Selection From: Appropriations - 06/11/2015 10:00 AM
Customized
Agenda Order

2015A Special Session
06/11/2015 8:52 PM

Tab 1	**HB 33-A** by **FTC, Gaetz (CO-INTRODUCERS) Cortes, B.**; (Compare to S 0004A) Taxation						
496616	D	S		RE	AP, Hukill, Benacquisto	Delete everything after	06/11 05:00 PM
153900	AA	S	L	RE	AP, Hukill, Benacquisto	Delete L.14 - 1306:	06/11 05:00 PM
252976	D	S		FAV	AP, Hukill, Benacquisto	Delete everything after	06/11 05:00 PM

The Florida Senate

COMMITTEE MEETING EXPANDED AGENDA

APPROPRIATIONS
Senator Lee, Chair
Senator Benacquisto, Vice Chair

MEETING DATE: Thursday, June 11, 2015
TIME: 10:00 a.m.—12:00 noon
PLACE: *Pat Thomas Committee Room,* 412 Knott Building

MEMBERS: Senator Lee, Chair; Senator Benacquisto, Vice Chair; Senators Altman, Flores, Gaetz, Galvano, Garcia, Grimsley, Hays, Hukill, Joyner, Latvala, Margolis, Montford, Negron, Richter, Ring, Simmons, and Smith

TAB	BILL NO. and INTRODUCER	BILL DESCRIPTION and SENATE COMMITTEE ACTIONS	COMMITTEE ACTION
1	**HB 33-A, 1st Eng.** Finance and Tax Committee / Gaetz (Compare S 4-A, S 6-A)	Taxation; Increases property tax exemptions for certain persons; reduces tax rate to certain satellite services; revises distributions of tax revenues from sales & use tax, communications services tax, & gross receipts tax; revises provisions concerning communications services tax & rates; exempts various products from sales & use tax; repeals estate tax; requires circuit court judges to provide monthly reports concerning decedents; creates Defense Works in Florida Incentive to reduce computation of adjusted federal income for certain contractors; extends date for tax credit for certain community contribution donations; increases tax credits for rehabilitation of certain contaminated sites; provides various sales tax holidays. AP 06/11/2015 Fav/1 Amendment	Fav/1 Amendment (Yeas 14 Nays 1

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 Appropriations

BILL:	HB 33-A, 1st Eng.
INTRODUCER:	Finance and Tax Committee and Representatives Gaetz and B. Cortes
SUBJECT:	Taxation
DATE:	June 11, 2015 REVISED: 06/11/15

	ANALYST	STAFF DIRECTOR	REFERENCE	ACTION
1.	Diez-Argüelles	Kynoch	AP	**Fav/1 amendment**

Please see Section IX. for Additional Information:

AMENDMENTS - Significant amendments were recommended

I. Summary:

HB 33-A:

- Allows property owners who may lose their homestead because they received similar treatment in another jurisdiction to retain their homestead exemption by paying back the benefit received from the other jurisdiction.
- Updates the military operations for which servicemembers may receive an additional property tax exemption on their Florida homestead property.
- Increases the widows, widowers and disabled property tax exemption from $500 to $5,000;
- Reduces the communications services tax (CST) rate by 0.9 percentage points permanently with an additional temporary 0.9 percentage point reduction from October 1, 2016, through September 30, 2017.
- Authorizes CST dealers to report taxes on a month-long period other than a calendar month.
- Provides a tax exemption for aviation fuel used for flight training purposes by certain educational institutions.
- Exempts aquacultural products and feed for aquacultural products from sales tax.
- Expands the farm equipment sales tax exemption to include storage equipment, irrigation equipment, parts and repairs, trailers, and plant stakes.
- Clarifies statutory language relating to the sales tax exemption for college meal plans.
- Exempts food and drink sales by school support organizations from sales tax.
- Provides a temporary sales tax exemption for machinery and equipment used by secondary metals recyclers.

- Provides a sales tax exemption for motor vehicles imported by active members of the United States military and their spouses for vehicles purchased and used for 6 months or more in a foreign country.
- Reduces the sales tax rate on commercial rent from 6 percent to 5.6 percent, effective January 1, 2016, and provides for a temporary 5.5 percent tax rate for calendar year 2017.
- Exempts admissions to gun clubs from the sales tax.
- Repeals the Estate Tax.
- Extends the Community Contribution Tax Credit and reduces the credit limit from $21.9 million to $14.7 million in Fiscal Year 2016-2017.
- Increases the annual limit on the Research and Development Corporate Tax Credit, limits the credit to qualified target industries and changes the distribution to qualifying applicants from first-come, first-served to pro rata.
- Increases the amount of tax credits available for brownfield rehabilitation from $5 million annually to $20.3 million in Fiscal Year 2015-2016 and $8.3 million annually thereafter.
- Decreases the beverage tax rate for pear cider.
- Provides a three-day "back-to-school" tax holiday.
- Provides a Small Business Saturday tax holiday for November 28, 2015.
- Provides three single-day College Textbook tax holidays.
- Creates a permanent tax exemption for title insurance premiums retained by a title insurance agent or agency.
- Provides appropriations to the Department of Revenue to implement certain provisions.
- Provides emergency rulemaking authority to the Department of Revenue to implement certain provisions.

The bill has a significant, negative fiscal impact on state and local government revenues. See the table in Section V.A. for the fiscal impact of the bill.

The mandates constitutional provision may apply to this bill, requiring a two-thirds vote of the membership of each house for passage. See Section IV.A. of the analysis.

The bill provides an effective date of July 1, 2015, unless otherwise specified in the bill.

II. Present Situation:

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

III. Effect of Proposed Changes:

Ad Valorem – Homestead Denial Alternative – Section 1

Present Situation

Property owners are not entitled to receive a Florida homestead exemption and a property tax benefit in another state that is based on his or her permanent residency in that other state

(residency-based benefit).[1] If a property appraiser determines that a property owner received a Florida homestead exemption and a residency-based benefit in another state, the property appraiser must assess the property owner for the taxes that would have been due had the property owner not received a Florida homestead exemption during the time the property owner received the residency-based benefit in the other state, up to 10 years.[2] The property owner has 30 days to pay the taxes, plus a 50 percent penalty and 15 percent interest, after which the property appraiser must file a lien for the unpaid amount.[3]

Proposed Change

The bill amends s. 196.161, F.S., to allow a person who received both a Florida homestead exemption and a residency-based benefit in another jurisdiction to avoid the taxes, penalty and interest due to Florida by demonstrating to the property appraiser that he or she is a permanent resident of Florida and has repaid the taxes that would have been due to the other jurisdiction if the residency-based benefit in the other jurisdiction had not been claimed, plus associated interest and penalties. The tax, penalty and interest must be paid to the other jurisdiction within 30 days after notification by the property appraiser, after which the property appraiser must pursue the lien process in current law.

Ad Valorem – Deployed Servicemembers – Sections 2 and 3

Present Situation

Servicemembers who receive a homestead exemption in Florida may receive an additional exemption for the time the servicemember was deployed outside the continental United States, Alaska, or Hawaii in support of certain statutorily-identified military operations.[4] The additional exemption is equal to the taxable value of the homestead multiplied by the fraction of the year that the servicemember was on qualifying deployment.[5] Qualifying servicemembers must apply by March 1 of each year for qualifying deployments during the preceding calendar year.

Proposed Change

The bill amends s. 196.173, F.S., to update the list of qualifying operations. The bill adds 11 qualifying operations and deletes one qualifying operation for which the time period to claim an additional exemption has ended.

The bill authorizes qualifying servicemembers to apply by August 1, 2015, for qualifying deployments in calendar year 2014. If a property appraiser denies an application, the appraiser must send a notice of disapproval no later than September 1, 2015, citing the reason for disapproval.

A servicemember who files an application with the property appraiser after August 1, 2015, may still qualify for the exemption, but must demonstrate to the property appraiser or the value adjustment board extenuating circumstances that warrant granting the exemption.

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[1] Section 196.031(5), F.S.
[2] Section 196.031(1)(b), F.S.
[3] *Id.*
[4] Section 196.173, F.S.
[5] Section 196.173(4), F.S.

Ad Valorem – $500 Exemption for Widows, Widowers, Blind and Disabled – Section 4

Present Situation

The Florida Constitution requires that a minimum of $500 of property owned by a widow, widower, blind person, or totally and permanently disabled person be exempt from ad valorem tax pursuant to general law.[6] Current law exempts the minimum required amount, $500.[7]

Proposed Change

The bill amends s. 196.202, F.S., to increase the exemption from $500 to $5,000.

Communications Services Tax – Rate Reduction – Sections 5, 6, 7, 11, 12, and 14

Present Situation

Florida imposes communications services tax on retail sales of communications services, such as telephone service, cable television, satellite television, and similar services.[8] Most sales of communications services are subject to a state communications services tax rate of 6.65 percent.[9] These sales are also subject to a state gross receipts tax[10] and applicable local communications services tax.[11]

Direct-to-home satellite television service is subject to a state communications services tax rate of 10.8 percent.[12] These sales are also subject to gross receipts tax,[13] but the local communications services tax does not apply to sales of direct-to-home satellite service.[14]

All of the revenue from the state communications services tax rate of 6.65 percent and 63 percent of the revenue from the direct-to-home satellite tax rate of 10.8 percent are distributed in the same manner as sales tax, significant portions of which are shared with local governments.[15]

Proposed Change

The bill amends s. 202.12, F.S., to permanently reduce the 6.65 and 10.8 rates by 0.9 percentage points to 5.75 and 9.9 percent, respectively.

The bill also temporarily reduces both communications services tax rates by an additional 0.9 percentage point – to 4.85 and 9.0 percent, respectively – for the period October 1, 2016, through September 30, 2017.

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[6] FLA. CONST. Art. VII, s. 3(b)
[7] Section 196.202, F.S.
[8] Sections 202.12 and 202.11(1), F.S.
[9] Section 202.12(1)(a), F.S.
[10] Section 203.01(1)(a)2., F.S.
[11] Sections 202.12(1)(a) and 202.19, F.S.
[12] Section 202.12(1)(b), F.S.
[13] Section 203.01(1)(a)2., F.S.
[14] Section 202.19(6), F.S.
[15] *See generally* sections 202.18 and 212.20, F.S.

The bill amends s. 212.20, F.S., to increase the percentage of revenue shared with local governments so that local revenues will not decrease due to the communications services tax rate reductions made by the bill.

The bill makes conforming changes to related statutes.

The communications services tax rate changes are effective October 1, 2015; however, the temporary, additional 0.9 percentage point reduction only applies from October 1, 2016, through September 30, 2017.

The changes to the statutory distribution formulas that will ensure that local government revenues do not decrease due to the communications services tax rate changes are effective December 1, 2015.[16]

Communications Services Tax – Alternative Period Collection and Collection Allowance – Sections 8 - 10

Present Situation

Communications services dealers are required to collect taxes on a calendar-month basis and to remit collected taxes by the 20th day of the following calendar month.[17]

For the keeping of prescribed records and the proper accounting and remitting of taxes, communications services dealers are authorized to retain a collection allowance from the taxes they collect.[18] A collection allowance is not authorized if either the tax return or tax payment is late.[19]

Proposed Change

The bill amends s. 202.27, F.S., to allow communications services dealers to elect to collect taxes on any month-long period basis with an end date on or after the 15th day of the calendar month (alternative-period). An election to use an alternative-period basis is binding for at least 12 months. Collected taxes must still be remitted by the 20th day of the following calendar month.

The bill amends s. 202.28, F.S., to allow a communications services dealer to retain a collection allowance when only a portion of the taxes due are remitted late. The dealer may retain a percentage of the collection allowance equal to the percentage of taxes timely remitted.

The changes to ss. 202.27 and 202.28, F.S., are remedial in nature and apply retroactively; however, the bill provides that the changes do not provide a basis for an assessment of unpaid tax or create a right to a refund or credit of any tax paid before October 1, 2015. Returns filed on an

[16] The statutory distribution formula changes are delayed until December 1, 2015, due to the lag time between tax collection by the communications services dealer and distribution of the revenue to local governments by the Department of Revenue.
[17] Section 202.27, F.S.
[18] Section 202.28, F.S. The collection allowance is equal to 0.75 percent of the taxes remitted. The collection allowance may be reduced to 0.25 percent in certain circumstances.
[19] Section 202.28(1)(a), F.S.

alternative-period basis before October 1, 2015, are deemed to have been filed pursuant to the election provided in the bill.

Aviation Fuel Tax – Higher Education Reduction – Sections 13 and 14

Present Situation

Florida law imposes an excise tax of 6.9 cents on every gallon of aviation fuel sold in the state or brought into the state for use.[20]

Aviation Accreditation Board International--The Aviation Accreditation Board International (AABI) is recognized by the Council for Higher Education Accreditation for its degree programs in aviation offered by colleges and universities in the United States and throughout the world.[21] The goals of the AABI are to:[22]

- Stimulate collegiate aviation program excellence and self-improvement.
- Establish uniform minimum educational quality standards.
- Increase the credibility, integrity, and acceptance of collegiate aviation programs within institutions of higher education and all aspects of the aviation community, to include industry, government, and the public-at-large.

There are 37 higher education institutions in the world that are accredited by the AABI, four of which are located in Florida.[23]

Proposed Change

The bill amends s. 206.9825, F.S., to provide an aviation fuel tax exemption or refund for aviation fuel used for flight training through a school of aeronautics or college of aviation by any college based in this state that is tax exempt under s. 501(c)(3) of the Internal Revenue Code or any university based in this state that is accredited or has applied for accreditation by the AABI and offers a graduate program in aeronautical or aerospace engineering or offers flight training through a school of aeronautics or college of aviation.

The bill also creates a new distribution from sales tax to offset the impact of the exemption on the State Transportation Trust Fund.

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[20] Section 206.9825, F.S. (Such fuel is not subject to taxes imposed by ss. 206.41(1)(d), (e), and (f) or 206.87(1)(b), (c), and (d), F.S., relating to motor fuel and diesel fuel, respectively.)

[21] Council for Higher Education Accreditation (CHEA), Summary of Recognition Status, AABI, March 15, 2013. CHEA is a private, nonprofit national organization of 3,000 degree-granting colleges and universities that coordinates accreditation activity.

[22] Aviation Accreditation Board International (AABI), Goals, *available at* http://www.aabi.aero/goals.html (last visited March 21, 2015).

[23] AABI, Accredited Programs, *available at* http://www.aabi.aero/programs.html (last visited March 21, 2015).

Sales Tax – Agriculture – Sections 15 and 16

Livestock

Present Situation

Sales of livestock by producers, sales of disinfectants and insecticides and similar products used to protect livestock, and sales of livestock feed are exempt from sales tax.[24] Livestock is defined to include all animals of the equine, bovine or swine class, including goats, sheep, mules, horses, hogs, cattle, ostriches, and other grazing animals raised for commercial purposes.[25]

Proposed Change

The bill amends s. 212.02(29), F.S., to expand the definition of livestock to include all aquaculture products identified by the Department of Agricultural and Consumer Services.

Equipment Used to Store Raw Products on the Farm

Present Situation

The sale of power farm equipment used in agricultural production is exempt from sales tax.[26] Agricultural production is defined to include all practices necessary for production, up through the harvest phase.[27] Harvesting has been administered to end when an agricultural product is gathered from the place it is grown.[28] Thus, power farm equipment used to store raw products after they have been gathered is not exempt.

Proposed Change

The bill amends s. 212.02(32), F.S., to expand the definition of agricultural production to include the storage of raw products on a farm.

Power Farm Equipment

Present Situation

The sale of power farm equipment used in agricultural production is exempt from sales tax.[29] Power farm equipment is equipment that contains within itself its own means of power or propulsion or depends upon an external power source to perform its functions.[30] The exemption for power farm equipment does not include repairs, repair parts or accessories for power farm equipment, and the exemption does not include irrigation equipment, parts or accessories unless they constitute power farm equipment.

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[24] Sections 212.07(5)(a), 212.08(5)(a), and 212.08(7)(d), F.S.
[25] Section 212.02(29), F.S.
[26] Section 212.08(3), F.S.
[27] Section 212.02(32), F.S.
[28] Rule 12A-1.087(2)(f), F.S.
[29] Section 212.08(3), F.S.
[30] Section 212.02(30), F.S.

Proposed Change

The bill amends s. 212.08(3), F.S., to specifically exempt irrigation equipment and the repair of power farm equipment or irrigation equipment, as well as repair parts and accessories for irrigation equipment and power farm equipment.

Farm Trailers

Present Situation

Florida does not expressly exempt trailers used on a farm from the sales tax.

Proposed Change

The bill amends s. 212.08(3), F.S., to exempt from sales tax the sales price below $20,000 for a trailer weighing 12,000 pounds or less and purchased by a farmer for exclusive use in agricultural production or to transport farm products from the farm to the first point of sale. The farmer is also permitted to use the trailer to transport his or her farm equipment. The lease or rental of trailers is not exempted.

Plant Stakes

Present Situation

Florida does not expressly exempt stakes used by a farmer from the sales tax.

Proposed Change

The bill amends s. 212.08(5)(a), F.S., to exempt stakes used by a farmer to support plants during agricultural production from the sales tax.

Sales Tax – College Meal Plans – Section 16

Present Situation

Chapter 2014-38, L.O.F., amended s. 212.07(r), F.S., to create an exemption for prepaid meal plans, which reads:

> [P]repaid meal plans purchased from a college or other institution of higher learning by students currently enrolled at that college or other institution of higher learning are exempt. As used in this paragraph, "prepaid meal plans" means payment in advance to a college or institution of higher learning for the provision of a defined quantity of units that must expire at the end of an academic term, cannot be refunded to the student upon expiration, and which may only be exchanged for food.

Feedback from colleges and universities identified a number of issues for clarification. Many colleges contract out their meal plan service to a third party provider. Some students purchase the meal plan before they are enrolled. Some students pay for the plans after the plan begins as a result of financial assistance. Additionally, institutions of higher learning were uncertain on the

taxability of "flex" dollars that can be purchased with a meal plan but effectively act as cash equivalents rather than being restricted exclusively to meal plans.

Proposed Change

The bill clarifies the exemption for prepaid meal plans to make it clear that: sales by meal plan service providers are exempt, students can purchase exempt meal plans prior to enrollment, meal plans may be purchased with financial aid, and "flex" dollars are to be taxed based on what is purchased (essentially treating "flex" dollars like gift cards, which are taxed not at the point of sale but when they are used to make a taxable purchase).

Sales Tax – School Concessions – Section 16

Present Situation

Certain sales by parent-teacher organizations and associations are exempt if the entity pays tax to its suppliers on the cost price of the items sold.[31] School support organizations are not covered by this exemption.

Proposed Change

The bill amends s. 212.08(7)(ll), F.S., to allow school support organizations to make tax exempt sales of food, drink and related supplies by paying tax to their suppliers on the cost price of the food, drink and related supplies.

Sales Tax – Secondary Metals Recyclers Machinery and Equipment – Section 16

Present Situation: Permanent exemptions for machinery and equipment include:

- Section 212.08(5)(b), F.S., which exempts industrial machinery and equipment purchased and used exclusively for spaceport activities or to manufacture, process, compound, or produce for sale items of tangible personal property.[32] This exemption is limited to new or expanding businesses.[33] In order to receive the exemption, a business must apply to DOR to request the issuance of a temporary tax exemption permit.
- Section 212.08(5)(d), F.S., which exempts industrial machinery and equipment purchased by an expanding business which manufactures tangible personal property in accordance with

[31] Section 212.08(7)(ll), F.S.

[32] "Industrial Machinery and Equipment" means tangible personal property or other property that has a depreciable life of 3 years or more and is used as an integral part in the manufacturing, processing, compounding, or production of tangible personal property for sale or is exclusively used in spaceport activities. Buildings, structural components, and heating and air-conditioning systems, generally do not meet the definition of industrial machinery and equipment unless closely related to the industrial machinery and equipment that it houses, supports, or such building or structural component can be expected to be replaced when the machinery and equipment are replaced. Heating and air-conditioning systems are not industrial machinery and equipment unless the sole justification for their installation is to meet the requirements of the production process. The term may include parts and accessories that are consistent with the exemption provided in s. 212.08, F.S. "Spaceport Activities" means activities directed or sponsored by Space Florida on spaceport territory pursuant to its powers and responsibilities under the Space Florida Act.

[33] This exemption does not apply to industrial machinery or equipment purchased or used by electric utility companies, communications companies, oil or gas exploration or production operations, publishing firms that do not export at least 50 percent of their finished product out of the state, or any firm subject to regulation by the Division of Hotels and Restaurants of the Department of Business and Professional Regulation.

federal procurement regulations.[34] This exemption is limited to an expanding business that increases productive output by at least ten percent.[35]

- Section 212.08(5)(j), F.S., which exempts industrial machinery and equipment purchased and used to manufacture, process, compound or produce semiconductor, defense or space technology products for sale or for use by qualifying facilities.[36] A business certified to receive this exemption may elect to designate one or more state universities or community colleges as the recipients of the refund. In order to qualify, a business must submit an application to Enterprise Florida, receive a two-year certification issue by DEO, and receive a tax exemption permit issued by DOR. DOR may conduct audits to enforce exemption requirements.

In 2013, the Legislature created a more general exemption for industrial machinery and equipment purchased by an eligible manufacturing business and used to manufacture, process, compound, or produce items of tangible personal property for sale created s. 212.08(7)(kkk), F.S. The exemption also includes parts and accessories for the industrial machinery and equipment if they are purchased before the date the machinery and equipment are placed in service.

An "eligible manufacturing business" means any business whose primary business activity at the location where the industrial machinery and equipment are located is within the industries classified under manufacturing (North American Industry Classification System) NAICS[37] codes 31, 32, and 33 published in 2007 by the Office of Management and Budget, Executive Office of the President. The primary business activity of an eligible business is that activity which represents more than 50 percent of the activities conducted at the location where the industrial machinery and equipment are located.

Examples of types of manufacturing establishments represented by the applicable NAICS codes include, but are not limited to, food, apparel, wood, paper, printing, chemical, pharmaceutical, plastic, rubber, metal, transportation, and furniture.[38] This exemption is scheduled for repeal effective April 30, 2017.

Proposed Change

The bill amends s. 212.08 (7)(kkk)2.c., F.S., to include tangible personal property or other property that has a depreciable life of three years or more that is used as an integral part in the

[34] Exempt purchases are limited to machinery and equipment as defined by s. 212.08(5)(d), F.S. This exemption does not apply to industrial machinery or equipment purchased or used by businesses listed in s. 212.08(5)(b)5., F.S., or any business that can measure an increase in productive output as provided in s. 212.08(5)(b)6., F.S.

[35] The percentage of increase is measured by calculating the deflated implicit productive output for the calendar year during which the installation of the machinery or equipment is completed or during which commencement of production utilizing such items is begun, divided by the implicit productive output for the preceding calendar year. Commencement of production must begin no later than two years following completion of installation of the machinery or equipment.

[36] This exemption also applies to building materials purchased to manufacture or expand clean room facilities.

[37] (NAICS) is the standard used by Federal statistical agencies in classifying business establishments for the purpose of collecting, analyzing, and publishing statistical data related to the U.S. business economy. *See* Introduction to NAICS at the Census Bureau, U.S. Department of Commerce, *available at* http://www.census.gov/eos/www/naics/, (last visited May March 21, 2015).

[38] *See* DOR, Tax Information Publication: *Sales and Use Tax Exemption for Purchases of Industrial Machinery and Equipment* (June 10, 2013).

recycling of metals for sale in the current temporary exemption for industrial machinery and equipment.

Sales Tax – Active Duty Military Motor Vehicles -- Section 16

Present Situation

Generally, the six percent sales and use tax rate applies to the sale of motor vehicles in Florida; however, there are specific rules that apply to isolated sales[39] and the rental of motor vehicles,[40] including a rental car surcharge.[41]

Section 212.06(7), F.S., allows a credit to be given on tangible personal property, including motor vehicles, brought into Florida where a like tax has been lawfully imposed and paid in another state. If the amount paid is equal to or greater than the amount imposed by Florida, no additional tax is due.[42] If the amount is less than the amount imposed in Florida, only the difference between the two is due.[43] It is presumed that tangible personal property used in another state, territory of the U.S., or the District of Columbia for six months or longer before being brought into Florida was not purchased for use in Florida; and therefore, no Florida tax is due.[44]

No credit of Florida tax is given for use in or taxes paid in another country. Therefore, tax applies and is due on any motor vehicle imported or caused to be imported from a foreign country into Florida, even if the motor vehicle was used in another country for a period of six months or more prior to the time it is brought into Florida.[45] Furthermore, tax paid in another country will not be recognized by the State of Florida when calculating the tax due.[46] The tax is calculated on the value of the vehicle at the time it is brought into Florida, not on the original purchase price.[47]

Proposed Change

The bill provides a sales tax exemption for any motor vehicle purchased and used for six months or longer in a foreign country by an active member of the United States Armed Forces or that member's spouse. Proof of the active status of the member and, when applicable, proof of the spouse's relationship to the member, must be provided when the vehicle is titled and registered in this state.

