐ Against ☐ Information

Waive Speaking: ☑ In Support ☐ Against
(The Chair will read this information into the record.)

Representing: FLORIDA DEPARTMENT OF VETERANS AFFAIRS

Appearing at request of Chair: ☐ Yes ☑ No

Lobbyist registered with Legislature: ☑ Yes ☐ No

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S-001 (10/14/14)

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(Deliver BOTH copies of this form to the Senator or Senate Professional Staff conducting the meeting)

1/22/20
Meeting Date

1074
Bill Number (if applicable)

Amendment Barcode (if applicable)

Topic: Veterans

Name: Bill Helmich Helmich

Job Title:

Address: 303 Johns Pl
Street

Tallahassee FL 32301
City State Zip

Phone:

Email:

Speaking: [X] For [ ] Against [ ] Information

Waive Speaking: [ ] In Support [ ] Against
(The Chair will read this information into the record.)

Representing: VFW / American Legion

Appearing at request of Chair: [ ] Yes [X] No

Lobbyist registered with Legislature: [X] Yes [ ] No

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S-001 (10/14/14)

THE FLORIDA SENATE

APPEARANCE RECORD

(Deliver BOTH copies of this form to the Senator or Senate Professional Staff conducting the meeting)

January 22, 2020
Meeting Date

1074
Bill Number (if applicable)

Amendment Barcode (if applicable)

Topic: Veterans Tax Exemption

Name: Dan Hendrickson

Job Title: president, TALLAHASSEE VETERANS LEGAL COLLABORATIVE

Address: 319 EAST PARK AVE
Street

TALLAHASSSEE, FL 32302
City *State* *Zip*

Phone: 850 570-1967

Email: danbhendrickson@comcast.net

Speaking: ☐ For ☐ Against ☐ Information

Waive Speaking: ☑ In Support ☐ Against
(The Chair will read this information into the record.)

Representing: TALLAHASSEE VETERANS LEGAL COLLABORATIVE

Appearing at request of Chair: ☐ Yes ☑ No

Lobbyist registered with Legislature: ☐ Yes ☑ No

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S-001 (10/14/14)

THE FLORIDA SENATE

APPEARANCE RECORD

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1/22/2020
Meeting Date

1074/1~~[illegible]~~
Bill Number (if applicable)

Amendment Barcode (if applicable)

Topic: Ad Valorem Tax Exemption

Name: Shawn Foster

Job Title: Lobbyist

Address: 5957 Rimia Lane
Street

New Port Richey, FL 34655
City, State, Zip

Phone: 727 808-4131

Email: FOSTER@SCgroup.us

Speaking: ☐ For ☐ Against ☐ Information

Waive Speaking: ☒ In Support ☐ Against
(The Chair will read this information into the record.)

Representing: American Legion Auxiliary

Appearing at request of Chair: ☐ Yes ☒ No

Lobbyist registered with Legislature: ☒ Yes ☐ No

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S-001 (10/14/14)

THE FLORIDA SENATE

APPEARANCE RECORD

(Deliver BOTH copies of this form to the Senator or Senate Professional Staff conducting the meeting)

1-22-2020
Meeting Date

1074
Bill Number (if applicable)

Amendment Barcode (if applicable)

Topic: VETERANS

Name: JOHN HAYNES

Job Title: VETERAN

Address: 424 HIAWATHA FARMS RD
Street

MONTICELLO, FL,
City, State, Zip

Phone: 850-443-3451

Email:

Speaking: ☐ For ☐ Against ☐ Information

Waive Speaking: ☒ In Support ☐ Against
(The Chair will read this information into the record.)

Representing: FL. VETERANS FOUNDATION

Appearing at request of Chair: ☐ Yes ☒ No

Lobbyist registered with Legislature: ☐ Yes ☒ No

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S-001 (10/14/14)

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 Military and Veterans Affairs and Space

BILL: SJR 1076

INTRODUCER: Senator Wright

SUBJECT: Surviving Spouse Ad Valorem Tax Reduction

DATE: January 21, 2020 REVISED:

	ANALYST	STAFF DIRECTOR	REFERENCE	ACTION
1.	Brown	Caldwell	MS	**Favorable**
2.			FT	
3.			AP	

I. Summary:

SJR 1076 proposes an amendment to the Florida Constitution to allow the homestead property tax discount for a veteran aged 65 or older who has a permanent, combat-related disability to carry over to the veteran's surviving spouse upon the veteran's death, provided that the veteran applied for and received the discount.

The joint resolution would require approval by a three-fifths vote of the membership of each house of the Legislature for passage.

If approved by the electors, the amendment takes effect January 1, 2021.

The Department of State estimates the publication costs for advertising the proposed amendment based on a rate of $92.93 per word to be approximately $74,251.07.

If the amendment is approved by the electors, the Revenue Estimating Conference has determined that the joint resolution will reduce local property taxes by $1.0 million, beginning in Fiscal Year 2021-2022, with a recurring reduction of $4.0 million per fiscal year.

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] Tax bills are mailed in November of each year based on the previous January 1 valuation, and payment is due by March 31. The State Constitution prohibits the state from levying ad valorem taxes,[4] and limits the Legislature's authority to provide for property valuations at less than just value, unless expressly authorized.[5]

The just valuation standard generally requires the property appraiser to consider the highest and best use of property;[6] however, the State Constitution authorizes certain types of property to be valued based on their current use (classified use assessments), which often result in lower assessments. Properties that receive classified use treatment in Florida include: agricultural land, land producing high water recharge to Florida's aquifers, land used exclusively for noncommercial recreational purposes;[7] land used for conservation purposes;[8] historic properties when authorized by the county or municipality;[9] and certain working waterfront property.[10]

Homestead Exemption

Every person having legal or 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.[11] 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.[12]

Property Tax Exemptions for Veterans and Surviving Spouses

Florida provides several property tax exemptions for disabled veterans and their surviving spouses. These include:

---

[1] Both real property and tangible personal property can be 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 Walter v. Shuler*, 176 So. 2d 81 (Fla. 1965); *Deltona Corp. v. Bailey*, 336 So. 2d 1163 (Fla. 1976); *Southern Bell Tel. & Tel. Co. v. Dade County*, 275 So. 2d 4, 9 (Fla. 1973).
[3] *See* s. 192.001(3) and (16), F.S.
[4] FLA. CONST. art. VII, s. 1(a).
[5] *See* FLA. CONST. art. VII, s. 4.
[6] Section 193.011(2), F.S.
[7] FLA. CONST. art. VII, s. 4(a).
[8] FLA. CONST. art. VII, s. 4(b).
[9] FLA. CONST. art. VII, s. 4(e).
[10] FLA. CONST. art. VII, s. 4(j).
[11] FLA. CONST. art VII, s. 6(a).
[12] FLA. CONST. art VII, s. 6(a).