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[39] Section 212.05(1)(a)(1)b., F.S.
[40] Section 212.05(1)(c), F.S.
[41] Section 212.0606, F.S.
[42] Section 212.06(7), F.S.
[43] Section 212.06(7), F.S.
[44] Section 212.06(8), F.S.
[45] DOR, TIP # 14A01-01 (February 25, 2014), *available at* http://dor.myflorida.com/dor/tips/tip14a01-01.html (last visited March 21, 2015).
[46] DOR, TIP # 14A01-01, (February 25, 2014), *available at* http://dor.myflorida.com/dor/tips/tip14a01-01.html (last visited March 21, 2015).
[47] Section 212.05, F.S.; DOR, TIP # 14A01-01 (February 25, 2014), *available at* http://dor.myflorida.com/dor/tips/tip14a01-01.html (last visited March 21, 2015).

Sales Tax – Commercial Rent Rate Reduction -- Section 18

Present Situation

Since 1969, Florida has imposed a sales tax on the total rent charged under a commercial lease.[48] The administration of sales tax for commercial rentals is the same as the sales tax for tangible personal property. Sales tax is due at the rate of six percent on the total rent paid for the right to use or occupy commercial real property and county sales surtax can also be levied on total rent.[49] If the tenant makes payments such as mortgage, ad valorem taxes, or insurance on behalf of the property owner, such payments are also classified as rent and are subject to the tax.

Commercial real property includes land, buildings, office or retail space, convention or meeting rooms, airport tie-downs, and parking and docking spaces. It may also involve the granting of a license to use real property for placement of vending, amusement, or newspaper machines. However, there are numerous commercial rentals that are not subject to sales tax, including:

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

Florida is the only state to charge sales tax on commercial rentals. The Legislature's Office of Program Policy Analysis and Government Accountability (OPPAGA) and the Office of Economic and Demographic Research (EDR) both reviewed and issued reports on the commercial rental tax in 2014.[50] These reports did not establish a direct link between the commercial rental tax and Florida's ability to compete with other states economically.

Proposed Change

Effective January 1, 2016, the bill permanently reduces the sales tax rate on commercial rentals from 6 percent to 5.6 percent with an additional temporary reduction to 5.5 percent between January 1, 2017 and December 31, 2017.

Sales Tax – Admissions to Gun Clubs -- Section 19

Present Situation

Section 212.04, F.S., governs the state sales tax on admissions. Sales tax is levied at the rate of six percent of the sales price or the actual value received from admissions. "Admissions" is defined as the net sum of money after deduction of any federal taxes for admitting a person or vehicle or persons to any:

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[48] Chapter 1969-222, Laws of Fla.
[49] Section 212.031, F.S., and Rule 12A-1.070, F.A.C.
[50] Office of Program Policy Analysis and Government Accountability, *OPPAGA Review of Sales Tax on the Rental of Real Property* (Nov. 24, 2014); Office of Economic and Demographic Research, *Economic Impact: Sales Tax on the Rental of Real Property* (Nov. 15, 2014).

- Place of amusement, sport, or recreation, including, but not limited to, theaters, shows, exhibitions, games, races.
- Place where charge is made by way of sale of tickets, gate charges, and similar fees or charges.
- Receipts of anything of value measured on an admission or entrance or length of stay or seat box accommodations in any place where there is any exhibition, amusement, sport, or recreation.
- All dues and fees paid to private clubs and membership clubs providing recreational or physical fitness facilities, including, but not limited to, golf, tennis, swimming, yachting, boating, athletic, exercise, and fitness facilities.

Several exceptions and exemptions exist, such as:
- Memberships for physical fitness facilities owned or operated by any hospital.
- Admissions to athletic or other events sponsored by a school.
- Fees or charges imposed by certain not-for-profits.
- Events sponsored by a governmental entity, nonprofit sports authority, or nonprofit sports commission under certain circumstances.
- Certain admissions to professional sports championship games.
- Entry fees for freshwater fishing tournaments.
- Participation or entry fees charged to participants in a game, race, or other sport or recreational event if spectators are charged a taxable admission to such event.
- Admissions to any postseason collegiate football game sanctioned by the National Collegiate Athletic Association.

Proposed Change

The bill exempts admissions and membership fees for gun clubs. The term "gun club" is defined as an organization whose primary purpose is to offer its members access to one or more shooting ranges for target or skeet shooting.

Estate Tax – Repeal -- Sections 20 - 31

Present Situation

Florida imposes an estate tax on the estates of certain decedents,[51] but limits the tax to the amount that the federal government will allow as a credit against the federal estate tax.[52] Otherwise known as a "pick-up" tax, this approach allows the state to impose an estate tax without imposing any additional financial burden on the taxpayer – the state tax merely "picks up" taxes that would have otherwise been paid to the federal government.

In 2001, Congress passed the Economic Growth and Tax Relief Reconciliation Act of 2001.[53] That federal legislation began a five-year phase out of the federal credit for state death taxes. As part of the phase out, the federal credit converted to a deduction in 2005, effectively eliminating Florida's estate tax. Unless Congress acts to reinstate the credit for state taxes or the Florida

[51] *See generally* sections 198.02 and 198.03, F.S.
[52] FLA. CONST. art. VII, s. 5(a).
[53] Pub. Law No. 107-16 (June 7, 2001); 115 Stat. 38.

Constitution is amended to allow for imposition of the tax independently of the federal credit, Florida's tax will remain effectively zero.

Currently, there are limited situations when the Florida estate tax is still due. These situations relate to estates that were taxable before the federal law changes took effect. The Department of Revenue has identified the following scenarios when Florida estate tax may still be due:

- The decedent's estate entered into an installment agreement at the federal level.
- The estate is still in litigation.
- The decedent was not a resident of Florida, but owned Florida property and never filed an estate tax return in Florida (the fact that estate taxes were never paid will arise in future title searches on the property).
- A Florida resident who marries a citizen of another country may create a Qualified Domestic Trust (QDOT) for estate planning purposes. If the non-citizen is the beneficiary of the QDOT, any property held in the QDOT is not taxable until the property is distributed out of the trust or the beneficiary dies.

Proposed Change

The bill repeals the Florida estate tax. The bill provides that only current estate tax liabilities (pre-2005 decedents) will continue to be collected, and an estate that overpaid estate taxes may make a refund claim, subject to current time limitations. As a conforming change, the proposal retains a requirement for circuit court judges to report the names of certain decedents to the Agency for Health Care Administration.

Corporate Income Tax – Community Contribution Tax Credit – Sections 16, and 32 – 36

Present Situation

In 1980, the Legislature established the Community Contribution Tax Credit Program ("CCTCP") to encourage private sector participation in community revitalization and housing projects.[54] Broadly, the CCTCP offers tax credits to businesses or persons ("taxpayer") anywhere in Florida that contribute[55] to certain projects undertaken by approved CCTCP sponsors.[56]

As of January 1, 2015, the CCTCP had 126 approved sponsors.[57]

Eligible projects include activities undertaken by an eligible sponsor that are designed to accomplish one of the following purposes:

- To construct, improve, or substantially rehabilitate housing that is affordable to low-income households or very-low-income households as those terms are defined in s. 420.9071, F.S.
- To provide commercial, industrial, or public resources and facilities.

[54] Chapter 80-249, Laws of Fla. The CCTCP is one of the state incentives available under the Florida Enterprise Zone Act, which is scheduled to be repealed on December 31, 2015. Sections 290.007(3) and 290.016, F.S.
[55] Sections 212.08(5)(p)2.a., 220.183(2)(a), and 624.5105(5)(a), F.S require community contributions to be in the form of cash or other liquid assets, real property, goods or inventory, or other physical resources.
[56] *See* Sections 212.08(5)(p); 220.183; and 624.5105, F.S.
[57] DEO, Division of Community Development, Email to House Economic Development and Tourism staff (Feb. 23, 2015) (on file with the House Economic Development and Tourism Committee).

- To improve entrepreneurial and job-development opportunities for low-income persons.[58]

In addition, eligible projects must be located in an area designated as an enterprise zone[59] or a Front Porch Florida Community, with two exceptions. First, any project designed to construct or rehabilitate housing for low-income households or very-low-income households as those terms are defined in s. 420.9071, F.S., is exempt from the area requirement.[60] Second, any project designed to provide increased access to high-speed broadband capabilities that includes coverage of a rural enterprise zone may locate the project's infrastructure in any area of a rural county (inside or outside of the zone).[61] The Enterprise Zone program is scheduled to sunset on December 31, 2015.[62]

The credit is calculated as 50 percent of the taxpayer's annual contribution, but a taxpayer may not receive more than $200,000 in credits in any one year.[63] The taxpayer may use the credit against corporate income tax, insurance premium tax, or as a refund against sales tax.[64] Unused credits against corporate income taxes and insurance premium taxes may be carried forward for five years.[65] Unused credits against sales taxes may be carried forward for three years.[66]

DOR may approve a total of $18.4 million annually in credits for projects that provide homeownership opportunities for low-income and very-low-income households and $3.5 million in credits for all other projects.[67]

The Legislature extended the CCTCP in 1984, 1994, 2005, and 2014.[68] It has also amended the annual tax credit allocation of the CCTCP on numerous occasions.[69] The CCTCP cap, which started at $3 million annually, is currently set at $21.9 million. The cap has been reached every fiscal year since Fiscal Year 2001-2002.

The CCTCP expires June 30, 2016.[70]

Proposed Change

The bill extends the expiration date of the Community Contribution Tax Credit Program to June 30, 2017, and provides $11.2 million in funding for projects that provide homeownership opportunities for low-income and very-low-income households and $3.5 million for all other projects during Fiscal Year 2016-2017. The bill also allows projects that are required to take

[58] Sections 212.08(5)(p)2.b.; 220.183(2)(d); 624.5105(2)(b); and 220.03(1)(t), F.S.
[59] The Florida Enterprise Zone Act is scheduled for repeal on December 31, 2015. Section 290.016, F.S.
[60] Section 212.08(5)(p)2.d, F.S.
[61] *Id*.
[62] Section 290.016, F.S.
[63] Sections 212.08(5)(p)1.; 220.183 (1)(a) and (b); and 624.5105(1), F.S.
[64] *See* Sections 212.08(5)(p); 220.183; and 624.5105, F.S.
[65] Sections 220.183(1)(e) and (g); and 624.5105, F.S.
[66] Section 212.08(5)(p)1.b. and f., F.S.
[67] Sections 212.08(5)(p)1.e.; 220.183(1)(c); and 624.5105(1)(c), F.S.
[68] Chapters 84-356, 94-136, 2005-282, and 2014-38, Laws of Fla.
[69] *See* Chapters 94-136, 98-219, 99-265, 2005-282, 2006-78, and 2008-153, Laws of Fla. In 2008, the Legislature raised the cap to $16.5 million for FY 2008-2009. The cap reverted back to $14 million for subsequent fiscal years. *See* Chapter 2008-153, Section 35, Laws of Fla.
[70] Chapter 2014-038, s. 15 Laws of Fla.

place in a designated Enterprise Zone to continue to qualify for the Community Contribution Tax Credit after the Enterprise Zone program sunsets by stating that a project may qualify if it is in an area that was in an Enterprise Zone as of May 1, 2015. The bill also prevents the definitions of "community contribution" and "project" needed for administration of the program from sunsetting prior to the sunset of the program.

Corporate Income Tax – Research and Development Tax Credit – Section 37

Present Situation

Florida provides a corporate income tax credit for businesses meeting the definition of a target industry business that incur research and development (R&D) expenses in Florida.[71] In order to qualify for Florida R&D tax credit, the taxpayer must qualify for the related federal R&D tax credit for the same expenses.[72]

The tax credit is equal to 10 percent of the difference between the current tax year's R&D expenses in Florida and the average of R&D expenses in Florida over the previous four tax years. If the business has existed for fewer than four years, the credit amount is reduced by 25 percent for each year the business or predecessor corporation did not exist.

Florida limits the total R&D tax credits awarded during any calendar year to $9 million. Credits are awarded in the order applications are received. Taxpayers must apply to the Department of Revenue for a credit award in March of every year. In March 2014, the Department of Revenue received 70 applications requesting a total of $18.8 million in credit. Twenty-five applications were approved and 45 applications were denied because they were received after the $9 million cap was reached. The $9 million cap was reached within nine minutes of the department beginning to accept applications.[73]

Proposed Change

The bill increases the total amount of credits that may be annually awarded from $9 million to $12.3 million. It also provides that in the event applications for more than the annual cap are received, the credits shall be distributed on a pro rata basis rather than in the order applications are received.

The bill also limits the credit to the following Qualified Target Industries:

- Manufacturing.
- Life Sciences.
- Information Technology.
- Aviation & Aerospace.
- Homeland Security & Defense.
- Cloud Information Technology.
- Marine Sciences.
- Materials Science.

[71] *See* Sections 288.106 and 220.194, F.S.
[72] Section 220.196(2), F.S.
[73] Department of Revenue Tax Information Publication 15C01-02.

- Nanotechnology.

The bill requires applicants to provide a letter from the Department of Economic Opportunity certifying that the applicant meets the Qualified Target Industry requirement.

Corporate Income Tax – Brownfield Credits -- Sections 38 and 39

Present Situation

In 1998, the Legislature provided the Department of Environmental Protection (DEP) the direction and authority to issue tax credits as an additional incentive to encourage site rehabilitation in brownfield areas and to encourage voluntary cleanup of certain other types of contaminated sites. This corporate income tax credit may be taken in the amount of 50 percent of the costs of voluntary cleanup activity that is integral to site rehabilitation at the following sites:

- A site eligible for state-funded cleanup under the Drycleaning Solvent Cleanup Program (DSCP).[74]
- A drycleaning solvent contaminated site at which the real property owner undertakes voluntary cleanup, provided that the real property owner has never been the owner or operator of the drycleaning facility.
- A brownfield site in a designated brownfield area.[75]

Eligible tax credit applicants may receive up to $500,000 per site per year in tax credits. Due to concern that some participants in a voluntary cleanup might only conduct enough work to eliminate or minimize their exposure to third party lawsuits, the VCTC statute also provides a completion incentive in the form of an additional 25 percent supplemental tax credit for those applicants that completed site rehabilitation and received a Site Rehabilitation Completion Order from the DEP. This additional supplemental credit has a $500,000 cap. Businesses are also allowed a one-time application for an additional 25 percent of the total site rehabilitation costs, up to $500,000, for brownfield sites at which the land use is restricted to affordable housing. They may also submit a one-time application claiming 50 percent of the costs, up to $500,000 for removal, transportation and disposal of solid waste at a brownfield site.

Site rehabilitation tax credit applications must be complete and submitted by January 31 of each year. The total amount of tax credits for all sites that may be granted by the DEP is $5 million annually. In the event that approved tax credit applications exceed the $5 million annual authorization, the statute provides for remaining applications to roll over into the next fiscal year to receive tax credits in first come, first served order from the next year's authorization. These tax credits may be applied toward corporate income tax in Florida. The tax credits may be transferred one time, although they may succeed to a surviving or acquiring entity after merger or acquisition.

Total requests for tax credits have met or exceeded the annual authorization since 2006.[76] Between 2008 and 2013, 359 applications for credits were submitted, resulting in an average

[74] s. 376.30781, F.S.
[75] s. 220.1845, F.S.
[76] Department of Environmental Protection, *Florida Brownfields Redevelopment Program Annual Report July 2013-June 2014*, p. 7.

approved credit of approximately $101,500 per application. All tax credit authorizations have been exhausted to date. The total current backlog of approved credits is $21.5 million as of June, 2015.[77]

Proposed Change

The bill increases the annual amount of credits that may be awarded from $5 million to $20.3 million in Fiscal Year 2015-2016, and from $5 million to $8.3 million each year thereafter.

Beverage Tax – Pear Cider -- Section 40

Present Situation

Chapter 564, F.S., governs the regulation and taxation of wine and cider. Wine is defined as any beverage made from fresh fruits, berries, or grapes by natural fermentation, including sparkling wines, champagnes, vermouths, and wines fermented with brandy. Wine coolers and other similar beverages are also included.

The tax rates on wines are as follows:

- For wines, other than natural sparkling wines, cider, and malt beverages, containing between 0.5 and 17.259 percent alcohol by volume, $2.25 per gallon.
- For wines other than natural sparkling wines containing greater than 17.259 percent alcohol by volume, $3 per gallon.
- For natural sparkling wines, $3.50 per gallon.
- For ciders, which are made from the fermentation of apples and contain between 0.5 and 7 percent alcohol by volume, $0.89 per gallon.
- For wine coolers and similar beverages, $2.25 per gallon.

Proposed Change

The bill amends the definition of cider to include cider made from pears. Consequently, cider made from pears would be taxed at a rate of $0.89 per gallon as opposed to the current rate of $2.25 per gallon.

Back to School Sales Tax Holiday – Section 41

Present Situation

Florida has enacted a "back to school" sales tax holiday 13 times since 1998. The length of the exemption periods has varied from three to 10 days. The type and value of exempt items has also varied. Clothing and footwear have always been exempted at various thresholds, most recently $100. Books valued at $50 or less were exempted in five periods. School supplies have been included starting in 2001, with the value threshold increasing from $10 to $15. In 2013, personal computers and related accessories purchased for noncommercial home or personal use with a sales price of $750 or less were exempted. In 2014, the first $750 of the sales price of personal

[77] E-mail from Teresa Booeshagi, Department of Environmental Protection, to Derek Underwood, Department of Revenue (June 9, 2015) (on file with the Senate Committee on Finance and Tax).

computers and related accessories purchased for noncommercial home or personal use were exempted.

Proposed Change

The bill provides for a three-day sales tax holiday beginning August 7, 2015, and ending August 9, 2015. During the holiday, the following items that cost $100 or less are exempt from the state sales tax and county discretionary sales surtaxes:

- Clothing (defined as an "article of wearing apparel intended to be worn on or about the human body," but excluding watches, watchbands, jewelry, umbrellas, and handkerchiefs).
- Footwear (excluding skis, swim fins, roller blades, and skates).
- Wallets.
- Bags (including handbags, backpacks, fanny packs, and diaper bags, but excluding briefcases, suitcases, and other garment bags).

The bill also exempts "school supplies" that cost $15 or less per item.

Also exempt will be the first $750 of the sales price for personal computers and related accessories purchased for noncommercial home or personal use. This would include tablets, laptops, monitors, input devices, and non-recreational software. Cell phones, furniture and devices or software intended primarily for recreational use are not exempted.

The "back to school" sales tax holiday does not apply to the following sales:

- Sales within a theme park or entertainment complex, as defined in s. 509.013(9), F.S.
- Sales within a public lodging establishment, as defined in s. 509.013(4), F.S.
- Sales within an airport, as defined in s. 330.27(2), F.S.

The bill authorizes a nonrecurring appropriation of $233,730 from the General Revenue Fund to the Department of Revenue to implement this section.

Small Business Saturday Sales Tax Holiday – Section 42

Present Situation

In 2010, American Express instituted a "Small Business Saturday" incentive for their cardholders who shopped at small, independent business on the Saturday after "Black Friday."[78] It is estimated that consumers spent $5.5 billion at small, independent businesses on Small Business Saturday in 2012, with pre-holiday surveys estimated at $5.3 billion.

Proposed Change

The bill provides for a one day sales tax holiday on November 28, 2015. During the holiday, items priced $1,000 or less that are sold by certain "small businesses" are exempt from the state sales tax and county discretionary sales surtaxes.

[78] American Express, *Small Business Saturday, available at* https://www.americanexpress.com/us/content/small-business/shop-small/about/?linknav=us-open-shopsmall-homepage-about (last visited June 1, 2015).

The bill defines "small business" as a dealer, as defined in s. 212.06, F.S., that registered with the DOR and began operation no later than March 3, 2015, and that owed and remitted less than $200,000 in sales tax to the DOR during the one-year period ending September 30, 2015. If the business has not been in operation for a complete year as of September 30, 2015, the business may qualify if it owed and remitted less than $200,000 in sales tax from the first day of operation until September 30, 2015.

If the business is eligible to file a consolidated return (e.g., has multiple places of business), the total sales tax owed and remitted by the business' locations must be less than $200,000 during the applicable period ending September 30, 2015.

The bill authorizes a nonrecurring appropriation of $118,121 from the General Revenue Fund to the Department of Revenue to implement this section.

Textbook Sales Tax Holiday – Section 43

Present Situation

At present, college and university textbooks are taxable.[79]

Proposed Change

The bill creates three, one-day sales tax holidays for college textbooks and instructional materials on August 21, 2015, January 8, 2016, and May 13, 2016. The bill exempts textbooks, and other printed and digital materials required or recommended for a course offered by a public postsecondary educational institution or a nonpublic postsecondary educational institution that is eligible to participate in the tuition assistance programs.

To obtain the tax exemption, the student must provide either a physical or an electronic copy of the following to the vendor:

- His or her student identification number.
- Either an applicable course syllabus or list of required and recommended textbooks and instructional materials.

The vendor must maintain proper documentation, as prescribed by rule, to identify either complete transactions or the portion of a transaction which involves the sale of tax-exempted textbooks.

Similar to the "back-to-school" tax holiday, the textbook sales tax holiday does not apply to the following sales:

- Sales within a theme park or entertainment complex, as defined in s. 509.013(9), F.S.
- Sales within a public lodging establishment, as defined in s. 509.013(4), F.S.
- Sales within an airport, as defined in s. 330.27(2), F.S.

[79] Section 212.08(7)(r), F.S.

Insurance Premium Tax – Title Insurance -- Section 44

Present Situation

Florida imposes an annual tax on premiums collected by insurance companies doing business in the state.[80] This tax applies to life, health, property and casualty, title insurance, and most other types of policies at a rate of 1.75 percent, with deductions allowed for reinsurance accepted, return premiums and assessments.[81] It applies to self-insurance funds at a rate of 1.6 percent.[82] It applies to annuities at a rate of 1 percent.[83] It applies to wet marine and transportation insurance at a rate of 0.75 percent of gross underwriting profit, defined as net premiums minus net losses paid.[84]

There are a number of credits allowed against insurance premiums tax liability. These include:

- 100 percent of corporate income tax paid pursuant to ch. 220, F.S.[85]
- 15 percent of salaries paid by the company to its Florida-based employees.[86]
- 50 percent of a community contribution made pursuant to the Community Contribution Tax Credit Program for enterprise zones.[87]
- 100 percent of donations made to eligible scholarship funding organizations pursuant to s. 1002.395, F.S.[88]

The sum of the credits granted for corporate income tax and employee salaries may not exceed 65 percent of the insurer's premium tax liability.[89]

Title Insurance--Title insurance companies insure owners of real property and others with an interest in real property against loss due to encumbrance, defective titles, invalidity, or adverse claim to title.[90] The Financial Services Commission, consisting of the Governor, Attorney General, Chief Financial Officer, and Commissioner of Agriculture and Consumer Services,[91] must adopt a rule setting the rates charged by title insurance companies and determining the minimum portion of those premiums retained by the title insurer.[92] This percentage varies depending on the total coverage of the policy, and ranges from 30 percent to 40 percent.[93] The portion not retained by the title insurer goes to the title insurance agent.

Insurance premium tax may not be imposed on any portion of a title insurance premium retained by a title insurance agent or agency.[94] To provide proof to the Legislature of the effectiveness of

[80] Section 624.509, F.S.
[81] Section 624.509(1)(a), F.S.
[82] Section 624.4625(4), F.S.
[83] Section 624.509(1)(b), F.S.
[84] Section 624.510, F.S.
[85] Section 624.509(4), F.S.
[86] Section 624.509(5), F.S.
[87] Section 624.5105, F.S.
[88] Section 624.51055, F.S.
[89] Section 624.509(6)(a), F.S.
[90] Section 624.608, F.S.
[91] Section 20.121(3), F.S.
[92] Section 627.782, F.S.
[93] Rule 69O-186, F.A.C.
[94] Section 624.509(8)(a), F.S.

the exemption, title insurers are required to demonstrate to the DEO by July 1, 2016, that in the aggregate they have added a minimum of 600 Florida-based employees since this exemption was put in place in 2014. This exemption will expire December 31, 2017, unless the Legislature reenacts it.

Proposed Change

The bill repeals the expiration date of the exemption for portions of title insurance premiums retained by agents or agencies, making the exemption permanent.

Appropriations – Section 46

The bill appropriates $44,060 from the General Revenue Fund in Fiscal Year 2015-2016 to the Department of Revenue for the purpose of implementing the changes to the communications services tax and related gross receipts tax provisions.

The bill appropriates $52,093 from the General Revenue Fund in Fiscal Year 2015-2016 to the Department of Revenue for the purpose of implementing the changes to the commercial rent services tax and related gross receipts tax provisions.

Emergency Rules -- Sections 17 and 45

The bill authorizes the Department of Revenue to promulgate emergency rules to implement the changes to sales tax exemptions, communications services tax rates, and communications services tax reporting and remittance.

Effective Date

The effective date of the bill is July 1, 2015, except as otherwise provided in the bill.

IV. Constitutional Issues:

A. Municipality/County Mandates Restrictions:

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

The mandates provision may apply because the bill provides sales tax and ad valorem exemptions that will reduce municipalities' and counties' revenue-raising authority.

B. Public Records/Open Meetings Issues:

None.

C. Trust Funds Restrictions:

None.

V. Fiscal Impact Statement:

A. Tax/Fee Issues:

HB 33-A has the following estimated fiscal impacts:
SEE TABLE ON NEXT PAGE

Fiscal Year 2015-16 Estimated Fiscal Impacts (millions of $)

	General Revenue		State Trust Funds		Local		Total	
Issue	1st Yr	Recur.	1st Yr	Recur.	1st Yr	Recur.	1st Yr	Recur.
Communication Serv Tax: Rate Cut of 0.9% + 0.9% 2nd Yr Only	(78.4)	(117.6)	-	-	-	-	(78.4)	(117.6)
Sales Tax: Agriculture-related Exemptions	(10.3)	(11.0)	(*)	(*)	(2.1)	(2.4)	(12.4)	(13.4)
Sales Tax: Back-to-School Holiday	(36.0)	-	(*)	-	(8.0)	-	(44.0)	-
Sales Tax: College Textbooks Holidays	(20.4)	-	(*)	-	(4.7)	-	(25.1)	-
Sales Tax: Commercial Rent Rate Cut of 0.4% + 0.1% 2nd Yr Only	(39.1)	(94.0)	(*)	(*)	(5.1)	(12.1)	(44.2)	(106.1)
Sales Tax: Gun Club Membership Fees	(1.0)	(1.0)	(*)	(*)	(0.2)	(0.2)	(1.2)	(1.2)
Sales Tax: Motor Vehicles/Military Deployed Overseas	(0.7)	(0.7)	(*)	(*)	(0.1)	(0.1)	(0.8)	(0.8)
Sales Tax: Machinery/Equipment Used by Metal Recyclers	(0.7)	-	(*)	-	(0.2)	-	(0.9)	-
Sales Tax: Small Business Saturday Tax Holiday	(32.9)	-	(*)	-	(7.4)	-	(40.3)	-
Sales Tax: School Concessions	(1.5)	(1.5)	(*)	(*)	(0.2)	(0.2)	(1.7)	(1.7)
Corp Inc Tax: Brownfield Credits	(15.3)	(3.3)	-	-	-	-	(15.3)	(3.3)
Corp Inc Tax: Research & Development Credits	(2.4)	(3.3)	-	-	-	-	(2.4)	(3.3)
Ad Valorem: Deployed Service Members/ Exemption Update	-	-	-	-	(0.2)	(0.2)	(0.2)	(0.2)
Ad Valorem: Widows/Disabled	-	-	-	-	-	(41.3)	-	(41.3)
Ad Valorem: Homestead Denial Alternative	-	-	-	-	(5.3)	(5.3)	(5.3)	(5.3)
Aviation Fuel Tax: Higher Ed Reduction	(0.2)	(0.2)	-	-	-	-	(0.2)	(0.2)
Bev Tax: Pear Cider Tax Rate Reduction	(0.3)	(0.3)	-	-	-	-	(0.3)	(0.3)
Insurance Prem Tax: Title Insurance	-	(4.6)	-	-	-	-	-	(4.6)
Tax Holidays & Tax Rate Cuts: Appropriations	(0.45)	-	-	-	-	-	(0.45)	-
FY 2015-16 Total	**(239.7)**	**(237.5)**	**-**	**-**	**(33.5)**	**(61.8)**	**(273.2)**	**(299.3)**
Non-recurring Impacts After FY 2015-16	Cash		Cash		Cash		Cash	
Communication Serv Tax: Rate Cut of 0.9% + 0.9% 2nd Yr Only (FY 2016-17)	(119.1)	-	(*)	-	-	-	(119.1)	-
Sales Tax: Commercial Rent Rate Cut of 0.1% (FYs 2016-17)	(25.3)	-	(*)	-	(3.2)	-	(28.5)	-
Sales/Corporate: Community Contribution Tax Credits (FY 2016-17)	(13.3)	-	-	(*)	(1.4)	-	(14.7)	-
Sales Tax: Machinery/Equipment Used by Metal Recyclers (FY 2016-17)	(0.8)	-	-	-	(0.2)	-	(1.0)	-
Bill Total	**(398.2)**	**(237.5)**	**-**	**-**	**(38.3)**	**(61.8)**	**(436.5)**	**(299.3)**

*** Impact less than $50,000.**
(1) Ad valorem tax impacts assume current tax rates.

B. Private Sector Impact:

The bill provides a number of tax exemptions that will benefit the purchasers of the exempt items.

C. Government Sector Impact:

None.

VI. Technical Deficiencies:

None.

VII. Related Issues:

None.

VIII. Statutes Affected:

The bill substantially amends the following sections of the Florida Statutes: 196.161, 196.173, 196.202, 202.12, 202.12001, 202.18, 202.27, 202.28, 203.001, 206.9825, 212.20, 212.02, 212.08, 212.031, 212.04, 72.011, 95.091, 213.015, 213.05, 213.053, 213.21, 213.285, 215.26, 220.03, 220.183, 220.196, 220.1845, 376.30781, 564.06, 624.509, and 624.5105.

The bill reenacts the following sections of the Florida Statutes: 220.183(1)(c), 220.183(1)(g), 220.02(8), and 377.809(4)(a).

The bill creates section 733.7011 of the Florida Statutes.

The bill repeals chapter 198 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:

Barcode 252976 by Appropriations on June 11, 2015:
The following provisions of HB 33-A are amended:

- Communications Services Tax Rate Reduction -- The two 0.9 percentage point reductions in the communications services tax rates beginning October 1, 2015, are amended to be a permanent 1.73 percentage point reduction beginning July 1, 2015. Dealers are required to implement the rate change by October 1, 2015, and to provide a credit to customers for any taxes collected in excess of the new rates by December 31, 2015. Dealers are authorized to take a credit on their communications services tax return for the amounts that they credit to their customers. Communications services

tax distribution percentages are amended to ensure that the portion of revenues shared with local governments does not decrease due to the rate change.

- Corporate Tax Credit for Research and Development –The amount of credits allowed under the program is increased by $14 million (from $9 million to $23 million) for calendar year 2016.
- Community Contribution Tax Credit Program –The program is extended through June 30, 2018, and the total amount of available credits is increased to $24.9 million in Fiscal Year 2016-2017 and 2017-2018. Also, credits are made available to housing opportunities for persons with special needs.
- Brownfield Rehabilitation Tax Credit -- The amount of available tax credits is increased to $21.6 million for Fiscal Year 2015-2016, and returns to $5 million annually thereafter.
- Insurance Premium Tax on Title Insurance – The tax exemption for title insurance premiums retained by a title insurance agent or agency will not expire December 31, 2017, if the Department of Economic Opportunity determines that, by July 1, 2017, title insurers have increased their Florida employment by 600 full-time positions since July 1, 2014.
- "Back-to-School" sales tax holiday – Changes the 3-day sales tax holiday to 10 days beginning August 7, 2015.
- Textbook Holiday – The amendment exempts college textbooks from sales tax for fiscal year 2015-2016 instead of three single-day holidays.

The amendment retains the following provisions of HB 33-A, without amendment:

- Alternative-period reporting for communications services tax.
- Partial collection allowance for communications services tax.
- Agricultural sales tax exemptions for aquaculture, power farm equipment, etc.
- Sales tax exemption for school support organizations.
- Clarifies the sales tax exemption for college meal plans.
- Sales tax exemption for automobiles imported by active duty military members.
- Sales tax exemption for admissions to and membership fees for gun clubs.

The amendment includes the following new provisions:

Subdivision Common Elements

Present Situation

- For ad valorem taxes and non-ad valorem assessments, the common elements within a subdivision are not assessed independently; the value of the common elements is prorated among the lots within the subdivision.[95]

[95] Section 193.0235(1), F.S. The term "common element" includes a) subdivision property not included within lots of the developer that constitute inventory intended to be conveyed into property ownership, b) an easement through the subdivision property which has been dedicated to the public or retained for the benefit of the subdivision, and c) any other part of the subdivision which has been designated on the plat or is required to be designated on the site plan as a retention pond, for the exclusive benefit of the subdivision. *See Id.*

Proposed Change

- The definition of a subdivision's "common element" is expanded to include property located within the same county as the subdivision and used for at least 10 years exclusively for the benefit of the lot owners within the subdivision.

Boat Repairs

Present Situation

- The sales of boats and boat repairs are presently taxed. The maximum amount of tax imposed under ch. 212 and collected on each sale or use of a boat in this state may not exceed $18,000.

Proposed Change

- The amendment limits the amount of sales tax collected on each repair of a boat in this state to $60,000.

Enterprise Zone Incentive Extension for Certain Projects

Present Situation

The Enterprise Zone Program, which is scheduled to expire on December 31, 2015, provides sales and use tax exemptions and refunds, certain property tax exemptions and credits, and sales and corporate tax credits for jobs created by businesses located in the enterprise zone.

Proposed Change

The amendment allows a business to apply for these incentives for an additional three years (January 1, 2016 - December 31, 2018) for a project located in an enterprise zone that existed as of May 1, 2015, if the business has entered into a contract with Department of Economic Opportunity for the project under one of several economic incentive programs under ch. 288, F.S., between January 1, 2012, and July 1, 2015, and the contract is deemed active and has not expired or been terminated.

The amendment does not include the following provisions of HB 33-A:

- Homestead exemption denial alternative for property owners that claim a residency-based exemption in another state.
- Update of the military operations that qualify for the deployed servicemember ad valorem exemption.
- Increase in the widow, widower, blind and totally and permanently disabled exemption from $500 to $5,000.
- A temporary sales tax exemption for machinery and equipment used by secondary metals recyclers.
- Reduction in the sales tax rate on commercial rent from 6 percent to 5.6 percent, effective January 1, 2016, and a temporary 5.5 percent tax rate for calendar year 2017.

- Elimination of the Estate Tax.
- Decrease in the alcoholic beverage tax rate for pear cider.
- A Small Business Saturday tax holiday for November 28, 2015.

Fiscal Impact of Amendment

The effect of the amendment on state and local government revenues is detailed in the following table:

	General Revenue		State Trust Funds		Local		Total	
Issue	**1st Yr**	**Recur.**	**1st Yr**	**Recur.**	**1st Yr**	**Recur.**	**1st Yr**	**Recur.**
Communication Serv Tax: Rate Cut of 1.73 Percentage Points	(207.3)	(226.1)	-	-	-	-	(207.3)	(226.1)
CST: Alternative Base Period Calculation	-	-	-	-	-	-	-	-
Sales Tax: Agriculture-related Exemptions	(10.3)	(11.0)	(*)	(*)	(2.1)	(2.4)	(12.4)	(13.4)
Sales Tax: Back-to-School Holiday - 10 days	(55.4)	-	(*)	-	(12.4)	-	(67.8)	-
Sales Tax: College Textbooks - 1 year	(35.7)	-	(*)	-	(8.0)	-	(43.7)	-
Sales Tax: Gun Club Membership Fees	(1.0)	(1.0)	(*)	(*)	(0.2)	(0.2)	(1.2)	(1.2)
Sales Tax: Boat Repairs - Capped at $60,000	(4.5)	(4.9)	(*)	(*)	(0.5)	(0.6)	(5.0)	(5.5)
Sales Tax: Motor Vehicles/Military Deployed Overseas	(0.7)	(0.7)	(*)	(*)	(0.1)	(0.1)	(0.8)	(0.8)
Sales Tax: Prepaid College Meal Plans Glitch	-	-	-	-	-	-	-	-
Sales Tax: School Concessions	(1.5)	(1.5)	(*)	(*)	(0.2)	(0.2)	(1.7)	(1.7)
Corp Inc Tax: Brownfield Credits - 1 year increase to cover backlog	(16.6)	-	-	-	-	-	(16.6)	-
Corp Inc Tax: Research & Development Credits	(14.0)	-	-	-	-	-	(14.0)	-
Ad Valorem: Common Elements	-	-	-	-	-	-	-	-
Aviation Fuel Tax: Higher Ed Exemption	(0.2)	(0.2)	-	-	-	-	(0.2)	(0.2)
Insurance Prem Tax: Title Insurance	-	(4.6)	-	-	-	-	-	(4.6)
Sales/Corporate/Insurance: Enterprise Zone Extension	(1.2)	-	(*)	-	(0.2)	-	(1.4)	-
Tax Holidays & Tax Rate Cuts: Appropriations	(0.3)	-	-	-	-	-	(0.3)	-
FY 2015-16 Total	**(348.7)**	**(250.0)**	**-**	**-**	**(23.7)**	**(3.5)**	**(372.4)**	**(253.5)**
Non-recurring Impacts After FY 2015-16								
Sales/Corporate/Insurance: Enterprise Zone Extension (FY 2016-17 to 2019-20)	(6.4)	-	-	-	(0.4)	-	(6.8)	-
Sales/Corporate: Community Contribution Tax Credits - 2 yr extension; add housing for persons with special needs (FY 2016-17 and 2017-18)	(45.0)	-	-	(*)	(4.8)	-	(49.8)	-
Bill Total	**(400.0)**	**(250.0)**	**-**	**-**	**(28.9)**	**(3.5)**	**(428.9)**	**(253.5)**

(WITH TITLE AMENDMENT)

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LEGISLATIVE ACTION

Senate	.	House
Comm: RE	.	
06/11/2015	.	
	.	
	.	
	.	

The Committee on Appropriations (Hukill and Benacquisto) recommended the following:

Senate Amendment (with title amendment)

Delete everything after the enacting clause and insert:

Section 1. Paragraph (d) is added to subsection (2) of section 193.0235, Florida Statutes, to read:

193.0235 Ad valorem taxes and non-ad valorem assessments against subdivision property.—

(2) As used in this section, the term “common element” includes:

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11 (d) Property located within the same county as the
12 subdivision and used for at least 10 years exclusively for the
13 benefit of lot owners within the subdivision.
14 Section 2. Effective October 1, 2015, paragraphs (a) and
15 (b) of subsection (1) of section 202.12, Florida Statutes, are
16 amended to read:
17 202.12 Sales of communications services.—The Legislature
18 finds that every person who engages in the business of selling
19 communications services at retail in this state is exercising a
20 taxable privilege. It is the intent of the Legislature that the
21 tax imposed by chapter 203 be administered as provided in this
22 chapter.
23 (1) For the exercise of such privilege, a tax is levied on
24 each taxable transaction~~,~~ and ~~the tax~~ is due and payable as
25 follows:
26 (a) Except as otherwise provided in this subsection, at the
27 ~~a~~ rate of 4.92 ~~6.65~~ percent applied to the sales price of the
28 communications service that ~~which~~:
29 1. Originates and terminates in this state, or
30 2. Originates or terminates in this state and is charged to
31 a service address in this state,
32
33 when sold at retail, computed on each taxable sale for the
34 purpose of remitting the tax due. The gross receipts tax imposed
35 by chapter 203 shall be collected on the same taxable
36 transactions and remitted with the tax imposed by this
37 paragraph. If no tax is imposed by this paragraph due to the
38 exemption provided under ~~by reason of~~ s. 202.125(1), the tax
39 imposed by chapter 203 shall nevertheless be collected and

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40 remitted in the manner and at the time prescribed for tax
41 collections and remittances under this chapter.
42 (b) At the rate of 9.07 ~~10.8~~ percent applied to ~~on~~ the
43 retail sales price of any direct-to-home satellite service
44 received in this state. The proceeds of the tax imposed under
45 this paragraph shall be accounted for and distributed in
46 accordance with s. 202.18(2). The gross receipts tax imposed by
47 chapter 203 shall be collected on the same taxable transactions
48 and remitted with the tax imposed by this paragraph.
49 Section 3. Effective October 1, 2015, section 202.12001,
50 Florida Statutes, is amended to read:
51 202.12001 Combined rate for tax collected pursuant to ss.
52 202.12(1)(a) and 203.01(1)(b).—In complying with ss. 1-3, ch.
53 2010-149, Laws of Florida, the dealer of communication services
54 may collect a combined rate of 5.07 ~~6.8~~ percent, composed
55 ~~comprised~~ of the 4.92 ~~6.65~~ percent and 0.15 percent rates
56 required by ss. 202.12(1)(a) and 203.01(1)(b)3., respectively,
57 if ~~as long as~~ the provider properly reflects the tax collected
58 with respect to the two provisions as required in the return to
59 the department ~~of Revenue~~.
60 Section 4. Effective November 1, 2015, subsection (2) of
61 section 202.18, Florida Statutes, is amended to read:
62 202.18 Allocation and disposition of tax proceeds.—The
63 proceeds of the communications services taxes remitted under
64 this chapter shall be treated as follows:
65 (2) The proceeds of the taxes remitted under s.
66 202.12(1)(b) shall be allocated ~~divided~~ as follows:
67 (a) The portion of the ~~such~~ proceeds which constitutes
68 gross receipts taxes, imposed at the rate prescribed in chapter

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69 203, shall be deposited as provided by law and in accordance
70 with s. 9, Art. XII of the State Constitution.
71 (b) Fifty-five and nine-tenths ~~Sixty-three~~ percent of the
72 remainder shall be allocated to the state and distributed
73 pursuant to s. 212.20(6), except that the proceeds allocated
74 pursuant to s. 212.20(6)(d)2. shall be prorated to the
75 participating counties in the same proportion as that month's
76 collection of the taxes and fees imposed pursuant to chapter 212
77 and paragraph (1)(b).
78 (c)1. During each calendar year, the remaining portion of
79 the ~~such~~ proceeds shall be transferred to the Local Government
80 Half-cent Sales Tax Clearing Trust Fund. Seventy percent of such
81 proceeds shall be allocated in the same proportion as the
82 allocation of total receipts of the half-cent sales tax under s.
83 218.61 and the emergency distribution under s. 218.65 in the
84 prior state fiscal year. Thirty percent of such proceeds shall
85 be distributed pursuant to s. 218.67.
86 2. The proportion of the proceeds allocated based on the
87 emergency distribution under s. 218.65 shall be distributed
88 pursuant to s. 218.65.
89 3. In each calendar year, the proportion of the proceeds
90 allocated based on the half-cent sales tax under s. 218.61 shall
91 be allocated to each county in the same proportion as the
92 county's percentage of total sales tax allocation for the prior
93 state fiscal year and distributed pursuant to s. 218.62.
94 4. The department shall distribute the appropriate amount
95 to each municipality and county each month at the same time that
96 local communications services taxes are distributed pursuant to
97 subsection (3).

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98 Section 5. Effective October 1, 2015, subsection (1) of
99 section 202.27, Florida Statutes, is amended to read:
100 202.27 Return filing; rules for self-accrual.—
101 (1) For the purpose of ascertaining the amount of tax
102 payable under this chapter and chapter 203, each ~~every~~ dealer
103 must ~~has the duty to~~ file a return and remit the taxes required
104 to be collected in any calendar month to the department, on or
105 before the 20th day of the subsequent month, upon forms prepared
106 and furnished by the department or in a format prescribed by it.
107 The department shall, by rule, prescribe the information to be
108 furnished by taxpayers on such returns. For the purpose of
109 determining the taxes required to be remitted under this
110 subsection, a dealer may elect to use an alternative-period
111 basis. As used in this subsection, the term "alternative-period
112 basis" means any month-long period, other than a calendar month,
113 with an end date on or after the 15th day of the calendar month.
114 The election shall be made on forms prepared and furnished by
115 the department or in a format prescribed by the department. A
116 dealer making such election is bound by the election for at
117 least 12 months. If an election is made, the dealer must file a
118 return and remit the taxes required to be collected in the
119 chosen alternative-period basis to the department on or before
120 the 20th day of the subsequent month.
121 Section 6. Effective October 1, 2015, paragraph (d) is
122 added to subsection (1) of section 202.28, Florida Statutes, to
123 read:
124 202.28 Credit for collecting tax; penalties.—
125 (1) Except as otherwise provided in s. 202.22, for the
126 purpose of compensating persons providing communications

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127 services for the keeping of prescribed records, the filing of
128 timely tax returns, and the proper accounting and remitting of
129 taxes, persons collecting taxes imposed under this chapter and
130 under s. 203.01(1)(a)2. shall be allowed to deduct 0.75 percent
131 of the amount of the tax due and accounted for and remitted to
132 the department.
133 (d) A disallowance of a collection allowance based on a
134 delinquent tax payment is limited to the percentage of the total
135 tax due which was delinquent when the payment was remitted to
136 the department. The taxpayer has the burden to demonstrate the
137 percentage of the payment which is not delinquent if that
138 percentage is not readily evident at the time of payment.
139 Section 7. The amendments made by this act to ss. 202.27
140 and 202.28, Florida Statutes, are remedial in nature and apply
141 retroactively, but do not provide a basis for an assessment of
142 any unpaid tax or create a right to a refund of or credit for
143 any tax paid before October 1, 2015. Communications services tax
144 returns filed by dealers on an alternative-period basis before
145 October 1, 2015, are deemed to have been filed pursuant to the
146 election provided in s. 202.27(1), Florida Statutes, as amended
147 by this act.
148 Section 8. Effective October 1, 2015, section 203.001,
149 Florida Statutes, is amended to read:
150 203.001 Combined rate for tax collected pursuant to ss.
151 202.12(1)(a) and 203.01(1)(b).—In complying with ss. 1-3, ch.
152 2010-149, Laws of Florida, the dealer of communication services
153 may collect a combined rate of 5.07 ~~6.8~~ percent, composed
154 ~~comprised~~ of the 4.92 ~~6.65~~ percent and 0.15 percent rates
155 required by ss. 202.12(1)(a) and 203.01(1)(b)3., respectively,

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156 if ~~as long as~~ the provider properly reflects the tax collected
157 with respect to the two provisions as required in the return to
158 the Department of Revenue.
159 Section 9. The amendments made by this act to ss.
160 202.12(1), 202.12001, and 203.001, Florida Statutes, apply to
161 taxable transactions on bills for communications services dated
162 on or after October 1, 2015.
163 Section 10. Paragraph (e) is added to subsection (1) of
164 section 206.9825, Florida Statutes, to read:
165 206.9825 Aviation fuel tax.—
166 (1)
167 (e)1. Sales of aviation fuel to, and exclusively used for
168 flight training through a school of aeronautics or college of
169 aviation by, a college based in this state which is a tax-exempt
170 organization under s. 501(c)(3) of the Internal Revenue Code or
171 a university based in this state are exempt from the tax imposed
172 by this part if the college or university:
173 a. Is accredited by or has applied for accreditation by the
174 Aviation Accreditation Board International; and
175 b. Offers a graduate program in aeronautical or aerospace
176 engineering or offers flight training through a school of
177 aeronautics or college of aviation.
178 2. A licensed wholesaler or terminal supplier that sells
179 aviation fuel to a college or university qualified under this
180 paragraph and that does not collect the aviation fuel tax from
181 the college or university on such sale may receive an ultimate
182 vendor credit for the 6.9-cent excise tax previously paid on the
183 aviation fuel delivered to such college or university.
184 3. A college or university qualified under this paragraph

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185 which purchases fuel from a retail supplier, including a fixed-
186 base operator, and pays the 6.9-cent excise tax on the purchase
187 may apply for and receive a refund of the aviation fuel tax
188 paid.
189 Section 11. Subsections (29) and (32) of section 212.02,
190 Florida Statutes, are amended to read:
191 212.02 Definitions.—The following terms and phrases when
192 used in this chapter have the meanings ascribed to them in this
193 section, except where the context clearly indicates a different
194 meaning:
195 (29) "Livestock" includes all animals of the equine,
196 bovine, or swine class, including goats, sheep, mules, horses,
197 hogs, cattle, ostriches, and other grazing animals raised for
198 commercial purposes. The term ~~"livestock" shall~~ also includes
199 all aquaculture products, as defined in s. 597.0015 and
200 identified by the Department of Agriculture and Consumer
201 Services pursuant to s. 597.003, ~~include fish~~ raised for
202 commercial purposes.
203 (32) "Agricultural production" means the production of
204 plants and animals useful to humans, including the preparation,
205 planting, cultivating, or harvesting of these products or any
206 other practices necessary to accomplish production through the
207 harvest phase, including storage of raw products on a farm. The
208 term ~~and~~ includes aquaculture, horticulture, floriculture,
209 viticulture, forestry, dairy, livestock, poultry, bees, and any
210 and all forms of farm products and farm production.
211 Section 12. Paragraph (a) of subsection (2) of section
212 212.04, Florida Statutes, is amended to read:
213 212.04 Admissions tax; rate, procedure, enforcement.—