- A veteran with a total and permanent service-connected disability is entitled to a complete exemption for property owned and used as a homestead. Upon the veteran's death, the exemption carries over to the veteran's unremarried surviving spouse.[13]
- A veteran with a total service-connected disability that confines him or her to a wheelchair is entitled to a complete exemption for property owned and used as a homestead. Upon the veteran's death, the exemption carries over to the veteran's unremarried surviving spouse.[14]
- A veteran disabled to a degree of 10 percent or more by misfortune or during wartime service is entitled to an exemption for any property up to $5,000. Upon the death of the veteran, the exemption carries over to the veteran's unremarried surviving spouse.[15]
- The unremarried surviving spouse of a veteran who died while on active duty is entitled to a complete exemption for property owned and used as a homestead if the veteran was a permanent resident of Florida on the day he or she died.[16]

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.[17] The discount is calculated as a percentage equal to the percentage of the veteran's permanent, service-connected disability.[18] The discount is applied as a reduction to the taxable value of the homestead property.[19]

To qualify for the tax discount, the veteran must:
- Be aged 65 or older;
- Be partially or totally disabled;
- Have become disabled through military combat; and
- Have received an honorable discharge.[20]

Unlike the exemptions described above, the discount for a combat-related, disabled veteran does not carry over to a surviving spouse.[21]

III. Effect of Proposed Changes:

SJR 1076 proposes an amendment to the Florida Constitution to allow the homestead property tax discount for a veteran aged 65 or older who has a permanent, combat-related disability to carry over to the veteran's surviving spouse upon the veteran's death, provided that the veteran applied for and received the discount.

[13] Section 196.081(1)-(3), F.S.
[14] Section 196.091(1) and (3), F.S.
[15] Section 196.24, F.S.
[16] Section 196.081(4), F.S.
[17] Section 196.082, F.S.
[18] Section 196.082(2), F.S.
[19] Section 196.082(5), F.S.
[20] Section 196.082(1), F.S.
[21] *See* s. 196.082, F.S.

To receive the property tax discount, the surviving spouse must permanently reside at and hold legal or beneficial title to the homestead property. The surviving spouse is eligible for the discount until he or she:

- Remarries;
- Sells the property; or
- Otherwise disposes of the property.

After selling the property, however, a surviving spouse may transfer the discount to a new, permanent residence as long as he or she remains unmarried. The amount of the discount transferred may not exceed the dollar amount granted on the most recent ad valorem tax roll of the original property. The amount of the discount transferred may not exceed the dollar amount granted on the most recent ad valorem tax roll of the original property.

The joint resolution provides that the amendment is self-executing and does not require implementing legislation.

If approved by the electors, the amendment takes effect January 1, 2021.

IV. Constitutional Issues:

A. Municipality/County Mandates Restrictions:

The mandate provisions in Article VII, section 18 of the State 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, section 1, of the State Constitution, authorizes the Legislature to propose amendments to the State Constitution by joint resolution approved by a three-fifths vote of the membership of each house. The amendment must be placed before the electorate at the next general election 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.

Article XI, section 5(e), of the State 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 specified in the amendment. The joint resolution specifies that the amendment takes effect January 1, 2021.

V. Fiscal Impact Statement:

A. Tax/Fee Issues:

The Revenue Estimating Conference (REC) reviewed the impact of House Joint Resolution 877, which is identical to this bill. The REC has determined that the bill has an indeterminate impact due to the need for approval by the electors. If approved by the electors, the REC has determined that the bill will reduce local property tax receipts by $1.0 million beginning in Fiscal Year 2021-2022, with a $4.0 million recurring reduction.[22]

B. Private Sector Impact:

A qualifying surviving spouse of a veteran who had received the tax discount on homestead property would be eligible for the same discount, thereby financially benefitting from the bill.

C. Government Sector Impact:

Section 5(d), Art. XI, of the State Constitution requires proposed amendments or constitutional revisions to be published in a newspaper of general circulation in each county in which a newspaper is published.

The Division of Elections is required to twice advertise the full text of proposed constitutional amendments in English and Spanish in the newspaper of general circulation in each county before the election in which the amendment shall be submitted to the electors. The Division is also required to provide each Supervisor of Elections with English and Spanish booklets or posters displaying the full text of proposed amendments, for each polling room or early voting area in each county, and to translate the amendments into Spanish.

The average cost for Spanish translation, booklet printing and distribution, and newspaper advertising of constitutional amendments for the 2018 election cycle was $92.93 per English word of the originating document. The cost per word has not changed. Using this rate, the cost to advertise this amendment in newspapers and produce booklets for the 2020 General Election is estimated to be $74,251.07, at a minimum. More accurate cost estimates cannot be determined until the total number of amendments to be advertised is known.[23] Additionally, whether the estimate changes due to placement on the ballot at the Primary Election, rather than the General Election in 2020 is unknown.

---

[22] Office of Economic and Demographic Research, *Revenue Estimating Conference, Impact Conference, 01/10/20 Revenue Impact Results*, available at http://edr.state.fl.us/Content/conferences/revenueimpact/index.cfm (last visited Jan. 13, 2020).
[23] Email correspondence with Maria Matthews, Director of Division of Elections, Department of State (Jan. 8, 2020) (on file with the Senate Committee on Military and Veterans Affairs and Space).

VI. Technical Deficiencies:

None.

VII. Related Issues:

None.

VIII. Statutes Affected:

The joint resolution amends Article VII, section 6, and creates a new section in Article XII, of the State 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.