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214 (2)(a) A tax may not be levied on:
215 1. Admissions to athletic or other events sponsored by
216 elementary schools, junior high schools, middle schools, high
217 schools, community colleges, public or private colleges and
218 universities, deaf and blind schools, facilities of the youth
219 services programs of the Department of Children and Families,
220 and state correctional institutions if only student, faculty, or
221 inmate talent is used. However, this exemption does not apply to
222 admission to athletic events sponsored by a state university,
223 and the proceeds of the tax collected on such admissions shall
224 be retained and used by each institution to support women's
225 athletics as provided in s. 1006.71(2)(c).
226 2. Dues, membership fees, and admission charges imposed by
227 not-for-profit sponsoring organizations. To receive this
228 exemption, the sponsoring organization must qualify as a not-
229 for-profit entity under s. 501(c)(3) of the Internal Revenue
230 Code of 1954, as amended.
231 3. Admission charges to an event sponsored by a
232 governmental entity, sports authority, or sports commission if
233 held in a convention hall, exhibition hall, auditorium, stadium,
234 theater, arena, civic center, performing arts center, or
235 publicly owned recreational facility and if 100 percent of the
236 risk of success or failure lies with the sponsor of the event
237 and 100 percent of the funds at risk for the event belong to the
238 sponsor, and student or faculty talent is not exclusively used.
239 As used in this subparagraph, the terms "sports authority" and
240 "sports commission" mean a nonprofit organization that is exempt
241 from federal income tax under s. 501(c)(3) of the Internal
242 Revenue Code and that contracts with a county or municipal

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243 government for the purpose of promoting and attracting sports-
244 tourism events to the community with which it contracts.
245 4. An admission paid by a student, or on the student's
246 behalf, to any required place of sport or recreation if the
247 student's participation in the sport or recreational activity is
248 required as a part of a program or activity sponsored by, and
249 under the jurisdiction of, the student's educational institution
250 if his or her attendance is as a participant and not as a
251 spectator.
252 5. Admissions to the National Football League championship
253 game or Pro Bowl; admissions to any semifinal game or
254 championship game of a national collegiate tournament;
255 admissions to a Major League Baseball, Major League Soccer,
256 National Basketball Association, or National Hockey League all-
257 star game; admissions to the Major League Baseball Home Run
258 Derby held before the Major League Baseball All-Star Game; or
259 admissions to National Basketball Association all-star events
260 produced by the National Basketball Association and held at a
261 facility such as an arena, convention center, or municipal
262 facility.
263 6. A participation fee or sponsorship fee imposed by a
264 governmental entity as described in s. 212.08(6) for an athletic
265 or recreational program if the governmental entity by itself, or
266 in conjunction with an organization exempt under s. 501(c)(3) of
267 the Internal Revenue Code of 1954, as amended, sponsors,
268 administers, plans, supervises, directs, and controls the
269 athletic or recreational program.
270 7. Admissions to live theater, live opera, or live ballet
271 productions in this state which are sponsored by an organization

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272 that has received a determination from the Internal Revenue
273 Service that the organization is exempt from federal income tax
274 under s. 501(c)(3) of the Internal Revenue Code of 1954, as
275 amended, if the organization actively participates in planning
276 and conducting the event, is responsible for the safety and
277 success of the event, is organized for the purpose of sponsoring
278 live theater, live opera, or live ballet productions in this
279 state, has more than 10,000 subscribing members and has among
280 the stated purposes in its charter the promotion of arts
281 education in the communities it serves, and will receive at
282 least 20 percent of the net profits, if any, of the events the
283 organization sponsors and will bear the risk of at least 20
284 percent of the losses, if any, from the events it sponsors if
285 the organization employs other persons as agents to provide
286 services in connection with a sponsored event. Before March 1 of
287 each year, such organization may apply to the department for a
288 certificate of exemption for admissions to such events sponsored
289 in this state by the organization during the immediately
290 following state fiscal year. The application must state the
291 total dollar amount of admissions receipts collected by the
292 organization or its agents from such events in this state
293 sponsored by the organization or its agents in the year
294 immediately preceding the year in which the organization applies
295 for the exemption. Such organization shall receive the exemption
296 only to the extent of $1.5 million multiplied by the ratio that
297 such receipts bear to the total of such receipts of all
298 organizations applying for the exemption in such year; however,
299 such exemption granted to any organization may not exceed 6
300 percent of such admissions receipts collected by the

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301 organization or its agents in the year immediately preceding the
302 year in which the organization applies for the exemption. Each
303 organization receiving the exemption shall report each month to
304 the department the total admissions receipts collected from such
305 events sponsored by the organization during the preceding month
306 and shall remit to the department an amount equal to 6 percent
307 of such receipts reduced by any amount remaining under the
308 exemption. Tickets for such events sold by such organizations
309 may not reflect the tax otherwise imposed under this section.
310 8. Entry fees for participation in freshwater fishing
311 tournaments.
312 9. Participation or entry fees charged to participants in a
313 game, race, or other sport or recreational event if spectators
314 are charged a taxable admission to such event.
315 10. Admissions to any postseason collegiate football game
316 sanctioned by the National Collegiate Athletic Association.
317 11. Admissions to and membership fees for gun clubs. For
318 purposes of this subparagraph, the term “gun club” means an
319 organization whose primary purpose is to offer its members
320 access to one or more shooting ranges for target or skeet
321 shooting.
322 Section 13. Subsection (5) of section 212.05, Florida
323 Statutes, is amended to read:
324 212.05 Sales, storage, use tax.—It is hereby declared to be
325 the legislative intent that every person is exercising a taxable
326 privilege who engages in the business of selling tangible
327 personal property at retail in this state, including the
328 business of making mail order sales, or who rents or furnishes
329 any of the things or services taxable under this chapter, or who

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330 stores for use or consumption in this state any item or article
331 of tangible personal property as defined herein and who leases
332 or rents such property within the state.
333 (5) Notwithstanding any other provision of this chapter,
334 the maximum amount of tax imposed under this chapter and
335 collected on each sale or use of a boat in this state may not
336 exceed $18,000 and on each repair of a boat in this state may
337 not exceed $60,000.
338 Section 14. Subsection (3), paragraphs (a) and (p) of
339 subsection (5), and paragraphs (r) and (ll) of subsection (7) of
340 section 212.08, Florida Statutes, are amended, and paragraph
341 (nnn) is added to subsection (7) of that section, to read:
342 212.08 Sales, rental, use, consumption, distribution, and
343 storage tax; specified exemptions.—The sale at retail, the
344 rental, the use, the consumption, the distribution, and the
345 storage to be used or consumed in this state of the following
346 are hereby specifically exempt from the tax imposed by this
347 chapter.
348 (3) EXEMPTIONS; CERTAIN FARM EQUIPMENT.—
349 (a) The ~~There shall be no~~ tax may not be imposed on the
350 sale, rental, lease, use, consumption, repair, or storage for
351 use in this state of power farm equipment or irrigation
352 equipment, including replacement parts and accessories for power
353 farm equipment or irrigation equipment, which are used
354 exclusively on a farm or in a forest in the agricultural
355 production of crops or products ~~as~~ produced by those
356 agricultural industries included in s. 570.02(1), or for fire
357 prevention and suppression work with respect to such crops or
358 products. Harvesting may not be construed to include processing

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359 activities. This exemption is not forfeited by moving farm
360 equipment between farms or forests.
361 (b) The tax may not be imposed on that portion of the sales
362 price below $20,000 for a trailer weighing 12,000 pounds or less
363 and purchased by a farmer for exclusive use in agricultural
364 production or to transport farm products from his or her farm to
365 the place where the farmer transfers ownership of the farm
366 products to another. This exemption is not forfeited by using a
367 trailer to transport the farmer's farm equipment. The exemption
368 provided under this paragraph does not apply to the lease or
369 rental of a trailer.
370 (c) The exemptions provided in paragraphs (a) and (b) are
371 ~~However, this exemption shall~~ not ~~be~~ allowed unless the
372 purchaser, renter, or lessee signs a certificate stating that
373 the farm equipment is to be used exclusively ~~on a farm or in a~~
374 ~~forest for agricultural production or for fire prevention and~~
375 ~~suppression,~~ as required under ~~by~~ this subsection. Possession by
376 a seller, lessor, or other dealer of a written certification by
377 the purchaser, renter, or lessee certifying the purchaser's,
378 renter's, or lessee's entitlement to an exemption permitted by
379 this subsection relieves the seller from the responsibility of
380 collecting the tax on the nontaxable amounts, and the department
381 shall look solely to the purchaser for recovery of such tax if
382 it determines that the purchaser was not entitled to the
383 exemption.
384 (5) EXEMPTIONS; ACCOUNT OF USE.—
385 (a) *Items in agricultural use and certain nets.*—There are
386 exempt from the tax imposed by this chapter nets designed and
387 used exclusively by commercial fisheries; disinfectants,

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388 fertilizers, insecticides, pesticides, herbicides, fungicides,
389 and weed killers used for application on crops or groves,
390 including commercial nurseries and home vegetable gardens, used
391 in dairy barns or on poultry farms for the purpose of protecting
392 poultry or livestock, or used directly on poultry or livestock;
393 portable containers or movable receptacles in which portable
394 containers are placed, used for processing farm products; field
395 and garden seeds, including flower seeds; nursery stock,
396 seedlings, cuttings, or other propagative material purchased for
397 growing stock; seeds, seedlings, cuttings, and plants used to
398 produce food for human consumption; cloth, plastic, and other
399 similar materials used for shade, mulch, or protection from
400 frost or insects on a farm; stakes used by a farmer to support
401 plants during agricultural production; generators used on
402 poultry farms; and liquefied petroleum gas or other fuel used to
403 heat a structure in which started pullets or broilers are
404 raised; however, such exemption is ~~shall~~ not ~~be~~ allowed unless
405 the purchaser or lessee signs a certificate stating that the
406 item to be exempted is for the exclusive use designated herein.
407 Also exempt are cellophane wrappers, glue for tin and glass
408 (apiarists), mailing cases for honey, shipping cases, window
409 cartons, and baling wire and twine used for baling hay, when
410 used by a farmer to contain, produce, or process an agricultural
411 commodity.
412 (p) *Community contribution tax credit for donations.*—
413 1. Authorization.—Persons who are registered with the
414 department under s. 212.18 to collect or remit sales or use tax
415 and who make donations to eligible sponsors are eligible for tax
416 credits against their state sales and use tax liabilities as

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417 provided in this paragraph:
418 a. The credit shall be computed as 50 percent of the
419 person's approved annual community contribution.
420 b. The credit shall be granted as a refund against state
421 sales and use taxes reported on returns and remitted in the 12
422 months preceding the date of application to the department for
423 the credit as required in sub-subparagraph 3.c. If the annual
424 credit is not fully used through such refund because of
425 insufficient tax payments during the applicable 12-month period,
426 the unused amount may be included in an application for a refund
427 made pursuant to sub-subparagraph 3.c. in subsequent years
428 against the total tax payments made for such year. Carryover
429 credits may be applied for a 3-year period without regard to any
430 time limitation that would otherwise apply under s. 215.26.
431 c. A person may not receive more than $200,000 in annual
432 tax credits for all approved community contributions made in any
433 one year.
434 d. All proposals for the granting of the tax credit require
435 the prior approval of the Department of Economic Opportunity.
436 e. The total amount of tax credits which may be granted for
437 all programs approved under this paragraph, s. 220.183, and s.
438 624.5105 is $18.4 million in fiscal year 2015-2016 and $19
439 million in fiscal year 2016-2017 ~~annually~~ for projects that
440 provide housing for persons with special needs or homeownership
441 opportunities for low-income households or very-low-income
442 households ~~as those terms are defined in s. 420.9071~~ and $3.5
443 million annually for all other projects. As used in this
444 paragraph, the term "person with special needs" has the same
445 meaning as in s. 420.0004 and the terms "low-income person,"

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446 “low-income household,” “very-low-income person,” and “very-low-
447 income household” have the same meaning as in s. 420.9071.
448 f. A person who is eligible to receive the credit provided
449 in this paragraph, s. 220.183, or s. 624.5105 may receive the
450 credit only under one section of the person’s choice.
451 2. Eligibility requirements.—
452 a. A community contribution by a person must be in the
453 following form:
454 (I) Cash or other liquid assets;
455 (II) Real property;
456 (III) Goods or inventory; or
457 (IV) Other physical resources identified by the Department
458 of Economic Opportunity.
459 b. All community contributions must be reserved exclusively
460 for use in a project. As used in this sub-subparagraph, the term
461 “project” means activity undertaken by an eligible sponsor which
462 is designed to construct, improve, or substantially rehabilitate
463 housing that is affordable to low-income households or very-low-
464 income households ~~as those terms are defined in s. 420.9071~~;
465 designed to provide housing opportunities for persons with
466 special needs; designed to provide commercial, industrial, or
467 public resources and facilities; or designed to improve
468 entrepreneurial and job-development opportunities for low-income
469 persons. A project may be the investment necessary to increase
470 access to high-speed broadband capability in a rural community
471 that had an enterprise zone designated pursuant to chapter 290
472 as of May 1, 2015 ~~rural communities with enterprise zones~~,
473 including projects that result in improvements to communications
474 assets that are owned by a business. A project may include the

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475 provision of museum educational programs and materials that are
476 directly related to a project approved between January 1, 1996,
477 and December 31, 1999, and located in an area which was in an
478 enterprise zone designated pursuant to s. 290.0065 as of May 1,
479 2015. This paragraph does not preclude projects that propose to
480 construct or rehabilitate housing for low-income households or
481 very-low-income households on scattered sites or housing
482 opportunities for persons with special needs. With respect to
483 housing, contributions may be used to pay the following eligible
484 special needs, low-income, and very-low-income housing-related
485 activities:
486 (I) Project development impact and management fees for
487 special needs, low-income, or very-low-income housing projects;
488 (II) Down payment and closing costs for persons with
489 special needs, low-income persons, and very-low-income persons~~,~~
490 ~~as those terms are defined in s. 420.9071~~;
491 (III) Administrative costs, including housing counseling
492 and marketing fees, not to exceed 10 percent of the community
493 contribution, directly related to special needs, low-income, or
494 very-low-income projects; and
495 (IV) Removal of liens recorded against residential property
496 by municipal, county, or special district local governments if
497 satisfaction of the lien is a necessary precedent to the
498 transfer of the property to a low-income person or very-low-
499 income person~~, as those terms are defined in s. 420.9071,~~ for
500 the purpose of promoting home ownership. Contributions for lien
501 removal must be received from a nonrelated third party.
502 c. The project must be undertaken by an "eligible sponsor,"
503 which includes:

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504 (I) A community action program;
505 (II) A nonprofit community-based development organization
506 whose mission is the provision of housing for persons with
507 specials needs, low-income households, or very-low-income
508 households or increasing entrepreneurial and job-development
509 opportunities for low-income persons;
510 (III) A neighborhood housing services corporation;
511 (IV) A local housing authority created under chapter 421;
512 (V) A community redevelopment agency created under s.
513 163.356;
514 (VI) A historic preservation district agency or
515 organization;
516 (VII) A regional workforce board;
517 (VIII) A direct-support organization as provided in s.
518 1009.983;
519 (IX) An enterprise zone development agency created under s.
520 290.0056;
521 (X) A community-based organization incorporated under
522 chapter 617 which is recognized as educational, charitable, or
523 scientific pursuant to s. 501(c)(3) of the Internal Revenue Code
524 and whose bylaws and articles of incorporation include
525 affordable housing, economic development, or community
526 development as the primary mission of the corporation;
527 (XI) Units of local government;
528 (XII) Units of state government; or
529 (XIII) Any other agency that the Department of Economic
530 Opportunity designates by rule.
531
532 A contributing person may not have a financial interest in the

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533 eligible sponsor.
534 d. The project must be located in an area which was in an
535 ~~designated an~~ enterprise zone designated pursuant to chapter 290
536 as of May 1, 2015, or a Front Porch Florida Community, unless
537 the project increases access to high-speed broadband capability
538 in a rural community that had an enterprise zone designated
539 pursuant to chapter 290 as of May 1, 2015, ~~for rural communities~~
540 ~~that have enterprise zones~~ but is physically located outside the
541 designated rural zone boundaries. Any project designed to
542 construct or rehabilitate housing for low-income households or
543 very-low-income households or housing opportunities for persons
544 with special needs ~~as those terms are defined in s. 420.9071~~ is
545 exempt from the area requirement of this sub-subparagraph.
546 e.(I) If, during the first 10 business days of the state
547 fiscal year, eligible tax credit applications for projects that
548 provide housing opportunities for persons with special needs or
549 homeownership opportunities for low-income households or very-
550 low-income households ~~as those terms are defined in s. 420.9071~~
551 are received for less than the annual tax credits available for
552 those projects, the Department of Economic Opportunity shall
553 grant tax credits for those applications and grant remaining tax
554 credits on a first-come, first-served basis for subsequent
555 eligible applications received before the end of the state
556 fiscal year. If, during the first 10 business days of the state
557 fiscal year, eligible tax credit applications for projects that
558 provide housing opportunities for persons with special needs or
559 homeownership opportunities for low-income households or very-
560 low-income households ~~as those terms are defined in s. 420.9071~~
561 are received for more than the annual tax credits available for

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562 those projects, the Department of Economic Opportunity shall
563 grant the tax credits for those applications as follows:
564 (A) If tax credit applications submitted for approved
565 projects of an eligible sponsor do not exceed $200,000 in total,
566 the credits shall be granted in full if the tax credit
567 applications are approved.
568 (B) If tax credit applications submitted for approved
569 projects of an eligible sponsor exceed $200,000 in total, the
570 amount of tax credits granted pursuant to sub-sub-sub-
571 subparagraph (A) shall be subtracted from the amount of
572 available tax credits, and the remaining credits shall be
573 granted to each approved tax credit application on a pro rata
574 basis.
575 (II) If, during the first 10 business days of the state
576 fiscal year, eligible tax credit applications for projects other
577 than those that provide housing opportunities for persons with
578 special needs or homeownership opportunities for low-income
579 households or very-low-income households ~~as those terms are~~
580 ~~defined in s. 420.9071~~ are received for less than the annual tax
581 credits available for those projects, the Department of Economic
582 Opportunity shall grant tax credits for those applications and
583 shall grant remaining tax credits on a first-come, first-served
584 basis for subsequent eligible applications received before the
585 end of the state fiscal year. If, during the first 10 business
586 days of the state fiscal year, eligible tax credit applications
587 for projects other than those that provide housing opportunities
588 for persons with special needs or homeownership opportunities
589 for low-income households or very-low-income households ~~as those~~
590 ~~terms are defined in s. 420.9071~~ are received for more than the

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591 annual tax credits available for those projects, the Department
592 of Economic Opportunity shall grant the tax credits for those
593 applications on a pro rata basis.
594 3. Application requirements.—
595 a. An ~~Any~~ eligible sponsor seeking to participate in this
596 program must submit a proposal to the Department of Economic
597 Opportunity which sets forth the name of the sponsor, a
598 description of the project, and the area in which the project is
599 located, together with such supporting information as is
600 prescribed by rule. The proposal must also contain a resolution
601 from the local governmental unit in which the project is located
602 certifying that the project is consistent with local plans and
603 regulations.
604 b. A ~~Any~~ person seeking to participate in this program must
605 submit an application for tax credit to the Department of
606 Economic Opportunity which sets forth the name of the sponsor, a
607 description of the project, and the type, value, and purpose of
608 the contribution. The sponsor shall verify, in writing, the
609 terms of the application and indicate its receipt of the
610 contribution, and such verification must accompany the
611 application for tax credit. The person must submit a separate
612 tax credit application to the Department of Economic Opportunity
613 for each individual contribution that it makes to each
614 individual project.
615 c. A ~~Any~~ person who has received notification from the
616 Department of Economic Opportunity that a tax credit has been
617 approved must apply to the department to receive the refund.
618 Application must be made on the form prescribed for claiming
619 refunds of sales and use taxes and be accompanied by a copy of

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620 the notification. A person may submit only one application for
621 refund to the department within a 12-month period.
622 4. Administration.—
623 a. The Department of Economic Opportunity may adopt rules
624 necessary to administer this paragraph, including rules for the
625 approval or disapproval of proposals by a person.
626 b. The decision of the Department of Economic Opportunity
627 must be in writing, and, if approved, the notification shall
628 state the maximum credit allowable to the person. Upon approval,
629 the Department of Economic Opportunity shall transmit a copy of
630 the decision to the department.
631 c. The Department of Economic Opportunity shall
632 periodically monitor all projects in a manner consistent with
633 available resources to ensure that resources are used in
634 accordance with this paragraph; however, each project must be
635 reviewed at least once every 2 years.
636 d. The Department of Economic Opportunity shall, in
637 consultation with the statewide and regional housing and
638 financial intermediaries, market the availability of the
639 community contribution tax credit program to community-based
640 organizations.
641 5. Expiration.—This paragraph expires June 30, 2017 ~~2016~~;
642 however, any accrued credit carryover that is unused on that
643 date may be used until the expiration of the 3-year carryover
644 period for such credit.
645 (7) MISCELLANEOUS EXEMPTIONS.—Exemptions provided to any
646 entity by this chapter do not inure to any transaction that is
647 otherwise taxable under this chapter when payment is made by a
648 representative or employee of the entity by any means,

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649 including, but not limited to, cash, check, or credit card, even
650 when that representative or employee is subsequently reimbursed
651 by the entity. In addition, exemptions provided to any entity by
652 this subsection do not inure to any transaction that is
653 otherwise taxable under this chapter unless the entity has
654 obtained a sales tax exemption certificate from the department
655 or the entity obtains or provides other documentation as
656 required by the department. Eligible purchases or leases made
657 with such a certificate must be in strict compliance with this
658 subsection and departmental rules, and any person who makes an
659 exempt purchase with a certificate that is not in strict
660 compliance with this subsection and the rules is liable for and
661 shall pay the tax. The department may adopt rules to administer
662 this subsection.
663 (r) *School books and school lunches; institution of higher*
664 *learning prepaid meal plans.*—This exemption applies to school
665 books used in regularly prescribed courses of study, and to
666 school lunches served in public, parochial, or nonprofit schools
667 operated for and attended by pupils of grades K through 12.
668 Yearbooks, magazines, newspapers, directories, bulletins, and
669 similar publications distributed by such educational
670 institutions to their students are also exempt. School books and
671 food sold or served at a college or institution ~~community~~
672 ~~colleges and other institutions~~ of higher learning are taxable,
673 except that prepaid meal plans purchased for use ~~from a college~~
674 ~~or other institution of higher learning~~ by students currently
675 enrolled or preparing to enroll in a ~~at that~~ college or ~~other~~
676 institution of higher learning are exempt. As used in this
677 paragraph, the term "prepaid meal plans" means payment in

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678 advance, or payment using financial aid, once disbursed, to a
679 college or institution of higher learning, or to a management
680 entity under contract to provide prepaid meal plans on behalf of
681 a college or institution of higher learning, for the provision
682 of ~~a~~ defined quantities of dollar equivalencies or meal plans
683 ~~quantity of units~~ that ~~must~~ expire at the end of an academic
684 term and~~,~~ cannot be refunded to the student upon expiration~~, and~~
685 ~~which may only be exchanged for food~~. Prepaid meal plans that
686 contain a defined number of meals or a defined number of dollar
687 equivalencies qualify for this exemption. However, the
688 taxability of the dollar equivalencies of the prepaid meal plans
689 shall be determined upon the plan's use, and tax shall be due
690 when the dollar equivalencies are used to make a purchase if
691 that purchase is otherwise subject to sales tax pursuant to this
692 chapter. As used in this paragraph, the term "dollar
693 equivalencies" includes university-specific dollars on a
694 declining balance, such as flex bucks or dining bucks.
695 (ll) *Parent-teacher organizations, parent-teacher*
696 *associations, and schools having grades K through 12.*—
697 1. Sales or leases to parent-teacher organizations and
698 associations the purpose of which is to raise funds for schools
699 that teach grades K through 12 and that are associated with
700 schools having grades K through 12 are exempt from the tax
701 imposed by this chapter.
702 2. Parent-teacher organizations and associations described
703 in subparagraph 1., and schools having grades K through 12, may
704 pay tax to their suppliers on the cost price of school materials
705 and supplies purchased, rented, or leased for resale or rental
706 to students in grades K through 12, of items sold for

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707 fundraising purposes, and of items sold through vending machines
708 located on the school premises, in lieu of collecting the tax
709 imposed by this chapter from the purchaser. This subparagraph
710 ~~paragraph~~ also applies to food or beverages sold through vending
711 machines located in the student lunchroom or dining room of a
712 school having kindergarten through grade 12.
713 3. In lieu of collecting the tax imposed by this chapter
714 from the purchaser, school support organizations may pay tax to
715 their suppliers on the cost price of food, drink, and supplies
716 necessary to serve such food and drink when the food, drink, and
717 supplies are purchased for resale. For purposes of this
718 subparagraph, the term "school support organization" means an
719 organization whose sole purpose is to raise funds to support
720 extracurricular activities at public, parochial, or nonprofit
721 schools that teach students in grades K through 12.
722 (nnn) Importation of motor vehicles; active United States
723 Armed Forces members.-The importation of a motor vehicle
724 purchased and used for 6 months or more in a foreign country by
725 an active member of the United States Armed Forces or his or her
726 spouse is also exempt from the tax imposed by this chapter when
727 the vehicle is imported, registered, or titled in this state for
728 personal use by the member or his or her spouse. Proof of the
729 active status of the member, and, when applicable, proof of the
730 spouse's relationship to the member, must be provided when the
731 vehicle is titled and registered in this state.
732 Section 15. (1) The executive director of the Department of
733 Revenue is authorized, and all conditions are deemed to be met,
734 to adopt emergency rules pursuant to s. 120.54(4), Florida
735 Statutes, for the purpose of implementing the amendments made by

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736 this act to ss. 202.12, 202.27, and 212.08(7), Florida Statutes.
737 (2) Notwithstanding any other provision of law, emergency
738 rules adopted pursuant to subsection (1) are effective for 6
739 months after adoption and may be renewed during the pendency of
740 procedures to adopt permanent rules addressing the subject of
741 the emergency rules.
742 (3) This section expires July 1, 2018.
743 Section 16. Effective December 1, 2015, paragraph (d) of
744 subsection (6) of section 212.20, Florida Statutes, is amended
745 to read:
746 212.20 Funds collected, disposition; additional powers of
747 department; operational expense; refund of taxes adjudicated
748 unconstitutionally collected.—
749 (6) Distribution of all proceeds under this chapter and ss.
750 202.18(1)(b) and (2)(b) and 203.01(1)(a)3. is as follows:
751 (d) The proceeds of all other taxes and fees imposed
752 pursuant to this chapter or remitted pursuant to s. 202.18(1)(b)
753 and (2)(b) shall be distributed as follows:
754 1. In any fiscal year, the greater of $500 million, minus
755 an amount equal to 4.6 percent of the proceeds of the taxes
756 collected pursuant to chapter 201, or 5.2 percent of all other
757 taxes and fees imposed pursuant to this chapter or remitted
758 pursuant to s. 202.18(1)(b) and (2)(b) shall be deposited in
759 monthly installments into the General Revenue Fund.
760 2. After the distribution under subparagraph 1., 8.9744
761 ~~8.8854~~ percent of the amount remitted by a sales tax dealer
762 located within a participating county pursuant to s. 218.61
763 shall be transferred into the Local Government Half-cent Sales
764 Tax Clearing Trust Fund. Beginning July 1, 2003, the amount to

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765 be transferred shall be reduced by 0.1 percent, and the
766 department shall distribute this amount to the Public Employees
767 Relations Commission Trust Fund less $5,000 each month, which
768 shall be added to the amount calculated in subparagraph 3. and
769 distributed accordingly.
770 3. After the distribution under subparagraphs 1. and 2.,
771 0.0966 ~~0.0956~~ percent shall be transferred to the Local
772 Government Half-cent Sales Tax Clearing Trust Fund and
773 distributed pursuant to s. 218.65.
774 4. After the distributions under subparagraphs 1., 2., and
775 3., 2.0810 ~~2.0603~~ percent of the available proceeds shall be
776 transferred monthly to the Revenue Sharing Trust Fund for
777 Counties pursuant to s. 218.215.
778 5. After the distributions under subparagraphs 1., 2., and
779 3., 1.3653 ~~1.3517~~ percent of the available proceeds shall be
780 transferred monthly to the Revenue Sharing Trust Fund for
781 Municipalities pursuant to s. 218.215. If the total revenue to
782 be distributed pursuant to this subparagraph is at least as
783 great as the amount due from the Revenue Sharing Trust Fund for
784 Municipalities and the former Municipal Financial Assistance
785 Trust Fund in state fiscal year 1999-2000, no municipality shall
786 receive less than the amount due from the Revenue Sharing Trust
787 Fund for Municipalities and the former Municipal Financial
788 Assistance Trust Fund in state fiscal year 1999-2000. If the
789 total proceeds to be distributed are less than the amount
790 received in combination from the Revenue Sharing Trust Fund for
791 Municipalities and the former Municipal Financial Assistance
792 Trust Fund in state fiscal year 1999-2000, each municipality
793 shall receive an amount proportionate to the amount it was due

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794 in state fiscal year 1999-2000.
795 6. Of the remaining proceeds:
796 a. In each fiscal year, the sum of $29,915,500 shall be
797 divided into as many equal parts as there are counties in the
798 state, and one part shall be distributed to each county. The
799 distribution among the several counties must begin each fiscal
800 year on or before January 5th and continue monthly for a total
801 of 4 months. If a local or special law required that any moneys
802 accruing to a county in fiscal year 1999-2000 under the then-
803 existing provisions of s. 550.135 be paid directly to the
804 district school board, special district, or a municipal
805 government, such payment must continue until the local or
806 special law is amended or repealed. The state covenants with
807 holders of bonds or other instruments of indebtedness issued by
808 local governments, special districts, or district school boards
809 before July 1, 2000, that it is not the intent of this
810 subparagraph to adversely affect the rights of those holders or
811 relieve local governments, special districts, or district school
812 boards of the duty to meet their obligations as a result of
813 previous pledges or assignments or trusts entered into which
814 obligated funds received from the distribution to county
815 governments under then-existing s. 550.135. This distribution
816 specifically is in lieu of funds distributed under s. 550.135
817 before July 1, 2000.
818 b. The department shall distribute $166,667 monthly to each
819 applicant certified as a facility for a new or retained
820 professional sports franchise pursuant to s. 288.1162. Up to
821 $41,667 shall be distributed monthly by the department to each
822 certified applicant as defined in s. 288.11621 for a facility

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823 for a spring training franchise. However, not more than $416,670
824 may be distributed monthly in the aggregate to all certified
825 applicants for facilities for spring training franchises.
826 Distributions begin 60 days after such certification and
827 continue for not more than 30 years, except as otherwise
828 provided in s. 288.11621. A certified applicant identified in
829 this sub-subparagraph may not receive more in distributions than
830 expended by the applicant for the public purposes provided in s.
831 288.1162(5) or s. 288.11621(3).
832 c. Beginning 30 days after notice by the Department of
833 Economic Opportunity to the Department of Revenue that an
834 applicant has been certified as the professional golf hall of
835 fame pursuant to s. 288.1168 and is open to the public, $166,667
836 shall be distributed monthly, for up to 300 months, to the
837 applicant.
838 d. Beginning 30 days after notice by the Department of
839 Economic Opportunity to the Department of Revenue that the
840 applicant has been certified as the International Game Fish
841 Association World Center facility pursuant to s. 288.1169, and
842 the facility is open to the public, $83,333 shall be distributed
843 monthly, for up to 168 months, to the applicant. This
844 distribution is subject to reduction pursuant to s. 288.1169. A
845 lump sum payment of $999,996 shall be made after certification
846 and before July 1, 2000.
847 e. The department shall distribute up to $83,333 monthly to
848 each certified applicant as defined in s. 288.11631 for a
849 facility used by a single spring training franchise, or up to
850 $166,667 monthly to each certified applicant as defined in s.
851 288.11631 for a facility used by more than one spring training

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852 franchise. Monthly distributions begin 60 days after such
853 certification or July 1, 2016, whichever is later, and continue
854 for not more than 20 years to each certified applicant as
855 defined in s. 288.11631 for a facility used by a single spring
856 training franchise or not more than 25 years to each certified
857 applicant as defined in s. 288.11631 for a facility used by more
858 than one spring training franchise. A certified applicant
859 identified in this sub-subparagraph may not receive more in
860 distributions than expended by the applicant for the public
861 purposes provided in s. 288.11631(3).
862 f. Beginning 45 days after notice by the Department of
863 Economic Opportunity to the Department of Revenue that an
864 applicant has been approved by the Legislature and certified by
865 the Department of Economic Opportunity under s. 288.11625 or
866 upon a date specified by the Department of Economic Opportunity
867 as provided under s. 288.11625(6)(d), the department shall
868 distribute each month an amount equal to one-twelfth of the
869 annual distribution amount certified by the Department of
870 Economic Opportunity for the applicant. The department may not
871 distribute more than $7 million in the 2014-2015 fiscal year or
872 more than $13 million annually thereafter under this sub-
873 subparagraph.
874 g. Beginning December 1, 2015, and ending June 30, 2016,
875 the department shall distribute $26,286 monthly to the State
876 Transportation Trust Fund. Beginning July 1, 2016, the
877 department shall distribute $15,333 monthly to the State
878 Transportation Trust Fund.
879 7. All other proceeds must remain in the General Revenue
880 Fund.

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881 Section 17. Effective upon this act becoming a law,
882 paragraphs (d) and (t) of subsection (1) of section 220.03,
883 Florida Statutes, are amended to read:
884 220.03 Definitions.—
885 (1) SPECIFIC TERMS.—When used in this code, and when not
886 otherwise distinctly expressed or manifestly incompatible with
887 the intent thereof, the following terms shall have the following
888 meanings:
889 (d) "Community contribution" means the grant by a business
890 firm of any of the following items:
891 1. Cash or other liquid assets.
892 2. Real property.
893 3. Goods or inventory.
894 4. Other physical resources as identified by the
895 department.
896
897 This paragraph expires June 30, 2017 ~~on the date specified in s.~~
898 ~~290.016 for the expiration of the Florida Enterprise Zone Act~~.
899 (t) "Project" means any activity undertaken by an eligible
900 sponsor, as defined in s. 220.183(2)(c), which is designed to
901 construct, improve, or substantially rehabilitate housing that
902 is affordable to low-income or very-low-income households as
903 defined in s. 420.9071(19) and (28); designed to provide housing
904 opportunities for persons with special needs as defined in s.
905 420.0004; designed to provide commercial, industrial, or public
906 resources and facilities; or designed to improve entrepreneurial
907 and job-development opportunities for low-income persons. A
908 project may be the investment necessary to increase access to
909 high-speed broadband capability in a rural community that had an

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910 enterprise zone designated pursuant to chapter 290 as of May 1,
911 2015 ~~rural communities with enterprise zones~~, including projects
912 that result in improvements to communications assets that are
913 owned by a business. A project may include the provision of
914 museum educational programs and materials that are directly
915 related to any project approved between January 1, 1996, and
916 December 31, 1999, and located in an area that was in an
917 enterprise zone designated pursuant to s. 290.0065 as of May 1,
918 2015. This paragraph does not preclude projects that propose to
919 construct or rehabilitate low-income or very-low-income housing
920 on scattered sites or housing opportunities for persons with
921 special needs as defined in s. 420.0004. With respect to
922 housing, contributions may be used to pay the following eligible
923 project-related activities:
924 1. Project development, impact, and management fees for
925 special needs, low-income, or very-low-income housing projects;
926 2. Down payment and closing costs for eligible persons, as
927 defined in s. 420.9071(19) and (28);
928 3. Administrative costs, including housing counseling and
929 marketing fees, not to exceed 10 percent of the community
930 contribution, directly related to special needs, low-income, or
931 very-low-income projects; and
932 4. Removal of liens recorded against residential property
933 by municipal, county, or special-district local governments when
934 satisfaction of the lien is a necessary precedent to the
935 transfer of the property to an eligible person, as defined in s.
936 420.9071(19) and (28), for the purpose of promoting home
937 ownership. Contributions for lien removal must be received from
938 a nonrelated third party.

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939
940 ~~The provisions of~~ This paragraph expires ~~shall expire and be~~
941 ~~void on~~ June 30, 2017 ~~2015~~.
942 Section 18. Paragraph (c) of subsection (1), paragraphs
943 (b), (c), and (d) of subsection (2), and subsection (5) of
944 section 220.183, Florida Statutes, are amended to read:
945 220.183 Community contribution tax credit.—
946 (1) AUTHORIZATION TO GRANT COMMUNITY CONTRIBUTION TAX
947 CREDITS; LIMITATIONS ON INDIVIDUAL CREDITS AND PROGRAM
948 SPENDING.—
949 (c) The total amount of tax credit which may be granted for
950 all programs approved under this section, s. 212.08(5)(p), and
951 s. 624.5105 is $18.4 million in fiscal year 2015-2016 and $19
952 million in fiscal year 2016-2017 ~~annually~~ for projects that
953 provide housing opportunities for persons with special needs as
954 defined in s. 420.0004 and homeownership opportunities for low-
955 income households or very-low-income households as defined in s.
956 420.9071 and $3.5 million annually for all other projects.
957 (2) ELIGIBILITY REQUIREMENTS.—
958 (b)1. All community contributions must be reserved
959 exclusively for use in projects as defined in s. 220.03(1)(t).
960 2. If, during the first 10 business days of the state
961 fiscal year, eligible tax credit applications for projects that
962 provide housing opportunities for persons with special needs as
963 defined in s. 420.0004 or homeownership opportunities for low-
964 income or very-low-income households as defined in s.
965 420.9071(19) and (28) are received for less than the annual tax
966 credits available for those projects, the Department of Economic
967 Opportunity shall grant tax credits for those applications and

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968 shall grant remaining tax credits on a first-come, first-served
969 basis for any subsequent eligible applications received before
970 the end of the state fiscal year. If, during the first 10
971 business days of the state fiscal year, eligible tax credit
972 applications for projects that provide housing opportunities for
973 persons with special needs as defined in s. 420.0004 or
974 homeownership opportunities for low-income or very-low-income
975 households as defined in s. 420.9071(19) and (28) are received
976 for more than the annual tax credits available for those
977 projects, the Department of Economic Opportunity shall grant the
978 tax credits for those applications as follows:
979 a. If tax credit applications submitted for approved
980 projects of an eligible sponsor do not exceed $200,000 in total,
981 the credit shall be granted in full if the tax credit
982 applications are approved.
983 b. If tax credit applications submitted for approved
984 projects of an eligible sponsor exceed $200,000 in total, the
985 amount of tax credits granted under sub-subparagraph a. shall be
986 subtracted from the amount of available tax credits, and the
987 remaining credits shall be granted to each approved tax credit
988 application on a pro rata basis.
989 3. If, during the first 10 business days of the state
990 fiscal year, eligible tax credit applications for projects other
991 than those that provide housing opportunities for persons with
992 special needs as defined in s. 420.0004 or homeownership
993 opportunities for low-income or very-low-income households as
994 defined in s. 420.9071(19) and (28) are received for less than
995 the annual tax credits available for those projects, the
996 Department of Economic Opportunity shall grant tax credits for

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997 those applications and shall grant remaining tax credits on a
998 first-come, first-served basis for any subsequent eligible
999 applications received before the end of the state fiscal year.
1000 If, during the first 10 business days of the state fiscal year,
1001 eligible tax credit applications for projects other than those
1002 that provide housing opportunities for persons with special
1003 needs as defined in s. 420.0004 or homeownership opportunities
1004 for low-income or very-low-income households as defined in s.
1005 420.9071(19) and (28) are received for more than the annual tax
1006 credits available for those projects, the Department of Economic
1007 Opportunity shall grant the tax credits for those applications
1008 on a pro rata basis.
1009 (c) The project must be undertaken by an "eligible
1010 sponsor," defined here as:
1011 1. A community action program;
1012 2. A nonprofit community-based development organization
1013 whose mission is the provision of housing for persons with
1014 special needs or low-income or very-low-income households or
1015 increasing entrepreneurial and job-development opportunities for
1016 low-income persons;
1017 3. A neighborhood housing services corporation;
1018 4. A local housing authority, created pursuant to chapter
1019 421;
1020 5. A community redevelopment agency, created pursuant to s.
1021 163.356;
1022 6. A historic preservation district agency or organization;
1023 7. A regional workforce board;
1024 8. A direct-support organization as provided in s.
1025 1009.983;

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1026 9. An enterprise zone development agency created pursuant
1027 to s. 290.0056;
1028 10. A community-based organization incorporated under
1029 chapter 617 which is recognized as educational, charitable, or
1030 scientific pursuant to s. 501(c)(3) of the Internal Revenue Code
1031 and whose bylaws and articles of incorporation include
1032 affordable housing, economic development, or community
1033 development as the primary mission of the corporation;
1034 11. Units of local government;
1035 12. Units of state government; or
1036 13. Such other agency as the Department of Economic
1037 Opportunity may, from time to time, designate by rule.
1038
1039 In no event shall a contributing business firm have a financial
1040 interest in the eligible sponsor.
1041 (d) The project shall be located in an area that was
1042 designated as an enterprise zone pursuant to chapter 290 as of
1043 May 1, 2015, or a Front Porch Florida Community. Any project
1044 designed to construct or rehabilitate housing for low-income or
1045 very-low-income households as defined in s. 420.9071(19) and
1046 (28) or provide housing opportunities for persons with special
1047 needs as defined in s. 420.0004 is exempt from the area
1048 requirement of this paragraph. This section does not preclude
1049 projects that propose to construct or rehabilitate housing for
1050 low-income or very-low-income households on scattered sites or
1051 provide housing opportunities for persons with special needs.
1052 Any project designed to provide increased access to high-speed
1053 broadband capabilities which includes coverage of a rural
1054 enterprise zone may locate the project’s infrastructure in any

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1055 area of a rural county.
1056 (5) EXPIRATION.—The provisions of this section, except
1057 paragraph (1)(e), expire ~~and are void on~~ June 30, 2017 ~~2016~~.
1058 Section 19. Paragraph (f) of subsection (2) of section
1059 220.1845, Florida Statutes, is amended to read:
1060 220.1845 Contaminated site rehabilitation tax credit.—
1061 (2) AUTHORIZATION FOR TAX CREDIT; LIMITATIONS.—
1062 (f) The total amount of the tax credits which may be
1063 granted under this section is $21.6 million in the 2015-2016
1064 fiscal year and $5 million annually thereafter.
1065 Section 20. Subsection (2) of section 220.196, Florida
1066 Statutes, is amended to read:
1067 220.196 Research and development tax credit.—
1068 (2) TAX CREDIT.—
1069 (a) As provided in this section ~~Subject to the limitations~~
1070 ~~contained in paragraph (e)~~, a business enterprise is eligible
1071 for a credit against the tax imposed by this chapter if it: ~~the~~
1072 ~~business enterprise~~
1073 1. Has qualified research expenses in this state in the
1074 taxable year exceeding the base amount; ~~and, for the same~~
1075 ~~taxable year,~~
1076 2. Claims and is allowed a research credit for such
1077 qualified research expenses under 26 U.S.C. s. 41 for the same
1078 taxable year as subparagraph 1.; and
1079 3. Is a qualified target industry business as defined in s.
1080 288.106(2)(n). Only qualified target industry businesses in the
1081 manufacturing, life sciences, information technology, aviation
1082 and aerospace, homeland security and defense, cloud information
1083 technology, marine sciences, materials science, and

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1084 nanotechnology industries may qualify for a tax credit under
1085 this section. A business applying for a credit pursuant to this
1086 section shall include a letter from the Department of Economic
1087 Opportunity certifying whether the business meets the
1088 requirements of this subparagraph with its application for
1089 credit. The Department of Economic Opportunity shall provide
1090 such a letter upon receiving a request.
1091 (b) ~~(a)~~ The tax credit shall be 10 percent of the excess
1092 qualified research expenses over the base amount. However, the
1093 maximum tax credit for a business enterprise that has not been
1094 in existence for at least 4 taxable years immediately preceding
1095 the taxable year is reduced by 25 percent for each taxable year
1096 for which the business enterprise, or a predecessor corporation
1097 that was a business enterprise, did not exist.
1098 (c) ~~(b)~~ The credit taken in any taxable year may not exceed
1099 50 percent of the business enterprise's remaining net income tax
1100 liability under this chapter after all other credits have been
1101 applied under s. 220.02(8).
1102 (d) ~~(c)~~ Any unused credit authorized under this section may
1103 be carried forward and claimed by the taxpayer for up to 5
1104 years.
1105 (e) ~~(d)~~ The combined total amount of tax credits which may
1106 be granted to all business enterprises under this section during
1107 any calendar year is $9 million, except that the total amount
1108 that may be awarded in calendar year 2016 is $23 million.
1109 Applications may be filed with the department on or after March
1110 20 and before March 27 for qualified research expenses incurred
1111 within the preceding calendar year. If the total ~~, and~~ credits
1112 for all applicants exceed the maximum amount allowed under this

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1113 paragraph, the credits shall be allocated on a prorated basis
1114 ~~granted in the order in which completed applications are~~
1115 ~~received~~.
1116 Section 21. Subsections (4), (5), and (11) of section
1117 376.30781, Florida Statutes, are amended to read:
1118 376.30781 Tax credits for rehabilitation of drycleaning-
1119 solvent-contaminated sites and brownfield sites in designated
1120 brownfield areas; application process; rulemaking authority;
1121 revocation authority.—
1122 (4) The Department of Environmental Protection is
1123 responsible for allocating the tax credits provided for in s.
1124 220.1845, which may not exceed a total of $21.6 million in tax
1125 credits in the 2015-2016 fiscal year and $5 million in tax
1126 credits annually thereafter.
1127 (5) To claim the credit for site rehabilitation or solid
1128 waste removal, each tax credit applicant must apply to the
1129 Department of Environmental Protection for an allocation of the
1130 ~~$5 million~~ annual credit provided in s. 220.1845 by filing a tax
1131 credit application with the Division of Waste Management on a
1132 form developed by the Department of Environmental Protection in
1133 cooperation with the Department of Revenue. The form shall
1134 include an affidavit from each tax credit applicant certifying
1135 that all information contained in the application, including all
1136 records of costs incurred and claimed in the tax credit
1137 application, are true and correct. If the application is
1138 submitted pursuant to subparagraph (3)(a)2., the form must
1139 include an affidavit signed by the real property owner stating
1140 that it is not, and has never been, the owner or operator of the
1141 drycleaning facility where the contamination exists. Approval of

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1142 tax credits must be accomplished on a first-come, first-served
1143 basis based upon the date and time complete applications are
1144 received by the Division of Waste Management, subject to the
1145 limitations of subsection (14). To be eligible for a tax credit,
1146 the tax credit applicant must:
1147 (a) For site rehabilitation tax credits, have entered into
1148 a voluntary cleanup agreement with the Department of
1149 Environmental Protection for a drycleaning-solvent-contaminated
1150 site or a Brownfield Site Rehabilitation Agreement, as
1151 applicable, and have paid all deductibles pursuant to s.
1152 376.3078(3)(e) for eligible drycleaning-solvent-cleanup program
1153 sites, as applicable. A site rehabilitation tax credit applicant
1154 must submit only a single completed application per site for
1155 each calendar year’s site rehabilitation costs. A site
1156 rehabilitation application must be received by the Division of
1157 Waste Management of the Department of Environmental Protection
1158 by January 31 of the year after the calendar year for which site
1159 rehabilitation costs are being claimed in a tax credit
1160 application. All site rehabilitation costs claimed must have
1161 been for work conducted between January 1 and December 31 of the
1162 year for which the application is being submitted. All payment
1163 requests must have been received and all costs must have been
1164 paid prior to submittal of the tax credit application, but no
1165 later than January 31 of the year after the calendar year for
1166 which site rehabilitation costs are being claimed.
1167 (b) For solid waste removal tax credits, have entered into
1168 a brownfield site rehabilitation agreement with the Department
1169 of Environmental Protection. A solid waste removal tax credit
1170 applicant must submit only a single complete application per

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1171 brownfield site, as defined in the brownfield site
1172 rehabilitation agreement, for solid waste removal costs. A solid
1173 waste removal tax credit application must be received by the
1174 Division of Waste Management of the Department of Environmental
1175 Protection subsequent to the completion of the requirements
1176 listed in paragraph (3)(e).
1177 (11) If a tax credit applicant does not receive a tax
1178 credit allocation due to an exhaustion of the ~~$5 million~~ annual
1179 tax credit provided in s. 220.1845 ~~authorization~~, such
1180 application will then be included in the same first-come, first-
1181 served order in the next year's annual tax credit allocation, if
1182 any, based on the prior year application.
1183 Section 22. Subsection (8) of section 624.509, Florida
1184 Statutes, is amended to read:
1185 624.509 Premium tax; rate and computation.—
1186 (8) The premium tax authorized by this section may not be
1187 imposed on:
1188 (a) Any portion of the title insurance premium, as defined
1189 in s. 627.7711, retained by a title insurance agent or agency.
1190 It is the intent of the Legislature that ~~the continuation of~~
1191 this exemption be contingent on title insurers adding employees
1192 to their payroll. ~~Between July 1, 2014, and July 1, 2016, title~~
1193 ~~insurers currently holding a valid certificate of authority from~~
1194 ~~this state shall, in the aggregate, add a minimum of 600~~
1195 ~~Florida-based employees to their payroll, as verified by the~~
1196 ~~Department of Economic Opportunity. The department shall submit~~
1197 ~~such verification to the President of the Senate and the Speaker~~
1198 ~~of the House of Representatives by October 1, 2016.~~ This
1199 paragraph expires December 31, 2017, unless ~~reenacted by~~ the

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1200 Department of Economic Opportunity determines that title
1201 insurers holding a valid certificate of authority as of July 1,
1202 2014, have added, in aggregate, at least 600 Florida-based full-
1203 time equivalent positions above those existing on July 1, 2014,
1204 including positions obtained from a temporary employment agency
1205 or employee leasing company or through a union agreement or
1206 coemployment under a professional employer organization
1207 agreement by July 1, 2017. For purposes of this paragraph, a
1208 full-time equivalent position means a position in which the
1209 employee works an average of at least 36 hours per week each
1210 month.
1211 1. The Department of Economic Opportunity may verify
1212 information provided by title insurers concerning additional
1213 positions created with any appropriate agency or authority,
1214 including the Department of Revenue.
1215 2. To facilitate verification of additional positions
1216 created by title insurers, the Department of Economic
1217 Opportunity may provide a list of employees holding additional
1218 positions created by title insurers to any appropriate agency or
1219 authority, including the Department of Revenue.
1220 3. The Department of Economic Opportunity shall submit such
1221 determination to the President of the Senate, the Speaker of the
1222 House of Representatives, and the Department of Revenue by
1223 October 1, 2017. ~~Legislature before that date; or~~
1224 (b) Receipts of annuity premiums or considerations paid by
1225 holders in this state if the tax savings derived are credited to
1226 the annuity holders. Upon request by the Department of Revenue,
1227 an insurer availing itself of this provision shall submit to the
1228 department evidence that establishes that the tax savings