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

By Senator Wright

14-01266A-20 20201076__

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 provide for the carryover of the homestead property tax discount for certain veterans with permanent combat-related disabilities to a veteran's surviving spouse if certain criteria are met, to authorize the transfer of the discount to a surviving spouse's new homestead property if certain criteria are met, 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

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

14-01266A-20 20201076__

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 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

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59 both of the following additional homestead tax exemptions:
60 (1) An exemption not exceeding fifty thousand dollars to a
61 person who has the legal or equitable title to real estate and
62 maintains thereon the permanent residence of the owner, who has
63 attained age sixty-five, and whose household income, as defined
64 by general law, does not exceed twenty thousand dollars; or
65 (2) An exemption equal to the assessed value of the
66 property to a person who has the legal or equitable title to
67 real estate with a just value less than two hundred and fifty
68 thousand dollars, as determined in the first tax year that the
69 owner applies and is eligible for the exemption, and who has
70 maintained thereon the permanent residence of the owner for not
71 less than twenty-five years, who has attained age sixty-five,
72 and whose household income does not exceed the income limitation
73 prescribed in paragraph (1).
74
75 The general law must allow counties and municipalities to grant
76 these additional exemptions, within the limits prescribed in
77 this subsection, by ordinance adopted in the manner prescribed
78 by general law, and must provide for the periodic adjustment of
79 the income limitation prescribed in this subsection for changes
80 in the cost of living.
81 (e)(1) Each veteran who is age 65 or older who is partially
82 or totally permanently disabled shall receive a discount from
83 the amount of the ad valorem tax otherwise owed on homestead
84 property the veteran owns and resides in if the disability was
85 combat related and the veteran was honorably discharged upon
86 separation from military service. The discount shall be in a
87 percentage equal to the percentage of the veteran's permanent,

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88 service-connected disability as determined by the United States
89 Department of Veterans Affairs. To qualify for the discount
90 granted by this paragraph ~~subsection~~, an applicant must submit
91 to the county property appraiser, by March 1, an official letter
92 from the United States Department of Veterans Affairs stating
93 the percentage of the veteran's service-connected disability and
94 such evidence that reasonably identifies the disability as
95 combat related and a copy of the veteran's honorable discharge.
96 If the property appraiser denies the request for a discount, the
97 appraiser must notify the applicant in writing of the reasons
98 for the denial, and the veteran may reapply. The Legislature
99 may, by general law, waive the annual application requirement in
100 subsequent years.
101 (2) If a veteran who receives the discount described in
102 paragraph (1) predeceases his or her spouse, and if, upon the
103 death of the veteran, the surviving spouse holds the legal or
104 beneficial title to the homestead property and permanently
105 resides thereon, the discount carries over to the surviving
106 spouse until he or she remarries or sells or otherwise disposes
107 of the homestead property. If the surviving spouse sells or
108 otherwise disposes of the property, a discount not to exceed the
109 dollar amount granted from the most recent ad valorem tax roll
110 may be transferred to the surviving spouse's new homestead
111 property, if used as his or her permanent residence and he or
112 she has not remarried.
113 (3) This subsection is self-executing and does not require
114 implementing legislation.
115 (f) By general law and subject to conditions and
116 limitations specified therein, the Legislature may provide ad

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117 valorem tax relief equal to the total amount or a portion of the
118 ad valorem tax otherwise owed on homestead property to:
119 (1) The surviving spouse of a veteran who died from
120 service-connected causes while on active duty as a member of the
121 United States Armed Forces.
122 (2) The surviving spouse of a first responder who died in
123 the line of duty.
124 (3) A first responder who is totally and permanently
125 disabled as a result of an injury or injuries sustained in the
126 line of duty. Causal connection between a disability and service
127 in the line of duty shall not be presumed but must be determined
128 as provided by general law. For purposes of this paragraph, the
129 term "disability" does not include a chronic condition or
130 chronic disease, unless the injury sustained in the line of duty
131 was the sole cause of the chronic condition or chronic disease.
132
133 As used in this subsection and as further defined by general
134 law, the term "first responder" means a law enforcement officer,
135 a correctional officer, a firefighter, an emergency medical
136 technician, or a paramedic, and the term "in the line of duty"
137 means arising out of and in the actual performance of duty
138 required by employment as a first responder.
139 ARTICLE XII
140 SCHEDULE
141 Ad valorem tax discount for surviving spouses of certain
142 permanently disabled veterans.—The amendment to Section 6 of
143 Article VII, relating to the ad valorem tax discount for spouses
144 of certain deceased veterans who had permanent, combat-related
145 disabilities, and this section shall take effect January 1,

146 2021.
147
148 BE IT FURTHER RESOLVED that the following statement be
149 placed on the ballot:
150 CONSTITUTIONAL AMENDMENT
151 ARTICLE VII, SECTION 6
152 ARTICLE XII
153 AD VALOREM TAX DISCOUNT FOR SPOUSES OF CERTAIN DECEASED
154 VETERANS WHO HAD PERMANENT, COMBAT-RELATED DISABILITIES.—
155 Provides that the homestead property tax discount for certain
156 veterans with permanent combat-related disabilities carries over
157 to such veteran's surviving spouse who holds legal or beneficial
158 title to, and who permanently resides on, the homestead
159 property, until he or she remarries or sells or otherwise
160 disposes of the property. The discount may be transferred to a
161 new homestead property of the surviving spouse under certain
162 conditions. The amendment takes effect January 1, 2021.

Brown, Cindy

From: Matthews, Maria I. <Maria.Matthews@DOS.MyFlorida.com>
Sent: Wednesday, January 8, 2020 1:18 PM
To: Brown, Cindy
Subject: Amendments/Publication Costs

Cindy:

Per your request. . .

The Division of Elections is required to advertise the full text of proposed constitutional amendments in English and Spanish* twice in a newspaper of general circulation in each county before the election in which the amendment shall be submitted to the electors. The Division is also responsible for translating the amendments into Spanish.

The Division is also required to provide each Supervisor of Elections with English and Spanish booklets or posters displaying the full text of proposed amendments, for each polling room or early voting area in each county. The statewide average cost to advertise constitutional amendments, in English and Spanish, in newspapers for the 2018 election cycle was $92.93 per English word of the originating document.

Using 2018 election cycle rates, the cost to advertise this amendment in newspapers and produce booklets for the 2020 general election is estimated to be $ 74251.07, at a minimum. Accurate cost estimates cannot be determined until the total number of amendments to be advertised is known.

At this time, three amendments have achieved ballot position for the 2020 election by the initiative petition process. More initiatives may make ballot position by February 1, 2020 and the Legislature may also adopt joint resolutions in the upcoming legislative cycle adding to the number of amendments on the ballot.

*The requirement to provide these publications in Spanish stems from several provisions of the federal Voting Rights Act including but not limited to Section 203.