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1229 derived have been credited to annuity holders. As used in this
1230 paragraph, the term “holders” includes employers contributing to
1231 an employee’s pension, annuity, or profit-sharing plan.
1232 Section 23. Paragraph (c) of subsection (1), paragraphs (d)
1233 and (e) of subsection (2), and subsection (6) of section
1234 624.5105, Florida Statutes, are amended to read:
1235 624.5105 Community contribution tax credit; authorization;
1236 limitations; eligibility and application requirements;
1237 administration; definitions; expiration.—
1238 (1) AUTHORIZATION TO GRANT TAX CREDITS; LIMITATIONS.—
1239 (c) The total amount of tax credit which may be granted for
1240 all programs approved under this section and ss. 212.08(5)(p)
1241 and 220.183 is $18.4 million in fiscal year 2015-2016 and $19
1242 million in fiscal year 2016-2017 ~~annually~~ for projects that
1243 provide housing opportunities for persons with special needs as
1244 defined in s. 420.0004 or homeownership opportunities for low-
1245 income or very-low-income households as defined in s. 420.9071
1246 and $3.5 million annually for all other projects.
1247 (2) ELIGIBILITY REQUIREMENTS.—
1248 (d) The project shall be located in an area that was
1249 designated as an enterprise zone pursuant to chapter 290 as of
1250 May 1, 2015, or a Front Porch Community. Any project designed to
1251 provide housing opportunities for persons with special needs as
1252 defined in s. 420.0004 or to construct or rehabilitate housing
1253 for low-income or very-low-income households as defined in s.
1254 420.9071(19) and (28) is exempt from the area requirement of
1255 this paragraph.
1256 (e)1. If, during the first 10 business days of the state
1257 fiscal year, eligible tax credit applications for projects that

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1258 provide housing opportunities for persons with special needs as
1259 defined in s. 420.0004 or homeownership opportunities for low-
1260 income or very-low-income households as defined in s.
1261 420.9071(19) and (28) are received for less than the annual tax
1262 credits available for those projects, the Department of Economic
1263 Opportunity shall grant tax credits for those applications and
1264 shall grant remaining tax credits on a first-come, first-served
1265 basis for any subsequent eligible applications received before
1266 the end of the state fiscal year. If, during the first 10
1267 business days of the state fiscal year, eligible tax credit
1268 applications for projects that provide housing opportunities for
1269 persons with special needs as defined in s. 420.0004 or
1270 homeownership opportunities for low-income or very-low-income
1271 households as defined in s. 420.9071(19) and (28) are received
1272 for more than the annual tax credits available for those
1273 projects, the Department of Economic Opportunity shall grant the
1274 tax credits for those applications as follows:
1275 a. If tax credit applications submitted for approved
1276 projects of an eligible sponsor do not exceed $200,000 in total,
1277 the credits shall be granted in full if the tax credit
1278 applications are approved.
1279 b. If tax credit applications submitted for approved
1280 projects of an eligible sponsor exceed $200,000 in total, the
1281 amount of tax credits granted under sub-subparagraph a. shall be
1282 subtracted from the amount of available tax credits, and the
1283 remaining credits shall be granted to each approved tax credit
1284 application on a pro rata basis.
1285 2. If, during the first 10 business days of the state
1286 fiscal year, eligible tax credit applications for projects other

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1287 than those that provide housing opportunities for persons with
1288 special needs as defined in s. 420.0004 or homeownership
1289 opportunities for low-income or very-low-income households as
1290 defined in s. 420.9071(19) and (28) are received for less than
1291 the annual tax credits available for those projects, the
1292 Department of Economic Opportunity shall grant tax credits for
1293 those applications and shall grant remaining tax credits on a
1294 first-come, first-served basis for any subsequent eligible
1295 applications received before the end of the state fiscal year.
1296 If, during the first 10 business days of the state fiscal year,
1297 eligible tax credit applications for projects other than those
1298 that provide housing opportunities for persons with special
1299 needs as defined in s. 420.0004 or homeownership opportunities
1300 for low-income or very-low-income households as defined in s.
1301 420.9071(19) and (28) are received for more than the annual tax
1302 credits available for those projects, the Department of Economic
1303 Opportunity shall grant the tax credits for those applications
1304 on a pro rata basis.
1305 (6) EXPIRATION.—The provisions of this section, except
1306 paragraph (1)(e), expire ~~and are void on~~ June 30, 2017 ~~2016~~.
1307 Section 24. For the purpose of incorporating the amendment
1308 made by this act to section 220.183, Florida Statutes, in a
1309 reference thereto, subsection (8) of section 220.02, Florida
1310 Statutes, is reenacted to read:
1311 220.02 Legislative intent.—
1312 (8) It is the intent of the Legislature that credits
1313 against either the corporate income tax or the franchise tax be
1314 applied in the following order: those enumerated in s. 631.828,
1315 those enumerated in s. 220.191, those enumerated in s. 220.181,

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1316 those enumerated in s. 220.183, those enumerated in s. 220.182,
1317 those enumerated in s. 220.1895, those enumerated in s. 220.195,
1318 those enumerated in s. 220.184, those enumerated in s. 220.186,
1319 those enumerated in s. 220.1845, those enumerated in s. 220.19,
1320 those enumerated in s. 220.185, those enumerated in s. 220.1875,
1321 those enumerated in s. 220.192, those enumerated in s. 220.193,
1322 those enumerated in s. 288.9916, those enumerated in s.
1323 220.1899, those enumerated in s. 220.194, and those enumerated
1324 in s. 220.196.
1325 Section 25. For the purpose of incorporating the amendment
1326 made by this act to section 624.5105, Florida Statutes, in a
1327 reference thereto, paragraph (g) of subsection (1) of section
1328 220.183, Florida Statutes, is reenacted to read:
1329 220.183 Community contribution tax credit.—
1330 (1) AUTHORIZATION TO GRANT COMMUNITY CONTRIBUTION TAX
1331 CREDITS; LIMITATIONS ON INDIVIDUAL CREDITS AND PROGRAM
1332 SPENDING.—
1333 (g) A taxpayer who is eligible to receive the credit
1334 provided for in s. 624.5105 is not eligible to receive the
1335 credit provided by this section.
1336 Section 26. For the purpose of incorporating the amendments
1337 made by this act to sections 212.08, 220.183, and 624.5105,
1338 Florida Statutes, in references thereto, paragraph (a) of
1339 subsection (4) of section 377.809, Florida Statutes, is
1340 reenacted to read:
1341 377.809 Energy Economic Zone Pilot Program.—
1342 (4)(a) Beginning July 1, 2012, all the incentives and
1343 benefits provided for enterprise zones pursuant to state law
1344 shall be available to the energy economic zones designated

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1345 pursuant to this section on or before July 1, 2010. In order to
1346 provide incentives, by March 1, 2012, each local governing body
1347 that has jurisdiction over an energy economic zone must, by
1348 local ordinance, establish the boundary of the energy economic
1349 zone, specify applicable energy-efficiency standards, and
1350 determine eligibility criteria for the application of state and
1351 local incentives and benefits in the energy economic zone.
1352 However, in order to receive benefits provided under s. 288.106,
1353 a business must be a qualified target industry business under s.
1354 288.106 for state purposes. An energy economic zone's boundary
1355 may be revised by local ordinance. Such incentives and benefits
1356 include those in ss. 212.08, 212.096, 220.181, 220.182, 220.183,
1357 288.106, and 624.5105 and the public utility discounts provided
1358 in s. 290.007(8). The exemption provided in s. 212.08(5)(c)
1359 shall be for renewable energy as defined in s. 377.803. For
1360 purposes of this section, any applicable requirements for
1361 employee residency for higher refund or credit thresholds must
1362 be based on employee residency in the energy economic zone or an
1363 enterprise zone. A business in an energy economic zone may also
1364 be eligible for funding under ss. 288.047 and 445.003, and a
1365 transportation project in an energy economic zone shall be
1366 provided priority in funding under s. 339.2821. Other projects
1367 shall be given priority ranking to the extent practicable for
1368 grants administered under state energy programs.
1369 Section 27. Clothes, school supplies, and personal
1370 computers and personal computer-related accessories sales tax
1371 holiday.—
1372 (1) The tax levied under chapter 212, Florida Statutes, may
1373 not be collected during the period from 12:01 a.m. on August 7,

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1374 2015, through 11:59 p.m. on August 16, 2015, on the retail sale
1375 of:
1376 (a) Clothing, wallets, or bags, including handbags,
1377 backpacks, fanny packs, and diaper bags, but excluding
1378 briefcases, suitcases, and other garment bags, having a sales
1379 price of $100 or less per item. As used in this paragraph, the
1380 term "clothing" means:
1381 1. Any article of wearing apparel intended to be worn on or
1382 about the human body, excluding watches, watchbands, jewelry,
1383 umbrellas, and handkerchiefs; and
1384 2. All footwear, excluding skis, swim fins, roller blades,
1385 and skates.
1386 (b) School supplies having a sales price of $15 or less per
1387 item. As used in this paragraph, the term "school supplies"
1388 means pens, pencils, erasers, crayons, notebooks, notebook
1389 filler paper, legal pads, binders, lunch boxes, construction
1390 paper, markers, folders, poster board, composition books, poster
1391 paper, scissors, cellophane tape, glue or paste, rulers,
1392 computer disks, protractors, compasses, and calculators.
1393 (2) The tax levied under chapter 212, Florida
1394 Statutes, may not be collected during the period from 12:01 a.m.
1395 on August 7, 2015, through 11:59 p.m. on August 16, 2015, on the
1396 first $750 of the sales price of personal computers or personal
1397 computer-related accessories purchased for noncommercial home or
1398 personal use. As used in this subsection, the term:
1399 (a) "Personal computers" includes electronic book readers,
1400 laptops, desktops, handhelds, tablets, or tower computers. The
1401 term does not include cellular telephones, video game consoles,
1402 digital media receivers, or devices that are not primarily

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1403 designed to process data.
1404 (b) "Personal computer-related accessories" includes
1405 keyboards, mice, personal digital assistants, monitors, other
1406 peripheral devices, modems, routers, and nonrecreational
1407 software, regardless of whether the accessories are used in
1408 association with a personal computer base unit. The term does
1409 not include furniture or systems, devices, software, or
1410 peripherals that are designed or intended primarily for
1411 recreational use.
1412 (c) "Monitors" does not include devices that include a
1413 television tuner.
1414 (3) The tax exemptions provided in this section do not
1415 apply to sales within a theme park or entertainment complex as
1416 defined in s. 509.013(9), Florida Statutes, within a public
1417 lodging establishment as defined in s. 509.013(4), Florida
1418 Statutes, or within an airport as defined in s. 330.27(2),
1419 Florida Statutes.
1420 (4) The Department of Revenue may, and all conditions are
1421 deemed met to, adopt emergency rules pursuant to ss. 120.536(1)
1422 and 120.54, Florida Statutes, to administer this section.
1423 (5) For the 2015-2016 fiscal year, the sum of $233,730 in
1424 nonrecurring funds is appropriated from the General Revenue Fund
1425 to the Department of Revenue for the purpose of implementing
1426 this section.
1427 Section 28. (1) The tax levied under chapter 212, Florida
1428 Statutes, may not be collected on the retail sale of textbooks
1429 that are required or recommended for use in a course offered by
1430 a public postsecondary educational institution as described in
1431 s. 1000.04, Florida Statutes, or a nonpublic postsecondary

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1432 educational institution that is eligible to participate in a
1433 tuition assistance program authorized by s. 1009.89 or s.
1434 1009.891, Florida Statutes. As used in this section, the term
1435 "textbook" means any required or recommended manual of
1436 instruction or any instructional materials for any field of
1437 study. As used in this section, the term "instructional
1438 materials" means any educational materials, in printed or
1439 digital format, that are required or recommended for use in a
1440 course in any field of study. To demonstrate that a sale is not
1441 subject to tax, the student must provide a physical or an
1442 electronic copy of the following to the vendor:
1443 (a) The student's identification number; and
1444 (b) An applicable course syllabus or list of required and
1445 recommended textbooks and instructional materials that meet the
1446 criteria in s. 1004.085(3), Florida Statutes.
1447
1448 The vendor must maintain proper documentation, as prescribed by
1449 department rule, to identify the complete transaction or portion
1450 of the transaction that involves the sale of textbooks that are
1451 not subject to tax.
1452 (2) The tax exemptions provided in this section do not
1453 apply to sales within a theme park or entertainment complex as
1454 defined in s. 509.013(9), Florida Statutes, within a public
1455 lodging establishment as defined in s. 509.013(4), Florida
1456 Statutes, or within an airport as defined in s. 330.27(2),
1457 Florida Statutes.
1458 (3) The Department of Revenue may, and all conditions are
1459 deemed met to, adopt emergency rules pursuant to ss. 120.536(1)
1460 and 120.54, Florida Statutes, to administer this section.

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1461 (4) This section is repealed June 30, 2016.
1462 Section 29. (1) A business may apply to the Department of
1463 Economic Opportunity for the incentives specified in subsection
1464 (2) if each of the following criteria is satisfied:
1465 (a) The business has entered into a contract with the
1466 Department of Economic Opportunity for a project under ss.
1467 288.0659, 288.1045, 288.106, 288.107, 288.108, 288.1088, or
1468 288.1089, Florida Statutes, between January 1, 2012, and July 1,
1469 2015.
1470 (b) The contract is deemed active by the Department of
1471 Economic Opportunity and has not expired or been terminated.
1472 (c) The project that is the subject of the contract is
1473 located within the boundaries of an enterprise zone designated
1474 pursuant to chapter 290, Florida Statutes, as the boundaries
1475 existed on May 1, 2015.
1476 (2) For a project described under paragraph (1)(c), a
1477 business qualified under subsection (1) may apply for the
1478 following incentives:
1479 (a) The property tax exemption for a licensed child care
1480 facility under s. 196.095, Florida Statutes 2014.
1481 (b) The building sales tax refund under s. 212.08(5)(g),
1482 Florida Statutes 2014.
1483 (c) The business property sales tax refund under s.
1484 212.08(5)(h), Florida Statutes 2014.
1485 (d) The electrical energy sales tax exemption under s.
1486 212.08(15), Florida Statutes 2014.
1487 (e) The enterprise zone jobs tax credit under s. 212.096,
1488 Florida Statutes 2014.
1489 (f) The enterprise zone jobs tax credit under s. 220.181,

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1490 Florida Statutes 2014.
1491 (g) The enterprise zone property tax credit under s.
1492 220.182, Florida Statutes 2014.
1493 (3) The Department of Economic Opportunity must provide a
1494 list of businesses that are qualified under subsection (1) to
1495 the Department of Revenue by December 31, 2015. The Department
1496 of Economic Opportunity must also provide notice to the
1497 Department of Revenue within 10 days of the expiration or
1498 termination of a contract.
1499 (4) From January 1, 2016, to December 31, 2018, the
1500 Department of Economic Opportunity is designated to perform all
1501 the duties and responsibilities that were performed by the
1502 governing body or enterprise zone development agency having
1503 jurisdiction over the enterprise zone under ss. 196.095,
1504 212.08(5)(g) and (h), 212.08(15), 212.096, 220.181, and 220.182,
1505 Florida Statutes 2014, including receipt and review of
1506 applications and verifications.
1507 (5) The incentives described in subsection (2) are to be
1508 treated as if they had not expired on December 31, 2015.
1509 (6) This section is effective January 1, 2016, and expires
1510 on December 31, 2018.
1511 Section 30. For the 2015-2016 fiscal year, the sum of
1512 $44,060 in nonrecurring funds is appropriated from the General
1513 Revenue Fund to the Department of Revenue for the purpose of
1514 implementing the amendments made by this act to chapter 202,
1515 Florida Statutes, and s. 203.001, Florida Statutes.
1516 Section 31. If any law amended by this act was also amended
1517 by a law enacted during the 2015 Regular Session of the
1518 Legislature, such laws shall be construed as if enacted during

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1519 the same session of the Legislature, and full effect shall be
1520 given to each if possible.
1521 Section 32. Except as otherwise expressly provided in this
1522 act and except for this section, which shall take effect upon
1523 this act becoming a law, this act shall take effect July 1,
1524 2015.
1525
1526 ========== T I T L E A M E N D M E N T ==========
1527 And the title is amended as follows:
1528 Delete everything before the enacting clause
1529 and insert:
1530 A bill to be entitled
1531 An act relating to taxation; amending s. 193.0235,
1532 F.S.; revising the definition of the term "common
1533 element" for purposes of prorating ad valorem taxes
1534 for certain properties under certain circumstances;
1535 amending s. 202.12, F.S.; reducing the tax rates
1536 applied to the sale of communications services and the
1537 retail sale of direct-to-home satellite services;
1538 amending s. 202.12001, F.S.; conforming rates to the
1539 reduction of the communications services tax; amending
1540 s. 202.18, F.S.; revising the allocation of tax
1541 revenues received from the communications services
1542 tax; amending s. 202.27, F.S.; authorizing dealers of
1543 communications services to elect to use an
1544 alternative-period basis for filing and remitting
1545 communications services taxes; defining the term
1546 "alternate-period basis"; specifying requirements for
1547 the election; amending s. 202.28, F.S.; limiting the

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1548 disallowance of the collection allowance under
1549 specified circumstances; providing that specified
1550 provisions of the act are remedial, apply
1551 retroactively, and do not provide a basis for certain
1552 assessments or create a right to certain refunds or
1553 credits; specifying that communication sales tax
1554 returns filed before a certain date are deemed to have
1555 been filed pursuant to a specified provision of the
1556 act; amending s. 203.001, F.S.; conforming rates to
1557 the reduction of the communications services tax;
1558 providing applicability for certain provisions of the
1559 act; amending s. 206.9825, F.S.; providing an aviation
1560 fuel tax exemption and authorizing a refund of such
1561 taxes paid for certain colleges and universities that
1562 offer graduate programs in aeronautical or aerospace
1563 engineering or flight training and certain wholesalers
1564 and terminal suppliers; amending s. 212.02, F.S.;
1565 revising the definitions of the terms “livestock” and
1566 “agricultural production”; amending s. 212.04, F.S.;
1567 exempting from the sales and use tax admissions to and
1568 membership fees for gun clubs; defining the term “gun
1569 club”; amending s. 212.05, F.S.; limiting the amount
1570 of tax that may be imposed and collected on each
1571 repair of a boat; amending s. 212.08, F.S.; exempting
1572 from the sales and use tax irrigation equipment,
1573 replacement parts and accessories for power farm
1574 equipment and irrigation equipment, certain trailers,
1575 stakes used by farmers to support plants during
1576 agricultural production, and certain motor vehicles

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1577 purchased by active members of the United States Armed
1578 Forces or their spouses; specifying for certain fiscal
1579 years the total amount of community contribution tax
1580 credits which may be granted against the sales and use
1581 tax for contributions made to eligible sponsors of
1582 specified projects; expanding such tax credit to
1583 include contributions made to eligible sponsors of
1584 housing projects for persons with certain special
1585 needs; defining terms; requiring enterprise zones to
1586 have been designated as of a certain date for purposes
1587 of such tax credit; extending the expiration date
1588 applicable to the granting of such tax credit;
1589 revising provisions related to the exemption of
1590 prepaid meal plans at colleges and institutions of
1591 higher learning; authorizing school support
1592 organizations to pay tax to their suppliers on the
1593 cost price of food, drink, and supplies purchased for
1594 resale in lieu of collecting tax on their final sales;
1595 authorizing the executive director of the Department
1596 of Revenue to adopt emergency rules to implement
1597 specified amendments made by the act; specifying the
1598 duration of such rules; amending s. 212.20, F.S.;
1599 revising the distributions of tax revenues received
1600 from the sales and use tax, communications services
1601 tax, and gross receipts tax; amending s. 220.03, F.S.;
1602 extending the expiration date applicable to the
1603 definition of the term “community contribution”;
1604 revising, and extending the expiration date applicable
1605 to, the definition of the term “project”; amending s.

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1606 220.183; specifying for certain fiscal years the total
1607 amount of community contribution tax credits which may
1608 be granted for contributions made to eligible sponsors
1609 of specified projects; expanding such tax credit to
1610 include contributions made to eligible sponsors of
1611 housing projects for persons with certain special
1612 needs; requiring enterprise zones to have been
1613 designated as of a certain date for purposes of such
1614 tax credit; extending the expiration date applicable
1615 to the granting of such tax credit; amending s.
1616 220.1845, F.S.; increasing the total amount of
1617 contaminated site rehabilitation tax credits that may
1618 be granted for one fiscal year; amending s. 220.196,
1619 F.S.; revising eligibility requirements for certain
1620 research and development tax credits for certain
1621 business enterprises; increasing the total amount of
1622 tax credits that may be granted to business
1623 enterprises during a specified calendar year; revising
1624 the deadline for the filing of an application for the
1625 tax credit; providing for the proration of tax credits
1626 under certain circumstances; amending s. 376.30781,
1627 F.S.; increasing the total amount of tax credits for
1628 the rehabilitation of drycleaning-solvent-contaminated
1629 sites and brownfield sites in designated brownfield
1630 areas which may be granted for one fiscal year;
1631 conforming provisions to changes made by act; amending
1632 s. 624.509, F.S.; requiring expiration by a specified
1633 date of an exemption from the premium tax for any
1634 portion of the title insurance premium retained by a

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1635 title insurance agent or agency unless the Department
1636 of Economic Opportunity makes a specified
1637 determination relating to certain increases in full-
1638 time equivalent positions by title insurers;
1639 authorizing the department to verify certain
1640 information provided by title insurers; requiring the
1641 department to submit its determination to the
1642 Legislature and Department of Revenue by a certain
1643 date; amending s. 624.5105, F.S.; specifying for
1644 certain fiscal years the total amount of community
1645 contribution tax credits which may be granted for
1646 contributions made to eligible sponsors of specified
1647 projects; expanding such tax credit to include
1648 contributions made to eligible sponsors of housing
1649 projects for persons with certain special needs;
1650 requiring enterprise zones to have been designated as
1651 of a certain date for purposes of such tax credit;
1652 extending the expiration date applicable to the
1653 granting of such tax credit; reenacting s. 220.02(8),
1654 F.S., relating to legislative intent for the corporate
1655 income tax code, to incorporate the amendment made by
1656 the act to s. 220.183, F.S., in a reference thereto;
1657 reenacting s. 220.183(1)(g), F.S., relating to the
1658 community contribution tax credit, to incorporate
1659 amendments made by the act to s. 624.5105, F.S., in
1660 references thereto; reenacting s. 377.809(4)(a), F.S.,
1661 relating to the Energy Economic Zone Pilot Program, to
1662 incorporate amendments made by the act to ss. 212.08,
1663 220.183, and 624.5105, F.S., in references thereto;

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1664 providing an exemption from the sales and use tax for
1665 the retail sale of certain clothes, school supplies,
1666 and personal computers and personal computer-related
1667 accessories during a specified period; providing
1668 exceptions to the exemption; authorizing the
1669 Department of Revenue to adopt emergency rules;
1670 providing an appropriation to the Department of
1671 Revenue for administrative purposes; providing an
1672 exemption from the sales and use tax for the retail
1673 sale of certain textbooks; defining terms; providing
1674 exceptions to the exemption; authorizing the
1675 Department of Revenue to adopt emergency rules;
1676 providing that businesses that enter certain contracts
1677 with the Department of Economic Opportunity for
1678 certain economic development programs may apply for
1679 specified tax exemptions, refunds, and credits for
1680 certain projects; specifying the duties and
1681 responsibilities of the Department of Economic
1682 Opportunity; providing an appropriation to the
1683 Department of Revenue to implement certain amendments
1684 made by the act; providing for construction of the act
1685 in pari materia with laws enacted during the 2015
1686 Regular Session of the Legislature; providing
1687 effective dates.

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LEGISLATIVE ACTION

Senate	.	House
Comm: RE	.	
06/11/2015	.	
	.	
	.	
	.	

The Committee on Appropriations (Hukill and Benacquisto) recommended the following:

1 **Senate Amendment to Amendment (496616) (with title**
2 **amendment)**
3
4 Delete lines 14 - 1306
5 and insert:
6 Section 2. Paragraphs (a) and (b) of subsection (1) of
7 section 202.12, Florida Statutes, are amended to read:
8 202.12 Sales of communications services.—The Legislature
9 finds that every person who engages in the business of selling
10 communications services at retail in this state is exercising a

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11 taxable privilege. It is the intent of the Legislature that the
12 tax imposed by chapter 203 be administered as provided in this
13 chapter.
14 (1) For the exercise of such privilege, a tax is levied on
15 each taxable transaction~~,~~ and ~~the tax~~ is due and payable as
16 follows:
17 (a) Except as otherwise provided in this subsection, at the
18 ~~a~~ rate of 4.92 ~~6.65~~ percent applied to the sales price of the
19 communications service that ~~which~~:
20 1. Originates and terminates in this state, or
21 2. Originates or terminates in this state and is charged to
22 a service address in this state,
23
24 when sold at retail, computed on each taxable sale for the
25 purpose of remitting the tax due. The gross receipts tax imposed
26 by chapter 203 shall be collected on the same taxable
27 transactions and remitted with the tax imposed by this
28 paragraph. If no tax is imposed by this paragraph due to the
29 exemption provided under ~~by reason of~~ s. 202.125(1), the tax
30 imposed by chapter 203 shall nevertheless be collected and
31 remitted in the manner and at the time prescribed for tax
32 collections and remittances under this chapter.
33 (b) At the rate of 9.07 ~~10.8~~ percent applied to ~~on~~ the
34 retail sales price of any direct-to-home satellite service
35 received in this state. The proceeds of the tax imposed under
36 this paragraph shall be accounted for and distributed in
37 accordance with s. 202.18(2). The gross receipts tax imposed by
38 chapter 203 shall be collected on the same taxable transactions
39 and remitted with the tax imposed by this paragraph.

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40 Section 3. Section 202.12001, Florida Statutes, is amended
41 to read:
42 202.12001 Combined rate for tax collected pursuant to ss.
43 202.12(1)(a) and 203.01(1)(b).—In complying with ss. 1-3, ch.
44 2010-149, Laws of Florida, the dealer of communication services
45 may collect a combined rate of 5.07 ~~6.8~~ percent, composed
46 ~~comprised~~ of the 4.92 ~~6.65~~ percent and 0.15 percent rates
47 required by ss. 202.12(1)(a) and 203.01(1)(b)3., respectively,
48 if ~~as long as~~ the provider properly reflects the tax collected
49 with respect to the two provisions as required in the return to
50 the department ~~of Revenue~~.
51 Section 4. Effective August 1, 2015, subsection (2) of
52 section 202.18, Florida Statutes, is amended to read:
53 202.18 Allocation and disposition of tax proceeds.—The
54 proceeds of the communications services taxes remitted under
55 this chapter shall be treated as follows:
56 (2) The proceeds of the taxes remitted under s.
57 202.12(1)(b) shall be allocated ~~divided~~ as follows:
58 (a) The portion of the ~~such~~ proceeds which constitutes
59 gross receipts taxes, imposed at the rate prescribed in chapter
60 203, shall be deposited as provided by law and in accordance
61 with s. 9, Art. XII of the State Constitution.
62 (b) Fifty-five and nine-tenths ~~Sixty-three~~ percent of the
63 remainder shall be allocated to the state and distributed
64 pursuant to s. 212.20(6), except that the proceeds allocated
65 pursuant to s. 212.20(6)(d)2. shall be prorated to the
66 participating counties in the same proportion as that month's
67 collection of the taxes and fees imposed pursuant to chapter 212
68 and paragraph (1)(b).

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69 (c)1. During each calendar year, the remaining portion of
70 the ~~such~~ proceeds shall be transferred to the Local Government
71 Half-cent Sales Tax Clearing Trust Fund. Seventy percent of such
72 proceeds shall be allocated in the same proportion as the
73 allocation of total receipts of the half-cent sales tax under s.
74 218.61 and the emergency distribution under s. 218.65 in the
75 prior state fiscal year. Thirty percent of such proceeds shall
76 be distributed pursuant to s. 218.67.
77 2. The proportion of the proceeds allocated based on the
78 emergency distribution under s. 218.65 shall be distributed
79 pursuant to s. 218.65.
80 3. In each calendar year, the proportion of the proceeds
81 allocated based on the half-cent sales tax under s. 218.61 shall
82 be allocated to each county in the same proportion as the
83 county's percentage of total sales tax allocation for the prior
84 state fiscal year and distributed pursuant to s. 218.62.
85 4. The department shall distribute the appropriate amount
86 to each municipality and county each month at the same time that
87 local communications services taxes are distributed pursuant to
88 subsection (3).
89 Section 5. Effective October 1, 2015, subsection (1) of
90 section 202.27, Florida Statutes, is amended to read:
91 202.27 Return filing; rules for self-accrual.—
92 (1) For the purpose of ascertaining the amount of tax
93 payable under this chapter and chapter 203, each ~~every~~ dealer
94 must ~~has the duty to~~ file a return and remit the taxes required
95 to be collected in any calendar month to the department, on or
96 before the 20th day of the subsequent month, upon forms prepared
97 and furnished by the department or in a format prescribed by it.

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98 The department shall, by rule, prescribe the information to be
99 furnished by taxpayers on such returns. For the purpose of
100 determining the taxes required to be remitted under this
101 subsection, a dealer may elect to use an alternative-period
102 basis. As used in this subsection, the term "alternative-period
103 basis" means any month-long period, other than a calendar month,
104 with an end date on or after the 15th day of the calendar month.
105 The election shall be made on forms prepared and furnished by
106 the department or in a format prescribed by the department. A
107 dealer making such election is bound by the election for at
108 least 12 months. If an election is made, the dealer must file a
109 return and remit the taxes required to be collected in the
110 chosen alternative-period basis to the department on or before
111 the 20th day of the subsequent month.
112 Section 6. Effective October 1, 2015, paragraph (d) is
113 added to subsection (1) of section 202.28, Florida Statutes, to
114 read:
115 202.28 Credit for collecting tax; penalties.—
116 (1) Except as otherwise provided in s. 202.22, for the
117 purpose of compensating persons providing communications
118 services for the keeping of prescribed records, the filing of
119 timely tax returns, and the proper accounting and remitting of
120 taxes, persons collecting taxes imposed under this chapter and
121 under s. 203.01(1)(a)2. shall be allowed to deduct 0.75 percent
122 of the amount of the tax due and accounted for and remitted to
123 the department.
124 (d) A disallowance of a collection allowance based on a
125 delinquent tax payment is limited to the percentage of the total
126 tax due which was delinquent when the payment was remitted to

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127 the department. The taxpayer has the burden to demonstrate the
128 percentage of the payment which is not delinquent if that
129 percentage is not readily evident at the time of payment.
130 Section 7. The amendments made by this act to ss. 202.27
131 and 202.28, Florida Statutes, are remedial in nature and apply
132 retroactively, but do not provide a basis for an assessment of
133 any unpaid tax or create a right to a refund of or credit for
134 any tax paid before October 1, 2015. Communications services tax
135 returns filed by dealers on an alternative-period basis before
136 October 1, 2015, are deemed to have been filed pursuant to the
137 election provided in s. 202.27(1), Florida Statutes, as amended
138 by this act.
139 Section 8. Section 203.001, Florida Statutes, is amended to
140 read:
141 203.001 Combined rate for tax collected pursuant to ss.
142 202.12(1)(a) and 203.01(1)(b).—In complying with ss. 1-3, ch.
143 2010-149, Laws of Florida, the dealer of communication services
144 may collect a combined rate of 5.07 ~~6.8~~ percent, composed
145 ~~comprised~~ of the 4.92 ~~6.65~~ percent and 0.15 percent rates
146 required by ss. 202.12(1)(a) and 203.01(1)(b)3., respectively,
147 if ~~as long as~~ the provider properly reflects the tax collected
148 with respect to the two provisions as required in the return to
149 the Department of Revenue.
150 Section 9. The amendments made by this act to ss.
151 202.12(1), 202.12001, and 203.001, Florida Statutes, apply to
152 taxable transactions on bills for communications services dated
153 on or after July 1, 2015.
154 Section 10. Paragraph (e) is added to subsection (1) of
155 section 206.9825, Florida Statutes, to read:

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156 206.9825 Aviation fuel tax.—
157 (1)
158 (e)1. Sales of aviation fuel to, and exclusively used for
159 flight training through a school of aeronautics or college of
160 aviation by, a college based in this state which is a tax-exempt
161 organization under s. 501(c)(3) of the Internal Revenue Code or
162 a university based in this state are exempt from the tax imposed
163 by this part if the college or university:
164 a. Is accredited by or has applied for accreditation by the
165 Aviation Accreditation Board International; and
166 b. Offers a graduate program in aeronautical or aerospace
167 engineering or offers flight training through a school of
168 aeronautics or college of aviation.
169 2. A licensed wholesaler or terminal supplier that sells
170 aviation fuel to a college or university qualified under this
171 paragraph and that does not collect the aviation fuel tax from
172 the college or university on such sale may receive an ultimate
173 vendor credit for the 6.9-cent excise tax previously paid on the
174 aviation fuel delivered to such college or university.
175 3. A college or university qualified under this paragraph
176 which purchases fuel from a retail supplier, including a fixed-
177 base operator, and pays the 6.9-cent excise tax on the purchase
178 may apply for and receive a refund of the aviation fuel tax
179 paid.
180 Section 11. Subsections (29) and (32) of section 212.02,
181 Florida Statutes, are amended to read:
182 212.02 Definitions.—The following terms and phrases when
183 used in this chapter have the meanings ascribed to them in this
184 section, except where the context clearly indicates a different

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185 meaning:
186 (29) “Livestock” includes all animals of the equine,
187 bovine, or swine class, including goats, sheep, mules, horses,
188 hogs, cattle, ostriches, and other grazing animals raised for
189 commercial purposes. The term ~~“livestock” shall~~ also includes
190 all aquaculture products, as defined in s. 597.0015 and
191 identified by the Department of Agriculture and Consumer
192 Services pursuant to s. 597.003, ~~include fish~~ raised for
193 commercial purposes.
194 (32) “Agricultural production” means the production of
195 plants and animals useful to humans, including the preparation,
196 planting, cultivating, or harvesting of these products or any
197 other practices necessary to accomplish production through the
198 harvest phase, including storage of raw products on a farm. The
199 term ~~and~~ includes aquaculture, horticulture, floriculture,
200 viticulture, forestry, dairy, livestock, poultry, bees, and any
201 and all forms of farm products and farm production.
202 Section 12. Paragraph (a) of subsection (2) of section
203 212.04, Florida Statutes, is amended to read:
204 212.04 Admissions tax; rate, procedure, enforcement.—
205 (2)(a) A tax may not be levied on:
206 1. Admissions to athletic or other events sponsored by
207 elementary schools, junior high schools, middle schools, high
208 schools, community colleges, public or private colleges and
209 universities, deaf and blind schools, facilities of the youth
210 services programs of the Department of Children and Families,
211 and state correctional institutions if only student, faculty, or
212 inmate talent is used. However, this exemption does not apply to
213 admission to athletic events sponsored by a state university,

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214 and the proceeds of the tax collected on such admissions shall
215 be retained and used by each institution to support women's
216 athletics as provided in s. 1006.71(2)(c).
217 2. Dues, membership fees, and admission charges imposed by
218 not-for-profit sponsoring organizations. To receive this
219 exemption, the sponsoring organization must qualify as a not-
220 for-profit entity under s. 501(c)(3) of the Internal Revenue
221 Code of 1954, as amended.
222 3. Admission charges to an event sponsored by a
223 governmental entity, sports authority, or sports commission if
224 held in a convention hall, exhibition hall, auditorium, stadium,
225 theater, arena, civic center, performing arts center, or
226 publicly owned recreational facility and if 100 percent of the
227 risk of success or failure lies with the sponsor of the event
228 and 100 percent of the funds at risk for the event belong to the
229 sponsor, and student or faculty talent is not exclusively used.
230 As used in this subparagraph, the terms "sports authority" and
231 "sports commission" mean a nonprofit organization that is exempt
232 from federal income tax under s. 501(c)(3) of the Internal
233 Revenue Code and that contracts with a county or municipal
234 government for the purpose of promoting and attracting sports-
235 tourism events to the community with which it contracts.
236 4. An admission paid by a student, or on the student's
237 behalf, to any required place of sport or recreation if the
238 student's participation in the sport or recreational activity is
239 required as a part of a program or activity sponsored by, and
240 under the jurisdiction of, the student's educational institution
241 if his or her attendance is as a participant and not as a
242 spectator.

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243 5. Admissions to the National Football League championship
244 game or Pro Bowl; admissions to any semifinal game or
245 championship game of a national collegiate tournament;
246 admissions to a Major League Baseball, Major League Soccer,
247 National Basketball Association, or National Hockey League all-
248 star game; admissions to the Major League Baseball Home Run
249 Derby held before the Major League Baseball All-Star Game; or
250 admissions to National Basketball Association all-star events
251 produced by the National Basketball Association and held at a
252 facility such as an arena, convention center, or municipal
253 facility.
254 6. A participation fee or sponsorship fee imposed by a
255 governmental entity as described in s. 212.08(6) for an athletic
256 or recreational program if the governmental entity by itself, or
257 in conjunction with an organization exempt under s. 501(c)(3) of
258 the Internal Revenue Code of 1954, as amended, sponsors,
259 administers, plans, supervises, directs, and controls the
260 athletic or recreational program.
261 7. Admissions to live theater, live opera, or live ballet
262 productions in this state which are sponsored by an organization
263 that has received a determination from the Internal Revenue
264 Service that the organization is exempt from federal income tax
265 under s. 501(c)(3) of the Internal Revenue Code of 1954, as
266 amended, if the organization actively participates in planning
267 and conducting the event, is responsible for the safety and
268 success of the event, is organized for the purpose of sponsoring
269 live theater, live opera, or live ballet productions in this
270 state, has more than 10,000 subscribing members and has among
271 the stated purposes in its charter the promotion of arts

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272 education in the communities it serves, and will receive at
273 least 20 percent of the net profits, if any, of the events the
274 organization sponsors and will bear the risk of at least 20
275 percent of the losses, if any, from the events it sponsors if
276 the organization employs other persons as agents to provide
277 services in connection with a sponsored event. Before March 1 of
278 each year, such organization may apply to the department for a
279 certificate of exemption for admissions to such events sponsored
280 in this state by the organization during the immediately
281 following state fiscal year. The application must state the
282 total dollar amount of admissions receipts collected by the
283 organization or its agents from such events in this state
284 sponsored by the organization or its agents in the year
285 immediately preceding the year in which the organization applies
286 for the exemption. Such organization shall receive the exemption
287 only to the extent of $1.5 million multiplied by the ratio that
288 such receipts bear to the total of such receipts of all
289 organizations applying for the exemption in such year; however,
290 such exemption granted to any organization may not exceed 6
291 percent of such admissions receipts collected by the
292 organization or its agents in the year immediately preceding the
293 year in which the organization applies for the exemption. Each
294 organization receiving the exemption shall report each month to
295 the department the total admissions receipts collected from such
296 events sponsored by the organization during the preceding month
297 and shall remit to the department an amount equal to 6 percent
298 of such receipts reduced by any amount remaining under the
299 exemption. Tickets for such events sold by such organizations
300 may not reflect the tax otherwise imposed under this section.

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301 8. Entry fees for participation in freshwater fishing
302 tournaments.
303 9. Participation or entry fees charged to participants in a
304 game, race, or other sport or recreational event if spectators
305 are charged a taxable admission to such event.
306 10. Admissions to any postseason collegiate football game
307 sanctioned by the National Collegiate Athletic Association.
308 11. Admissions to and membership fees for gun clubs. For
309 purposes of this subparagraph, the term "gun club" means an
310 organization whose primary purpose is to offer its members
311 access to one or more shooting ranges for target or skeet
312 shooting.
313 Section 13. Subsection (5) of section 212.05, Florida
314 Statutes, is amended to read:
315 212.05 Sales, storage, use tax.—It is hereby declared to be
316 the legislative intent that every person is exercising a taxable
317 privilege who engages in the business of selling tangible
318 personal property at retail in this state, including the
319 business of making mail order sales, or who rents or furnishes
320 any of the things or services taxable under this chapter, or who
321 stores for use or consumption in this state any item or article
322 of tangible personal property as defined herein and who leases
323 or rents such property within the state.
324 (5) Notwithstanding any other provision of this chapter,
325 the maximum amount of tax imposed under this chapter and
326 collected on each sale or use of a boat in this state may not
327 exceed $18,000 and on each repair of a boat in this state may
328 not exceed $60,000.
329 Section 14. Subsection (3), paragraphs (a) and (p) of

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330 subsection (5), and paragraphs (r) and (ll) of subsection (7) of
331 section 212.08, Florida Statutes, are amended, and paragraph
332 (nnn) is added to subsection (7) of that section, to read:
333 212.08 Sales, rental, use, consumption, distribution, and
334 storage tax; specified exemptions.—The sale at retail, the
335 rental, the use, the consumption, the distribution, and the
336 storage to be used or consumed in this state of the following
337 are hereby specifically exempt from the tax imposed by this
338 chapter.
339 (3) EXEMPTIONS; CERTAIN FARM EQUIPMENT.—
340 (a) The ~~There shall be no~~ tax may not be imposed on the
341 sale, rental, lease, use, consumption, repair, or storage for
342 use in this state of power farm equipment or irrigation
343 equipment, including replacement parts and accessories for power
344 farm equipment or irrigation equipment, which are used
345 exclusively on a farm or in a forest in the agricultural
346 production of crops or products ~~as~~ produced by those
347 agricultural industries included in s. 570.02(1), or for fire
348 prevention and suppression work with respect to such crops or
349 products. Harvesting may not be construed to include processing
350 activities. This exemption is not forfeited by moving farm
351 equipment between farms or forests.
352 (b) The tax may not be imposed on that portion of the sales
353 price below $20,000 for a trailer weighing 12,000 pounds or less
354 and purchased by a farmer for exclusive use in agricultural
355 production or to transport farm products from his or her farm to
356 the place where the farmer transfers ownership of the farm
357 products to another. This exemption is not forfeited by using a
358 trailer to transport the farmer's farm equipment. The exemption

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359 provided under this paragraph does not apply to the lease or
360 rental of a trailer.
361 (c) The exemptions provided in paragraphs (a) and (b) are
362 ~~However, this exemption shall~~ not ~~be~~ allowed unless the
363 purchaser, renter, or lessee signs a certificate stating that
364 the farm equipment is to be used exclusively ~~on a farm or in a~~
365 ~~forest for agricultural production or for fire prevention and~~
366 ~~suppression,~~ as required under ~~by~~ this subsection. Possession by
367 a seller, lessor, or other dealer of a written certification by
368 the purchaser, renter, or lessee certifying the purchaser's,
369 renter's, or lessee's entitlement to an exemption permitted by
370 this subsection relieves the seller from the responsibility of
371 collecting the tax on the nontaxable amounts, and the department
372 shall look solely to the purchaser for recovery of such tax if
373 it determines that the purchaser was not entitled to the
374 exemption.
375 (5) EXEMPTIONS; ACCOUNT OF USE.—
376 (a) *Items in agricultural use and certain nets.*—There are
377 exempt from the tax imposed by this chapter nets designed and
378 used exclusively by commercial fisheries; disinfectants,
379 fertilizers, insecticides, pesticides, herbicides, fungicides,
380 and weed killers used for application on crops or groves,
381 including commercial nurseries and home vegetable gardens, used
382 in dairy barns or on poultry farms for the purpose of protecting
383 poultry or livestock, or used directly on poultry or livestock;
384 portable containers or movable receptacles in which portable
385 containers are placed, used for processing farm products; field
386 and garden seeds, including flower seeds; nursery stock,
387 seedlings, cuttings, or other propagative material purchased for

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388 growing stock; seeds, seedlings, cuttings, and plants used to
389 produce food for human consumption; cloth, plastic, and other
390 similar materials used for shade, mulch, or protection from
391 frost or insects on a farm; stakes used by a farmer to support
392 plants during agricultural production; generators used on
393 poultry farms; and liquefied petroleum gas or other fuel used to
394 heat a structure in which started pullets or broilers are
395 raised; however, such exemption is ~~shall~~ not ~~be~~ allowed unless
396 the purchaser or lessee signs a certificate stating that the
397 item to be exempted is for the exclusive use designated herein.
398 Also exempt are cellophane wrappers, glue for tin and glass
399 (apiarists), mailing cases for honey, shipping cases, window
400 cartons, and baling wire and twine used for baling hay, when
401 used by a farmer to contain, produce, or process an agricultural
402 commodity.
403 (p) *Community contribution tax credit for donations.*—
404 1. Authorization.—Persons who are registered with the
405 department under s. 212.18 to collect or remit sales or use tax
406 and who make donations to eligible sponsors are eligible for tax
407 credits against their state sales and use tax liabilities as
408 provided in this paragraph:
409 a. The credit shall be computed as 50 percent of the
410 person's approved annual community contribution.
411 b. The credit shall be granted as a refund against state
412 sales and use taxes reported on returns and remitted in the 12
413 months preceding the date of application to the department for
414 the credit as required in sub-subparagraph 3.c. If the annual
415 credit is not fully used through such refund because of
416 insufficient tax payments during the applicable 12-month period,

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417 the unused amount may be included in an application for a refund
418 made pursuant to sub-subparagraph 3.c. in subsequent years
419 against the total tax payments made for such year. Carryover
420 credits may be applied for a 3-year period without regard to any
421 time limitation that would otherwise apply under s. 215.26.
422 c. A person may not receive more than $200,000 in annual
423 tax credits for all approved community contributions made in any
424 one year.
425 d. All proposals for the granting of the tax credit require
426 the prior approval of the Department of Economic Opportunity.
427 e. The total amount of tax credits which may be granted for
428 all programs approved under this paragraph, s. 220.183, and s.
429 624.5105 is $18.4 million in fiscal year 2015-2016, $21.4
430 million in fiscal year 2016-2017, and $21.4 million in fiscal
431 year 2017-2018 ~~annually~~ for projects that provide housing for
432 persons with special needs or homeownership opportunities for
433 low-income households or very-low-income households ~~as those~~
434 ~~terms are defined in s. 420.9071~~ and $3.5 million annually for
435 all other projects. As used in this paragraph, the term "person
436 with special needs" has the same meaning as in s. 420.0004 and
437 the terms "low-income person," "low-income household," "very-
438 low-income person," and "very-low-income household" have the
439 same meaning as in s. 420.9071.
440 f. A person who is eligible to receive the credit provided
441 in this paragraph, s. 220.183, or s. 624.5105 may receive the
442 credit only under one section of the person's choice.
443 2. Eligibility requirements.—
444 a. A community contribution by a person must be in the
445 following form:

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446 (I) Cash or other liquid assets;
447 (II) Real property;
448 (III) Goods or inventory; or
449 (IV) Other physical resources identified by the Department
450 of Economic Opportunity.
451 b. All community contributions must be reserved exclusively
452 for use in a project. As used in this sub-subparagraph, the term
453 "project" means activity undertaken by an eligible sponsor which
454 is designed to construct, improve, or substantially rehabilitate
455 housing that is affordable to low-income households or very-low-
456 income households ~~as those terms are defined in s. 420.9071~~;
457 designed to provide housing opportunities for persons with
458 special needs; designed to provide commercial, industrial, or
459 public resources and facilities; or designed to improve
460 entrepreneurial and job-development opportunities for low-income
461 persons. A project may be the investment necessary to increase
462 access to high-speed broadband capability in a rural community
463 that had an enterprise zone designated pursuant to chapter 290
464 as of May 1, 2015 ~~rural communities with enterprise zones~~,
465 including projects that result in improvements to communications
466 assets that are owned by a business. A project may include the
467 provision of museum educational programs and materials that are
468 directly related to a project approved between January 1, 1996,
469 and December 31, 1999, and located in an area which was in an
470 enterprise zone designated pursuant to s. 290.0065 as of May 1,
471 2015. This paragraph does not preclude projects that propose to
472 construct or rehabilitate housing for low-income households or
473 very-low-income households on scattered sites or housing
474 opportunities for persons with special needs. With respect to

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475 housing, contributions may be used to pay the following eligible
476 special needs, low-income, and very-low-income housing-related
477 activities:
478 (I) Project development impact and management fees for
479 special needs, low-income, or very-low-income housing projects;
480 (II) Down payment and closing costs for persons with
481 special needs, low-income persons, and very-low-income persons~~,~~
482 ~~as those terms are defined in s. 420.9071~~;
483 (III) Administrative costs, including housing counseling
484 and marketing fees, not to exceed 10 percent of the community
485 contribution, directly related to special needs, low-income, or
486 very-low-income projects; and
487 (IV) Removal of liens recorded against residential property
488 by municipal, county, or special district local governments if
489 satisfaction of the lien is a necessary precedent to the
490 transfer of the property to a low-income person or very-low-
491 income person~~, as those terms are defined in s. 420.9071,~~ for
492 the purpose of promoting home ownership. Contributions for lien
493 removal must be received from a nonrelated third party.
494 c. The project must be undertaken by an "eligible sponsor,"
495 which includes:
496 (I) A community action program;
497 (II) A nonprofit community-based development organization
498 whose mission is the provision of housing for persons with
499 specials needs, low-income households, or very-low-income
500 households or increasing entrepreneurial and job-development
501 opportunities for low-income persons;
502 (III) A neighborhood housing services corporation;
503 (IV) A local housing authority created under chapter 421;