Respectfully,

Maria Matthews, Esq.
Division of Elections, Director
Florida Department of State
500 S. Bronough Street
Tallahassee, Florida 32399
850.245.6520
Maria.matthews@dos.myflorida.com
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THE FLORIDA SENATE

APPEARANCE RECORD

(Deliver BOTH copies of this form to the Senator or Senate Professional Staff conducting the meeting)

January 22, 2020
Meeting Date

1076
Bill Number (if applicable)

Amendment Barcode (if applicable)

Topic: Veterans Tax Exemption

Name: Dan Hendrickson

Job Title: president, TALLAHASSEE VETERANS LEGAL COLLABORATIVE

Address: 319 EAST PARK AVE
Street

TALLAHASSSEE, FL 32302
City *State* *Zip*

Phone: 850 570-1967

Email: danbhendrickson@comcast.net

Speaking: ☐ For ☐ Against ☐ Information

Waive Speaking: ☑ In Support ☐ Against
(The Chair will read this information into the record.)

Representing: TALLAHASSEE VETERANS LEGAL COLLABORATIVE

Appearing at request of Chair: ☐ Yes ☑ No

Lobbyist registered with Legislature: ☐ Yes ☑ No

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S-001 (10/14/14)

THE FLORIDA SENATE

APPEARANCE RECORD

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1-22-2020
Meeting Date

1076
Bill Number (if applicable)

Amendment Barcode (if applicable)

Topic: VETERANS

Name: JOHN HAYNES

Job Title: FL. VETERANS FOUNDATION - CHAIRMAN AMERITUS

Address: 424 HIAWATHA FARMS SO.
Street

MONTICELLO, FL. 32344
City, State, Zip

Phone: 850-443-3451

Email:

Speaking: ☐ For ☐ Against ☐ Information

Waive Speaking: ☒ In Support ☐ Against
(The Chair will read this information into the record.)

Representing: FL. VETERANS FOUNDATION

Appearing at request of Chair: ☐ Yes ☒ No

Lobbyist registered with Legislature: ☐ Yes ☒ No

While it is a Senate tradition to encourage public testimony, time may not permit all persons wishing to speak to be heard at this meeting. Those who do speak may be asked to limit their remarks so that as many persons as possible can be heard.

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

S-001 (10/14/14)

THE FLORIDA SENATE

APPEARANCE RECORD

(Deliver BOTH copies of this form to the Senator or Senate Professional Staff conducting the meeting)

1/22/2020
Meeting Date

SJR 1026
Bill Number (if applicable)

Amendment Barcode (if applicable)

Topic

Name Loren Levy

Job Title General Counsel, Property Appraisers' Ass'n of Fla.

Address 1828 Riggins Rd
Street

Tallahassee FL 32308
City State Zip

Phone 850-219-0220

Email paaf@comcast.net

Speaking: ☐ For ☐ Against ☐ Information

Waive Speaking: ☑ In Support ☐ Against
(The Chair will read this information into the record.)

Representing

Appearing at request of Chair: ☐ Yes ☑ No

Lobbyist registered with Legislature: ☑ Yes ☐ No

While it is a Senate tradition to encourage public testimony, time may not permit all persons wishing to speak to be heard at this meeting. Those who do speak may be asked to limit their remarks so that as many persons as possible can be heard.

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

S-001 (10/14/14)

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 Military and Veterans Affairs and Space

BILL: CS/SB 1078

INTRODUCER: Senator Wright

SUBJECT: Special Election/Surviving Spouse Ad Valorem Tax Reduction

DATE: January 22, 2019 REVISED:

	ANALYST	STAFF DIRECTOR	REFERENCE	ACTION
1.	Brown	Caldwell	MS	**Fav/CS**
2.			EE	
3.			RC	

Please see Section IX. for Additional Information:

COMMITTEE SUBSTITUTE - Technical Changes

I. Summary:

CS/SB 1078 calls for a special election to be held on August 18, 2020, concurrent to other statewide elections held on that date, if any, for voters to approve or reject Senate Joint Resolution 1076 (SJR 1076) or a similar joint resolution having substantially the same specific intent and purpose enacted in the 2020 Regular Session.

SJR 1076, if enacted, proposes to amend the constitution to provide a tax discount on homestead property for a surviving spouse of a qualifying veteran. Specifically, the constitutional amendment would allow the homestead property tax discount for a veteran aged 65 and older who has a permanent, combat-related disability to carry over to the veteran's surviving spouse, provided that the veteran applied for and received the discount.

As the bill provides for a special election, its passage requires at least three-fourths vote approval of the membership of each house of the legislature.

The bill takes effect upon becoming a law.

II. Present Situation:

Current law provides a tax discount on homestead property for a partially or totally permanently combat-disabled veteran aged 65 or older, provided that he or she received an honorable

discharge from military service.[1] While other discounts and exemptions on homestead property extend to a surviving spouse of a qualifying veteran, the discount provided in s. 196.82, F.S., does not.

III. Effect of Proposed Changes:

SB 1078 calls for a special election to be held on August 18, 2020, concurrent with other statewide elections held on that date, if any, for voters to approve or reject Senate Joint Resolution 1076 (SJR 1076) or a similar joint resolution having substantially the same specific intent and purpose enacted in the 2020 Regular Session. August 18, 2020, is the date of the Primary Election in Florida.[2]

SJR 1076, if enacted, proposes to amend the constitution to provide a tax discount on homestead property for a surviving spouse of a qualifying veteran. Specifically, the constitutional amendment would allow the homestead property tax discount for a veteran aged 65 and older who has a permanent, combat-related disability to carry over to the veteran's surviving spouse, provided that the veteran applied for and received the discount.

The bill specifies that notice is to be given in accordance with section 5 of Article XI of the State Constitution, rather than the statutory requirement for a publication of notice for a special election, thereby providing a greater length of time for notice.[3]

As the bill provides for a special election, its passage requires at least three-fourths vote approval of the membership of each house of the legislature.

The bill takes effect upon becoming a law.

IV. Constitutional Issues:

A. Municipality/County Mandates Restrictions:

The bill may require some municipalities to spend funds or take action requiring the expenditure of funds in order to comply with the new election date requirements created by the bill; however, section 18 of Article VII of the State Constitution explicitly exempts election laws from the county/municipality "mandates" provision within that section.

B. Public Records/Open Meetings Issues:

None.

C. Trust Funds Restrictions:

None.

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[1] Section 196.82, F.S.
[2] Department of State, *Election Dates for 2020*, available at https://dos.myflorida.com/elections/for-voters/election-dates/ (last visited Jan. 8, 2020).
[3] FLA. CONST. art XI, s. 5(d)(1968).

D. State Tax or Fee Increases:

None.

E. Other Constitutional Issues:

Section 1 of Article XI of the State Constitution, authorizes the Legislature to propose amendments to the State Constitution by joint resolution approved by a three-fifths vote of the membership of each house. The amendment must be placed before the electorate at the next general election held more than 90 days after the proposal has been filed with the Secretary of State or at a special election. For an amendment to be placed on the ballot at a special election, however, an affirmative vote of three-fourths of the membership of each house of the legislature is required.[4]

Section 5(e) of Article XI of the State 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 specified in the amendment.

Prior to holding an election, section 5(d) of Article XI of the State Constitution requires a notice of publication in a local newspaper of general circulation once in the tenth week, and once in the sixth week immediately preceding the week in which the election is held. Florida law provides that in the absence of specified notice for a special election, there shall be at least 30 days' notice of the election by publication in a local newspaper of general circulation. Publication must be made at least twice, once in the fifth week, and once in the third week prior to the week in which the election is to be held.

V. Fiscal Impact Statement:

A. Tax/Fee Issues:

None.

B. Private Sector Impact:

None.

C. Government Sector Impact:

A local government could incur a cost increase, based on a situation in which a county did not have any primary races and therefore no other elections on that date, or if the amendment resulted in a need for an additional page on the ballot. Any fiscal impact is indeterminate at this time.[5]

[4] FLA. CONST. art XI, s. 5(d)(1968).
[5] Email from Ronald A. Labasky, General Counsel, Florida Supervisors of Elections (Jan. 16, 2020)(on file with the Senate Committee on Military and Veterans Affairs and Space).

VI. Technical Deficiencies:

None.

VII. Related Issues:

None.

VIII. Statutes Affected:

The bill creates an undesignated section of law.

IX. Additional Information:

A. Committee Substitute – Statement of Changes:

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

CS by Military and Veterans Affairs and Space on January 22, 2020:
The CS refers to the linked bill in the bill as "SJR 1076".

B. Amendments:

None.

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

337894

LEGISLATIVE ACTION

Senate	.	House
	.	
	.	
	.	
	.	
	.	

The Committee on Military and Veterans Affairs and Space (Wright) recommended the following:

Senate Amendment

Delete lines 25 - 35
and insert:
Resolution 1076, 2020 Regular Session, or a similar joint resolution having substantially the same specific intent and purpose.
Section 2. Publication of notice shall be in accordance with Section 5, Article XI of the State Constitution. The special election shall be held in the same manner in which other

337894

11 special elections are held.
12 Section 3. This act shall take effect upon becoming a law,
13 if enacted by a vote of at least three-fourths of the membership
14 of each house of the Legislature and if Senate Joint Resolution
15 1076, 2020 Regular Session, or a similar joint resolution having

By Senator Wright

14-01264-20 20201078__

A bill to be entitled

An act relating to a special election; providing for a special election to be held on August 18, 2020, pursuant to Section 5, Article XI of the State Constitution, for the approval or rejection by the electors of this state of amendments to the State Constitution, proposed by joint resolution, relating to an ad valorem tax discount for spouses of certain deceased veterans who had permanent, combat-related disabilities, the transfer of the ad valorem tax discount to another permanent residence of the surviving spouse under specified conditions, and an effective date if such amendments are adopted; providing for publication of notice and election procedures; providing a contingent effective date.

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

Section 1. Pursuant to Section 5, Article XI of the State Constitution, there shall be a special election on August 18, 2020, to be held concurrently with other statewide elections held on that date, if any, at which there shall be submitted to the electors of this state for approval or rejection the amendments to the State Constitution proposed in Senate Joint Resolution ___, 2020 Regular Session, or a similar joint resolution having substantially the same specific intent and purpose.

Section 2. Publication of notice shall be in accordance with Section 5, Article XI of the State Constitution. The

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

14-01264-20 20201078__

special election shall be held in the same manner in which other special elections are held.

Section 3. This act shall take effect upon becoming a law, if enacted by a vote of at least three-fourths of the membership of each house of the Legislature and if Senate Joint Resolution ___, 2020 Regular Session, or a similar joint resolution having substantially the same specific intent and purpose, is adopted by both houses of the Legislature.

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

Brown, Cindy

From: Ronald Labasky <rlabasky@bplawfirm.net>
Sent: Thursday, January 16, 2020 1:22 PM
To: Brown, Cindy
Cc: Tammy Jones; David Ramba
Subject: SB !078

Cindy: I am responding to your email to Tammy Jones concerning SB 1078. I am the General Counsel to the Florida Supervisors of Elections. We don't think we can quantify or provide possible cost increases or figures dealing with this bill being placed on Florida's August primary election ballot. Reasons for possible cost increase would be if a county did not have any primary races and thus no other elections on that date or if the amendment caused a county to have an additional page for that election. We wouldn't know about the actual primary ballot until qualifying occurs.

Ronald A. Labasky
Brewton Plante, PA
215 S. Monroe St., Suite 825 (32301)
P.O. Box 350 (32302)
Tallahassee, FL
850-222-7718 Office
222-8222 Fax
rlabasky@bplawfirm.net

THE FLORIDA SENATE

APPEARANCE RECORD

(Deliver BOTH copies of this form to the Senator or Senate Professional Staff conducting the meeting)

1-22-2020
Meeting Date

1078
Bill Number (if applicable)

Amendment Barcode (if applicable)

Topic: AD VALOREM TAX

Name: JOHN HAYNES

Job Title: VETERAN

Address: —
Street

—
City State Zip

Phone

Email

Speaking: ☐ For ☐ Against ☐ Information

Waive Speaking: ☒ In Support ☐ Against
(The Chair will read this information into the record.)

Representing

Appearing at request of Chair: ☐ Yes ☒ No

Lobbyist registered with Legislature: ☐ Yes ☒ No

While it is a Senate tradition to encourage public testimony, time may not permit all persons wishing to speak to be heard at this meeting. Those who do speak may be asked to limit their remarks so that as many persons as possible can be heard.

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S-001 (10/14/14)

THE FLORIDA SENATE

APPEARANCE RECORD

(Deliver BOTH copies of this form to the Senator or Senate Professional Staff conducting the meeting)

January 22, 2020
Meeting Date

1078
Bill Number (if applicable)

Amendment Barcode (if applicable)

Topic: Veterans Tax Exemption

Name: Dan Hendrickson

Job Title: president, TALLAHASSEE VETERANS LEGAL COLLABORATIVE

Address: 319 EAST PARK AVE
Street

TALLAHASSSEE, FL 32302
City *State* *Zip*

Phone: 850 570-1967

Email: danbhendrickson@comcast.net

Speaking: ☐ For ☐ Against ☐ Information

Waive Speaking: ☑ In Support ☐ Against
(The Chair will read this information into the record.)

Representing: TALLAHASSEE VETERANS LEGAL COLLABORATIVE

Appearing at request of Chair: ☐ Yes ☑ No

Lobbyist registered with Legislature: ☐ Yes ☑ No

While it is a Senate tradition to encourage public testimony, time may not permit all persons wishing to speak to be heard at this meeting. Those who do speak may be asked to limit their remarks so that as many persons as possible can be heard.

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

S-001 (10/14/14)

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 Military and Veterans Affairs and Space

BILL: SB 1260

INTRODUCER: Senator Albritton

SUBJECT: Florida Space Exploration Monument

DATE: January 21, 2020 REVISED:

	ANALYST	STAFF DIRECTOR	REFERENCE	ACTION
1.	Caldwell	Caldwell	MS	**Favorable**
2.			GO	
3.			AP	

I. Summary:

SB 1260 establishes a Florida Space Exploration Monument to recognize the importance of the role the state of Florida, and its past, current, and future contributions, in space exploration; to honor the state's residents for their role in humanity's most daring journey of space exploration; and to honor the contribution of all individuals and their families who have gone unrecognized for their contributions to the United States' achievements in space. The Department of Management Services is to administer the monument.

The bill takes effect date of July 1, 2020.

II. Present Situation:

Florida's Role in Space Exploration

The state of Florida has a long history connected to space exploration. President Dwight D. Eisenhower established the National Aeronautics and Space Administration (NASA) on October 1, 1958. Project Mercury was the first human spaceflight program of the United States. The goals of the program were to place a manned spacecraft in orbit around Earth, investigate man's performance capabilities and ability to function in space, and recover both man and spacecraft safely. Alan B. Shepard, Jr., was America's first man in space, launched in 1961 from Cape Canaveral, Florida. After consideration, Cape Canaveral was chosen by NASA in 1961 as the space launch center for the Apollo program which was tasked with putting a human on the moon. On July 20, 1969, Apollo 11, commanded by Neil Armstrong, along with Lunar Module Plot Edwin "Buzz" Aldrin, Jr., landed on the moon, while Command Module Pilot Michael Collins orbited above in the command ship, *Columbia*.[1]

[1] *NASA and the Space Program Change Florida*, Florida Memory, State library and Archives of Florida. Available at https://www.floridamemory.com/onlineclassroom/nasa/photos/# (Last visited Jan. 10, 2020).

Between the first launch on April 12, 1981, and the final landing on July 21, 2011, NASA's space shuttle fleet, Columbia, Challenger, Discovery, Atlantis and Endeavour, flew 135 missions and helped construct the International Space Station. From the launch of the first space shuttle, NASA continued to set high marks of achievement and endurance through 30 years of missions. Starting with Columbia and continuing with Challenger, Discovery, Atlantis, and Endeavour, the spacecraft has carried people into orbit repeatedly, launched, recovered and repaired satellites, conducted cutting-edge research and built the largest structure in space, the International Space Station. The final space shuttle mission, STS-135, ended July 21, 2011, when Atlantis rolled to a stop at its home port, NASA's Kennedy Space Center.[2]

While NASA will be working towards returning astronauts to the Moon, continuing the exploration of Mars, and developing new technology to make supersonic aircraft fly more quietly,[3] private sector entrepreneurs are looking for opportunities in space.[4]

Managing Agency for the Capitol Center

Section 272.03(1), F.S., provides that the Capitol Center[5] is under the general control and supervision of the Department of Management Services (department or DMS),[6] which includes the management and maintenance of both the grounds and buildings.[7] Additionally, the DMS has the authority to provide for the establishment of parks, walkways, and parkways on the grounds of the Capitol Center.[8] This responsibility has historically included assistance in establishing and maintaining public memorials throughout the Capitol Center, including project management oversight of the design and construction of memorials.[9] After an entity is assigned a designated space within the Capitol Center for an exhibit, the entity is the manager of the exhibit's content and display, in consultation with the DMS.[10]

Capitol Complex Monuments

The construction and placement of a monument on the premises of the Capitol Complex[11] is prohibited unless authorized by general law and unless the design and placement of the monument is approved by the DMS after considering the recommendations of the Florida

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[2] NASA Overview, *Space Shuttle Era*, Available at https://www.nasa.gov/mission_pages/shuttle/flyout/index.html, (Last visited Jan. 13, 2020).
[3] *What's Next for NASA*; Available at https://www.nasa.gov/about/whats_next.html, (Last visited Jan. 13, 2020).
[4] *See 10 Major Players in the Private Sector Space Race*, by Nicholas Gerbis; Available at https://science.howstuffworks.com/10-major-players-in-private-sector-space-race.htm, (Last visited Jan. 13. 2020).
[5] Section 272.12, F.S., describes the Tallahassee area bounded by South Martin Luther King, Jr. Boulevard, College Avenue, Franklin Boulevard, East Jefferson Street, and the Seaboard Coastline Railroad right-of-way as the Capitol Center.
[6] Section 272.03, F.S.
[7] Section 272.09, F.S.
[8] Section 272.07, F.S.
[9] The Florida Senate Bill Analysis and Fiscal Impact Statement (Apr. 10, 2014), Available at http://www.flsenate.gov/Session/Bill/2014/608/Analyses/2014s0608.rc.PDF (last visited Jan. 17, 2020).
[10] *Id*.
[11] Section 281.01, F.S. The term "Capitol Complex" includes that portion of Tallahassee, Leon County, Florida, commonly referred to as the Capitol, the Historic Capitol, the Senate Office Building, the House Office Building, the Knott Building, the Pepper Building, the Holland Building, and the curtilage of each, including the state-owned lands and public streets adjacent thereto within an area bounded by and including Monroe Street, Jefferson Street, Duval Street, and Gaines Street. The term shall also include the State Capital Circle Office Complex located in Leon County, Florida.

Historical Commission.[12] Additionally, the DMS must coordinate with the Division of Historical Resources of the Department of State regarding a monument's design and placement.[13] The DMS, in consultation with the Florida Historical Commission, is required to set aside an area of the Capitol Complex to be dedicated as a memorial garden for the placement of authorized monuments. Monuments constructed on or after July 1, 2014, are required to be placed in the memorial garden.[14] Among the statutorily authorized Capitol Complex memorials are:

- The Florida Veterans' Walk of Honor;[15]
- The Florida Veterans' Memorial Garden;[16]
- The Florida Holocaust Memorial;[17]
- The Florida Slavery Memorial;[18] and
- The POW-MIA Chair of Honor Memorial.[19]

III. Effect of Proposed Changes:

The bill creates a Florida Space Exploration Monument to be administered by the Department of Management Services. The department, in consultation with Space Florida, must create a contest for individuals who wish to submit a design for the monument. The department and Space Florida must appoint a selection committee to select the design of the monument.

The department must develop a plan for the design, placement, and cost of the monument. The plan must include the designation of an appropriate public area for the monument on the premises of the Capitol Complex, but does not include the State Capital Circle Office Complex. The department must consider the recommendations of the Florida Historical Commission.[20] The plan must also include the dates for the design contest and the timeframe for the selection committee to review and select a design. The plan must be submitted to the Governor, the President of the Senate, and the Speaker of the House of Representatives by March 9, 2021.

The bill takes effect July 1, 2020.

IV. Constitutional Issues:

A. Municipality/County Mandates Restrictions:

The bill does not appear to require cities and counties to expend funds or limit their authority to raise revenue or receive state-shared revenues as specified by section 18 of Article VII of the State Constitution.

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[12] Section 265.111(2), F.S.
[13] *Id*.
[14] Section 265.111(1), F.S., defines the term "monument" to mean a permanent structure such as a marker, statue, sculpture, plaque, or other artifice, including living plant material, placed in remembrance or recognition of significant person or event in Florida history. The term does not include any "Official Florida Historical Marker" as defined in s. 267.021, F.S.
[15] Section 265.0031, F.S.
[16] *Id*.
[17] Section 265.005, F.S.
[18] Section 265.006, F.S.
[19] Section 265.00301, F.S.
[20] As required pursuant to ss. 265.111 and 267.0612(9), F.S.

B. Public Records/Open Meetings Issues:

None.

C. Trust Funds Restrictions:

None.

D. State Tax or Fee Increases:

None.

E. Other Constitutional Issues:

None identified.

V. Fiscal Impact Statement:

A. Tax/Fee Issues:

None.

B. Private Sector Impact:

None.

C. Government Sector Impact:

Under the bill, the cost to construct the memorial is indeterminate, as the design for the monument has not been completed. DMS is required to provide cost information in the plan that is to be submitted to the Governor, the President of the Senate, and the Speaker of the House of Representatives by March 9, 2021.

VI. Technical Deficiencies:

None.

VII. Related Issues:

None.

VIII. Statutes Affected:

This bill substantially amends section 265.008 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.

By Senator Albritton

26-01141-20 20201260__

A bill to be entitled

An act relating to the Florida Space Exploration Monument; creating s. 265.008, F.S.; providing legislative intent; establishing the Florida Space Exploration Monument; providing for administration of the monument by the Department of Management Services; providing for the creation of a design contest and selection committee; requiring the department to develop a plan regarding the monument; requiring the plan to be submitted to the Governor and the Legislature by a specified date; providing an effective date.

WHEREAS, Florida's history with space exploration can be traced back to 1865, when Jules Verne envisioned the state as the launch site of the "Columbiad" cannon in his popular novel *From the Earth to the Moon*, and

WHEREAS, in 1950, a rocket known as "Bumper 8" became the first rocket launched from Cape Canaveral, and

WHEREAS, in 1969, the National Aeronautics and Space Administration (NASA) and the crew of Apollo 11 undertook the first mission that would land humans on the surface of the moon after launching from the John F. Kennedy Space Center, and

WHEREAS, Florida continues to be home to the Cape Canaveral Spaceport, consisting of NASA's John F. Kennedy Space Center and the Cape Canaveral Air Force Station, and

WHEREAS, the state maintains a robust commercial aerospace industry and highly trained workforce, which has helped contribute technical and scientific knowledge that has allowed

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26-01141-20 20201260__

Florida to continue to serve as the launch pad of the United States' achievements in space, and

WHEREAS, the establishment of the Florida Space Exploration Monument would not only commemorate the past achievements and contributions of individuals who have made this state a leader in space exploration, but would also serve in the future to inspire individuals to help maintain this state's role, NOW, THEREFORE,

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

Section 1. Section 265.008, Florida Statutes, is created to read:

265.008 Florida Space Exploration Monument.—

(1) It is the intent of the Legislature to recognize the importance of the role of this state, and its past, current, and future contributions, in space exploration; to honor the state's residents for their role in humanity's most daring journey of space exploration; and to honor the contribution of all individuals and their families who have gone unrecognized for their impact on the United States' achievements in space.

(2) There is established the Florida Space Exploration Monument.

(a) The monument is administered by the Department of Management Services.

(b) The Department of Management Services, in consultation with Space Florida, shall establish a contest for individuals who wish to submit a design for the monument. The department and Space Florida shall appoint a selection committee to choose the

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59 design of the monument.
60 (c) The Department of Management Services shall develop a
61 plan for the design, placement, and cost of the monument. The
62 plan must include the designation of an appropriate public area
63 for the monument on the premises of the Capitol Complex, as
64 defined in s. 281.01, not including the State Capital Circle
65 Office Complex. The department shall consider the
66 recommendations of the Florida Historical Commission as required
67 pursuant to ss. 265.111 and 267.0612(9) and shall coordinate
68 with the Division of Historical Resources of the Department of
69 State in developing the plan. The plan must also include the
70 dates for the design contest and the timeframe for the selection
71 committee to review and select a design. The Department of
72 Management Services shall submit the plan to the Governor, the
73 President of the Senate, and the Speaker of the House of
74 Representatives by March 9, 2021.
75 Section 2. This act shall take effect July 1, 2020.

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

The Florida Senate

Committee Agenda Request

To: Senator Tom Wright, Chair
Committee on Military and Veterans Affairs and Space

Subject: Committee Agenda Request

Date: January 15, 2020

I respectfully request that **Senate Bill #1260**, relating to Florida Space Exploration Monument, be placed on the:

☒ committee agenda at your earliest possible convenience.

☐ next committee agenda.

Senator Ben Albritton
Florida Senate, District 26

File signed original with committee office

S-020 (03/2004)

THE FLORIDA SENATE

APPEARANCE RECORD

(Deliver BOTH copies of this form to the Senator or Senate Professional Staff conducting the meeting)

1/22/2020
Meeting Date

1260
Bill Number (if applicable)

Amendment Barcode (if applicable)

Topic: Space Exploration Monument

Name: Jeffrey Kincart

Job Title: Principal

Address: 1875 W. Main St.
Street

Bartow, Fl 33830
City, State, Zip

Phone: 863-533-2000

Email:

Speaking: ☑ For ☐ Against ☐ Information

Waive Speaking: ☐ In Support ☐ Against
(The Chair will read this information into the record.)

Representing: Space Day 2020

Appearing at request of Chair: ☐ Yes ☑ No

Lobbyist registered with Legislature: ☐ Yes ☑ No

While it is a Senate tradition to encourage public testimony, time may not permit all persons wishing to speak to be heard at this meeting. Those who do speak may be asked to limit their remarks so that as many persons as possible can be heard.

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

S-001 (10/14/14)

CourtSmart Tag Report

Room: LL 37 **Case No.:** **Type:**
Caption: Senate Military and Veterans Affairs and Space **Judge:**

Started: **1/22/2020 8:30:25 AM**
Ends: 1/22/2020 9:07:25 AM Length: 00:37:01

8:30:24 AM Meeting called to order by Chair Wright
8:30:34 AM CAA Lois Graham calls the roll
8:30:40 AM Quorum announced
8:30:47 AM Pledge of Allegiance led by Senator Torres
8:31:12 AM Chair Wright with opening comments
8:31:34 AM Tab 5 SB 1260 - Florida Space Exploration Monument by Senator Albritton
8:31:41 AM Senator Albritton explains the bill
8:33:30 AM Appearance Forms
8:34:18 AM Jeffery Kincakt, Principal, Space Day 2020 waives in support
8:34:29 AM Senator Albritton waives closing
8:34:38 AM Roll call on SB 1260
8:34:48 AM Bill reported favorably
8:35:02 AM Chair turned over to Vice Chair Cruz
8:35:15 AM Tab 1 SB 1070 Space Florida by Chair Wright
8:35:21 AM Chair Wright explains the bill
8:38:10 AM Senator Harrell with question
8:38:26 AM Chair Wright responds
8:39:14 AM Senator Harrell with follow-up
8:39:23 AM Chair Wright responds
8:39:41 AM Amendment Barcode 531990
8:39:51 AM Chair Wright explains the amendment
8:40:13 AM Senator Broxson with comments
8:40:30 AM Chair Wright waives close
8:40:36 AM Amendment adopted
8:40:47 AM Senator Gainer with question
8:40:53 AM Chair Wright responds
8:41:10 AM Appearance Forms
8:41:16 AM Mr. Frank DiBello, CEO and President, Space Florida speaks in support
8:42:52 AM Senator Harrell with a question
8:43:00 AM Mr. DiBello responds
8:44:22 AM Senator Harrell with follow-up
8:44:31 AM Mr. DiBello responds
8:45:55 AM Senator Pizzo with question
8:46:04 AM Mr. DiBello responds
8:46:57 AM Chair Wright closes on the bill
8:47:11 AM CAA calls the roll
8:47:16 AM CS/SB 1070 is reported favorably
8:47:30 AM Tab 2 SB 1074 Surviving Spouse Ad Valorem Tax Reduction by Chair Wright
8:47:43 AM Vice Chair Cruz with comments
8:47:55 AM Recognition of visiting students
8:48:08 AM Senator Pizzo with comments
8:48:34 AM Chair Wright explains the bill

8:51:11 AM Amendment Barcode 147800
8:51:22 AM Chair Wright explains the amendment
8:51:52 AM Chair Wright waives close
8:52:00 AM Amendment adopted
8:52:10 AM Senator Broxson with question
8:52:24 AM Chair Wright responds
8:53:54 AM Senator Harrell with question
8:54:03 AM Chair Wright responds
8:54:24 AM Senator Harrell with follow-up
8:54:32 AM Chair Wright responds
8:54:44 AM Appearance Forms
8:54:51 AM Tanya Bailey, FLCAN Veteran Liaison speaks in support
8:55:40 AM Roy Clark, Director Legislative Affairs Florida Department of Veterans Affairs waives in support
8:55:51 AM Tabitha Burress, Communications Chair, 100,000 Strong, Voices for Veterans/FLCAN speaks in support
8:56:44 AM Senator Pizzo with question
8:57:02 AM Ms. Burress responds
8:57:09 AM Bill Helmich VFW/American Legion waives in support
8:57:21 AM Dan Hendrickson, President, Tallahassee Veterans legal Collaborative waives in support
8:57:30 AM Shawn Foster, American Legion Auxiliary, waives in support
8:57:36 AM John Haynes, FL Veterans Foundation waives in support
8:57:56 AM Senator Harrell in debate
8:58:46 AM Senator Broxson in debate
8:59:21 AM Senator Torres in debate
9:00:09 AM Chair Wright closes on bill
9:00:24 AM CAA calls the roll
9:00:46 AM CS/SB 1074 is reported favorably
9:01:02 AM Tab 3 SJR 1076 Surviving Spouse Ad Valorem Tax Reduction by Chair Wright
9:01:09 AM Chair Wright explains the bill
9:01:36 AM Appearance Forms
9:01:40 AM Dan Hendrickson waives in support
9:01:47 AM John Haynes waives in support
9:01:53 AM Loren Levy, General Counsel, Property Appraiser's Association of Florida waives in support
9:02:09 AM Chair Wright waives close
9:02:14 AM CAA calls the roll on SJR 1076
9:02:23 AM SJR 1076 reported favorably
9:02:32 AM Tab 4 SB 1078 Special Election/Surviving Spouse Ad Valorem Tax Reduction by Chair Wright
9:02:41 AM Chair Wright explains the bill
9:03:05 AM Amendment Barcode 337894
9:03:22 AM Chair Wright explains the amendment
9:03:50 AM Chair Wright waives close
9:03:56 AM Amendment is adopted
9:04:10 AM Appearance Form
9:04:15 AM Dan Hendrickson waives in support
9:04:19 AM John Haynes waives in support
9:04:25 AM Vice Chair Cruz with comments
9:04:27 AM Chair Wright with comments
9:04:32 AM Chair Wright waives close

9:04:39 AM CAA calls the roll
9:04:46 AM CS/SB 1078 favorably
9:05:02 AM Vice Chair Cruz returns Chair to Chair Wright
9:05:10 AM Chair Wright with comments
9:05:20 AM Chair Wright recognizes Carol Craig of Craig Technologies
9:05:35 AM Major Haynes recognized for birthday
9:06:06 AM Chair Wright with comments
9:06:15 AM Senator Pizzo with motion to vote yes for SB 1260
9:06:26 AM Motion favorable
9:06:43 AM Senator Gainer with comments
9:06:47 AM Senator Pizzo moves to adjourn
9:07:05 AM Meeting adjourned