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504 (V) A community redevelopment agency created under s.
505 163.356;
506 (VI) A historic preservation district agency or
507 organization;
508 (VII) A regional workforce board;
509 (VIII) A direct-support organization as provided in s.
510 1009.983;
511 (IX) An enterprise zone development agency created under s.
512 290.0056;
513 (X) A community-based organization incorporated under
514 chapter 617 which is recognized as educational, charitable, or
515 scientific pursuant to s. 501(c)(3) of the Internal Revenue Code
516 and whose bylaws and articles of incorporation include
517 affordable housing, economic development, or community
518 development as the primary mission of the corporation;
519 (XI) Units of local government;
520 (XII) Units of state government; or
521 (XIII) Any other agency that the Department of Economic
522 Opportunity designates by rule.
523
524 A contributing person may not have a financial interest in the
525 eligible sponsor.
526 d. The project must be located in an area which was in an
527 ~~designated an~~ enterprise zone designated pursuant to chapter 290
528 as of May 1, 2015, or a Front Porch Florida Community, unless
529 the project increases access to high-speed broadband capability
530 in a rural community that had an enterprise zone designated
531 pursuant to chapter 290 as of May 1, 2015, ~~for rural communities~~
532 ~~that have enterprise zones~~ but is physically located outside the

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533 designated rural zone boundaries. Any project designed to
534 construct or rehabilitate housing for low-income households or
535 very-low-income households or housing opportunities for persons
536 with special needs ~~as those terms are defined in s. 420.9071~~ is
537 exempt from the area requirement of this sub-subparagraph.
538 e.(I) If, during the first 10 business days of the state
539 fiscal year, eligible tax credit applications for projects that
540 provide housing opportunities for persons with special needs or
541 homeownership opportunities for low-income households or very-
542 low-income households ~~as those terms are defined in s. 420.9071~~
543 are received for less than the annual tax credits available for
544 those projects, the Department of Economic Opportunity shall
545 grant tax credits for those applications and grant remaining tax
546 credits on a first-come, first-served basis for subsequent
547 eligible applications received before the end of the state
548 fiscal year. If, during the first 10 business days of the state
549 fiscal year, eligible tax credit applications for projects that
550 provide housing opportunities for persons with special needs or
551 homeownership opportunities for low-income households or very-
552 low-income households ~~as those terms are defined in s. 420.9071~~
553 are received for more than the annual tax credits available for
554 those projects, the Department of Economic Opportunity shall
555 grant the tax credits for those applications as follows:
556 (A) If tax credit applications submitted for approved
557 projects of an eligible sponsor do not exceed $200,000 in total,
558 the credits shall be granted in full if the tax credit
559 applications are approved.
560 (B) If tax credit applications submitted for approved
561 projects of an eligible sponsor exceed $200,000 in total, the

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562 amount of tax credits granted pursuant to sub-sub-sub-
563 subparagraph (A) shall be subtracted from the amount of
564 available tax credits, and the remaining credits shall be
565 granted to each approved tax credit application on a pro rata
566 basis.
567 (II) If, during the first 10 business days of the state
568 fiscal year, eligible tax credit applications for projects other
569 than those that provide housing opportunities for persons with
570 special needs or homeownership opportunities for low-income
571 households or very-low-income households ~~as those terms are~~
572 ~~defined in s. 420.9071~~ are received for less than the annual tax
573 credits available for those projects, the Department of Economic
574 Opportunity shall grant tax credits for those applications and
575 shall grant remaining tax credits on a first-come, first-served
576 basis for subsequent eligible applications received before the
577 end of the state fiscal year. If, during the first 10 business
578 days of the state fiscal year, eligible tax credit applications
579 for projects other than those that provide housing opportunities
580 for persons with special needs or homeownership opportunities
581 for low-income households or very-low-income households ~~as those~~
582 ~~terms are defined in s. 420.9071~~ are received for more than the
583 annual tax credits available for those projects, the Department
584 of Economic Opportunity shall grant the tax credits for those
585 applications on a pro rata basis.
586 3. Application requirements.—
587 a. An ~~Any~~ eligible sponsor seeking to participate in this
588 program must submit a proposal to the Department of Economic
589 Opportunity which sets forth the name of the sponsor, a
590 description of the project, and the area in which the project is

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591 located, together with such supporting information as is
592 prescribed by rule. The proposal must also contain a resolution
593 from the local governmental unit in which the project is located
594 certifying that the project is consistent with local plans and
595 regulations.
596 b. A ~~Any~~ person seeking to participate in this program must
597 submit an application for tax credit to the Department of
598 Economic Opportunity which sets forth the name of the sponsor, a
599 description of the project, and the type, value, and purpose of
600 the contribution. The sponsor shall verify, in writing, the
601 terms of the application and indicate its receipt of the
602 contribution, and such verification must accompany the
603 application for tax credit. The person must submit a separate
604 tax credit application to the Department of Economic Opportunity
605 for each individual contribution that it makes to each
606 individual project.
607 c. A ~~Any~~ person who has received notification from the
608 Department of Economic Opportunity that a tax credit has been
609 approved must apply to the department to receive the refund.
610 Application must be made on the form prescribed for claiming
611 refunds of sales and use taxes and be accompanied by a copy of
612 the notification. A person may submit only one application for
613 refund to the department within a 12-month period.
614 4. Administration.—
615 a. The Department of Economic Opportunity may adopt rules
616 necessary to administer this paragraph, including rules for the
617 approval or disapproval of proposals by a person.
618 b. The decision of the Department of Economic Opportunity
619 must be in writing, and, if approved, the notification shall

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620 state the maximum credit allowable to the person. Upon approval,
621 the Department of Economic Opportunity shall transmit a copy of
622 the decision to the department.
623 c. The Department of Economic Opportunity shall
624 periodically monitor all projects in a manner consistent with
625 available resources to ensure that resources are used in
626 accordance with this paragraph; however, each project must be
627 reviewed at least once every 2 years.
628 d. The Department of Economic Opportunity shall, in
629 consultation with the statewide and regional housing and
630 financial intermediaries, market the availability of the
631 community contribution tax credit program to community-based
632 organizations.
633 5. Expiration.—This paragraph expires June 30, 2018 ~~2016~~;
634 however, any accrued credit carryover that is unused on that
635 date may be used until the expiration of the 3-year carryover
636 period for such credit.
637 (7) MISCELLANEOUS EXEMPTIONS.—Exemptions provided to any
638 entity by this chapter do not inure to any transaction that is
639 otherwise taxable under this chapter when payment is made by a
640 representative or employee of the entity by any means,
641 including, but not limited to, cash, check, or credit card, even
642 when that representative or employee is subsequently reimbursed
643 by the entity. In addition, exemptions provided to any entity by
644 this subsection do not inure to any transaction that is
645 otherwise taxable under this chapter unless the entity has
646 obtained a sales tax exemption certificate from the department
647 or the entity obtains or provides other documentation as
648 required by the department. Eligible purchases or leases made

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649 with such a certificate must be in strict compliance with this
650 subsection and departmental rules, and any person who makes an
651 exempt purchase with a certificate that is not in strict
652 compliance with this subsection and the rules is liable for and
653 shall pay the tax. The department may adopt rules to administer
654 this subsection.
655 (r) *School books and school lunches; institution of higher*
656 *learning prepaid meal plans.*—This exemption applies to school
657 books used in regularly prescribed courses of study, and to
658 school lunches served in public, parochial, or nonprofit schools
659 operated for and attended by pupils of grades K through 12.
660 Yearbooks, magazines, newspapers, directories, bulletins, and
661 similar publications distributed by such educational
662 institutions to their students are also exempt. School books and
663 food sold or served at a college or institution ~~community~~
664 ~~colleges and other institutions~~ of higher learning are taxable,
665 except that prepaid meal plans purchased for use ~~from a college~~
666 ~~or other institution of higher learning~~ by students currently
667 enrolled or preparing to enroll in a ~~at that~~ college or ~~other~~
668 institution of higher learning are exempt. As used in this
669 paragraph, the term "prepaid meal plans" means payment in
670 advance, or payment using financial aid, once disbursed, to a
671 college or institution of higher learning, or to a management
672 entity under contract to provide prepaid meal plans on behalf of
673 a college or institution of higher learning, for the provision
674 of ~~a~~ defined quantities of dollar equivalencies or meal plans
675 ~~quantity of units~~ that ~~must~~ expire at the end of an academic
676 term and~~,~~ cannot be refunded to the student upon expiration~~, and~~
677 ~~which may only be exchanged for food~~. Prepaid meal plans that

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678 contain a defined number of meals or a defined number of dollar
679 equivalencies qualify for this exemption. However, the
680 taxability of the dollar equivalencies of the prepaid meal plans
681 shall be determined upon the plan's use, and tax shall be due
682 when the dollar equivalencies are used to make a purchase if
683 that purchase is otherwise subject to sales tax pursuant to this
684 chapter. As used in this paragraph, the term "dollar
685 equivalencies" includes university-specific dollars on a
686 declining balance, such as flex bucks or dining bucks.
687 (ll) *Parent-teacher organizations, parent-teacher*
688 *associations, and schools having grades K through 12.*—
689 1. Sales or leases to parent-teacher organizations and
690 associations the purpose of which is to raise funds for schools
691 that teach grades K through 12 and that are associated with
692 schools having grades K through 12 are exempt from the tax
693 imposed by this chapter.
694 2. Parent-teacher organizations and associations described
695 in subparagraph 1., and schools having grades K through 12, may
696 pay tax to their suppliers on the cost price of school materials
697 and supplies purchased, rented, or leased for resale or rental
698 to students in grades K through 12, of items sold for
699 fundraising purposes, and of items sold through vending machines
700 located on the school premises, in lieu of collecting the tax
701 imposed by this chapter from the purchaser. This subparagraph
702 ~~paragraph~~ also applies to food or beverages sold through vending
703 machines located in the student lunchroom or dining room of a
704 school having kindergarten through grade 12.
705 3. In lieu of collecting the tax imposed by this chapter
706 from the purchaser, school support organizations may pay tax to

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707 their suppliers on the cost price of food, drink, and supplies
708 necessary to serve such food and drink when the food, drink, and
709 supplies are purchased for resale. For purposes of this
710 subparagraph, the term "school support organization" means an
711 organization whose sole purpose is to raise funds to support
712 extracurricular activities at public, parochial, or nonprofit
713 schools that teach students in grades K through 12.
714 (nnn) Importation of motor vehicles; active United States
715 Armed Forces members.-The importation of a motor vehicle
716 purchased and used for 6 months or more in a foreign country by
717 an active member of the United States Armed Forces or his or her
718 spouse is also exempt from the tax imposed by this chapter when
719 the vehicle is imported, registered, or titled in this state for
720 personal use by the member or his or her spouse. Proof of the
721 active status of the member, and, when applicable, proof of the
722 spouse's relationship to the member, must be provided when the
723 vehicle is titled and registered in this state.
724 Section 15. (1) The executive director of the Department of
725 Revenue is authorized, and all conditions are deemed to be met,
726 to adopt emergency rules pursuant to s. 120.54(4), Florida
727 Statutes, for the purpose of implementing the amendments made by
728 this act to ss. 202.12, 202.27, and 212.08(7), Florida Statutes.
729 (2) Notwithstanding any other provision of law, emergency
730 rules adopted pursuant to subsection (1) are effective for 6
731 months after adoption and may be renewed during the pendency of
732 procedures to adopt permanent rules addressing the subject of
733 the emergency rules.
734 (3) This section expires July 1, 2018.
735 Section 16. Effective September 1, 2015, paragraph (d) of

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736 subsection (6) of section 212.20, Florida Statutes, is amended
737 to read:
738 212.20 Funds collected, disposition; additional powers of
739 department; operational expense; refund of taxes adjudicated
740 unconstitutionally collected.—
741 (6) Distribution of all proceeds under this chapter and ss.
742 202.18(1)(b) and (2)(b) and 203.01(1)(a)3. is as follows:
743 (d) The proceeds of all other taxes and fees imposed
744 pursuant to this chapter or remitted pursuant to s. 202.18(1)(b)
745 and (2)(b) shall be distributed as follows:
746 1. In any fiscal year, the greater of $500 million, minus
747 an amount equal to 4.6 percent of the proceeds of the taxes
748 collected pursuant to chapter 201, or 5.2 percent of all other
749 taxes and fees imposed pursuant to this chapter or remitted
750 pursuant to s. 202.18(1)(b) and (2)(b) shall be deposited in
751 monthly installments into the General Revenue Fund.
752 2. After the distribution under subparagraph 1., 8.9744
753 ~~8.8854~~ percent of the amount remitted by a sales tax dealer
754 located within a participating county pursuant to s. 218.61
755 shall be transferred into the Local Government Half-cent Sales
756 Tax Clearing Trust Fund. Beginning July 1, 2003, the amount to
757 be transferred shall be reduced by 0.1 percent, and the
758 department shall distribute this amount to the Public Employees
759 Relations Commission Trust Fund less $5,000 each month, which
760 shall be added to the amount calculated in subparagraph 3. and
761 distributed accordingly.
762 3. After the distribution under subparagraphs 1. and 2.,
763 0.0966 ~~0.0956~~ percent shall be transferred to the Local
764 Government Half-cent Sales Tax Clearing Trust Fund and

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765 distributed pursuant to s. 218.65.
766 4. After the distributions under subparagraphs 1., 2., and
767 3., 2.0810 ~~2.0603~~ percent of the available proceeds shall be
768 transferred monthly to the Revenue Sharing Trust Fund for
769 Counties pursuant to s. 218.215.
770 5. After the distributions under subparagraphs 1., 2., and
771 3., 1.3653 ~~1.3517~~ percent of the available proceeds shall be
772 transferred monthly to the Revenue Sharing Trust Fund for
773 Municipalities pursuant to s. 218.215. If the total revenue to
774 be distributed pursuant to this subparagraph is at least as
775 great as the amount due from the Revenue Sharing Trust Fund for
776 Municipalities and the former Municipal Financial Assistance
777 Trust Fund in state fiscal year 1999-2000, no municipality shall
778 receive less than the amount due from the Revenue Sharing Trust
779 Fund for Municipalities and the former Municipal Financial
780 Assistance Trust Fund in state fiscal year 1999-2000. If the
781 total proceeds to be distributed are less than the amount
782 received in combination from the Revenue Sharing Trust Fund for
783 Municipalities and the former Municipal Financial Assistance
784 Trust Fund in state fiscal year 1999-2000, each municipality
785 shall receive an amount proportionate to the amount it was due
786 in state fiscal year 1999-2000.
787 6. Of the remaining proceeds:
788 a. In each fiscal year, the sum of $29,915,500 shall be
789 divided into as many equal parts as there are counties in the
790 state, and one part shall be distributed to each county. The
791 distribution among the several counties must begin each fiscal
792 year on or before January 5th and continue monthly for a total
793 of 4 months. If a local or special law required that any moneys

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794 accruing to a county in fiscal year 1999-2000 under the then-
795 existing provisions of s. 550.135 be paid directly to the
796 district school board, special district, or a municipal
797 government, such payment must continue until the local or
798 special law is amended or repealed. The state covenants with
799 holders of bonds or other instruments of indebtedness issued by
800 local governments, special districts, or district school boards
801 before July 1, 2000, that it is not the intent of this
802 subparagraph to adversely affect the rights of those holders or
803 relieve local governments, special districts, or district school
804 boards of the duty to meet their obligations as a result of
805 previous pledges or assignments or trusts entered into which
806 obligated funds received from the distribution to county
807 governments under then-existing s. 550.135. This distribution
808 specifically is in lieu of funds distributed under s. 550.135
809 before July 1, 2000.
810 b. The department shall distribute $166,667 monthly to each
811 applicant certified as a facility for a new or retained
812 professional sports franchise pursuant to s. 288.1162. Up to
813 $41,667 shall be distributed monthly by the department to each
814 certified applicant as defined in s. 288.11621 for a facility
815 for a spring training franchise. However, not more than $416,670
816 may be distributed monthly in the aggregate to all certified
817 applicants for facilities for spring training franchises.
818 Distributions begin 60 days after such certification and
819 continue for not more than 30 years, except as otherwise
820 provided in s. 288.11621. A certified applicant identified in
821 this sub-subparagraph may not receive more in distributions than
822 expended by the applicant for the public purposes provided in s.

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823 288.1162(5) or s. 288.11621(3).
824 c. Beginning 30 days after notice by the Department of
825 Economic Opportunity to the Department of Revenue that an
826 applicant has been certified as the professional golf hall of
827 fame pursuant to s. 288.1168 and is open to the public, $166,667
828 shall be distributed monthly, for up to 300 months, to the
829 applicant.
830 d. Beginning 30 days after notice by the Department of
831 Economic Opportunity to the Department of Revenue that the
832 applicant has been certified as the International Game Fish
833 Association World Center facility pursuant to s. 288.1169, and
834 the facility is open to the public, $83,333 shall be distributed
835 monthly, for up to 168 months, to the applicant. This
836 distribution is subject to reduction pursuant to s. 288.1169. A
837 lump sum payment of $999,996 shall be made after certification
838 and before July 1, 2000.
839 e. The department shall distribute up to $83,333 monthly to
840 each certified applicant as defined in s. 288.11631 for a
841 facility used by a single spring training franchise, or up to
842 $166,667 monthly to each certified applicant as defined in s.
843 288.11631 for a facility used by more than one spring training
844 franchise. Monthly distributions begin 60 days after such
845 certification or July 1, 2016, whichever is later, and continue
846 for not more than 20 years to each certified applicant as
847 defined in s. 288.11631 for a facility used by a single spring
848 training franchise or not more than 25 years to each certified
849 applicant as defined in s. 288.11631 for a facility used by more
850 than one spring training franchise. A certified applicant
851 identified in this sub-subparagraph may not receive more in

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852 distributions than expended by the applicant for the public
853 purposes provided in s. 288.11631(3).
854 f. Beginning 45 days after notice by the Department of
855 Economic Opportunity to the Department of Revenue that an
856 applicant has been approved by the Legislature and certified by
857 the Department of Economic Opportunity under s. 288.11625 or
858 upon a date specified by the Department of Economic Opportunity
859 as provided under s. 288.11625(6)(d), the department shall
860 distribute each month an amount equal to one-twelfth of the
861 annual distribution amount certified by the Department of
862 Economic Opportunity for the applicant. The department may not
863 distribute more than $7 million in the 2014-2015 fiscal year or
864 more than $13 million annually thereafter under this sub-
865 subparagraph.
866 g. Beginning December 1, 2015, and ending June 30, 2016,
867 the department shall distribute $26,286 monthly to the State
868 Transportation Trust Fund. Beginning July 1, 2016, the
869 department shall distribute $15,333 monthly to the State
870 Transportation Trust Fund.
871 7. All other proceeds must remain in the General Revenue
872 Fund.
873 Section 17. If a communications services dealer is unable
874 to implement the reduction in communications services tax rates
875 specified in s. 202.12(1)(a) and (b), Florida Statutes, as
876 amended by this act, by July 1, 2015, the dealer must remit all
877 taxes collected at the previous rate during the implementation
878 period to the Department of Revenue, and:
879 (1) Must begin collecting tax at the rates specified in s.
880 202.12(1)(a) and (b), Florida Statutes, as amended by this act,

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881 by October 1, 2015.
882 (2) Must credit each customer the amount of any tax
883 collected on or after July 1, 2015, which exceeds the tax that
884 is due under s. 202.12(1)(a) and (b), Florida Statutes, as
885 amended by this act. Such credit must be provided to each
886 affected customer's account by December 31, 2015.
887 (3) May take a credit on its communications services tax
888 return for the amounts that have been credited to customers.
889 Section 18. Effective upon this act becoming a law,
890 paragraphs (d) and (t) of subsection (1) of section 220.03,
891 Florida Statutes, are amended to read:
892 220.03 Definitions.—
893 (1) SPECIFIC TERMS.—When used in this code, and when not
894 otherwise distinctly expressed or manifestly incompatible with
895 the intent thereof, the following terms shall have the following
896 meanings:
897 (d) "Community contribution" means the grant by a business
898 firm of any of the following items:
899 1. Cash or other liquid assets.
900 2. Real property.
901 3. Goods or inventory.
902 4. Other physical resources as identified by the
903 department.
904
905 This paragraph expires June 30, 2018 ~~on the date specified in s.~~
906 ~~290.016 for the expiration of the Florida Enterprise Zone Act~~.
907 (t) "Project" means any activity undertaken by an eligible
908 sponsor, as defined in s. 220.183(2)(c), which is designed to
909 construct, improve, or substantially rehabilitate housing that

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910 is affordable to low-income or very-low-income households as
911 defined in s. 420.9071(19) and (28); designed to provide housing
912 opportunities for persons with special needs as defined in s.
913 420.0004; designed to provide commercial, industrial, or public
914 resources and facilities; or designed to improve entrepreneurial
915 and job-development opportunities for low-income persons. A
916 project may be the investment necessary to increase access to
917 high-speed broadband capability in a rural community that had an
918 enterprise zone designated pursuant to chapter 290 as of May 1,
919 2015 ~~rural communities with enterprise zones~~, including projects
920 that result in improvements to communications assets that are
921 owned by a business. A project may include the provision of
922 museum educational programs and materials that are directly
923 related to any project approved between January 1, 1996, and
924 December 31, 1999, and located in an area that was in an
925 enterprise zone designated pursuant to s. 290.0065 as of May 1,
926 2015. This paragraph does not preclude projects that propose to
927 construct or rehabilitate low-income or very-low-income housing
928 on scattered sites or housing opportunities for persons with
929 special needs as defined in s. 420.0004. With respect to
930 housing, contributions may be used to pay the following eligible
931 project-related activities:
932 1. Project development, impact, and management fees for
933 special needs, low-income, or very-low-income housing projects;
934 2. Down payment and closing costs for eligible persons, as
935 defined in s. 420.9071(19) and (28);
936 3. Administrative costs, including housing counseling and
937 marketing fees, not to exceed 10 percent of the community
938 contribution, directly related to special needs, low-income, or

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939 very-low-income projects; and
940 4. Removal of liens recorded against residential property
941 by municipal, county, or special-district local governments when
942 satisfaction of the lien is a necessary precedent to the
943 transfer of the property to an eligible person, as defined in s.
944 420.9071(19) and (28), for the purpose of promoting home
945 ownership. Contributions for lien removal must be received from
946 a nonrelated third party.
947
948 ~~The provisions of~~ This paragraph expires ~~shall expire and be~~
949 ~~void on~~ June 30, 2018 ~~2015~~.
950 Section 19. Paragraph (c) of subsection (1), paragraphs
951 (b), (c), and (d) of subsection (2), and subsection (5) of
952 section 220.183, Florida Statutes, are amended to read:
953 220.183 Community contribution tax credit.—
954 (1) AUTHORIZATION TO GRANT COMMUNITY CONTRIBUTION TAX
955 CREDITS; LIMITATIONS ON INDIVIDUAL CREDITS AND PROGRAM
956 SPENDING.—
957 (c) The total amount of tax credit which may be granted for
958 all programs approved under this section, s. 212.08(5)(p), and
959 s. 624.5105 is $18.4 million in fiscal year 2015-2016, $21.4
960 million in fiscal year 2016-2017, and $21.4 million in fiscal
961 year 2017-2018 ~~annually~~ for projects that provide housing
962 opportunities for persons with special needs as defined in s.
963 420.0004 and homeownership opportunities for low-income
964 households or very-low-income households as defined in s.
965 420.9071 and $3.5 million annually for all other projects.
966 (2) ELIGIBILITY REQUIREMENTS.—
967 (b)1. All community contributions must be reserved

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968 exclusively for use in projects as defined in s. 220.03(1)(t).
969 2. If, during the first 10 business days of the state
970 fiscal year, eligible tax credit applications for projects that
971 provide housing opportunities for persons with special needs as
972 defined in s. 420.0004 or homeownership opportunities for low-
973 income or very-low-income households as defined in s.
974 420.9071(19) and (28) are received for less than the annual tax
975 credits available for those projects, the Department of Economic
976 Opportunity shall grant tax credits for those applications and
977 shall grant remaining tax credits on a first-come, first-served
978 basis for any subsequent eligible applications received before
979 the end of the state fiscal year. If, during the first 10
980 business days of the state fiscal year, eligible tax credit
981 applications for projects that provide housing opportunities for
982 persons with special needs as defined in s. 420.0004 or
983 homeownership opportunities for low-income or very-low-income
984 households as defined in s. 420.9071(19) and (28) are received
985 for more than the annual tax credits available for those
986 projects, the Department of Economic Opportunity shall grant the
987 tax credits for those applications as follows:
988 a. If tax credit applications submitted for approved
989 projects of an eligible sponsor do not exceed $200,000 in total,
990 the credit shall be granted in full if the tax credit
991 applications are approved.
992 b. If tax credit applications submitted for approved
993 projects of an eligible sponsor exceed $200,000 in total, the
994 amount of tax credits granted under sub-subparagraph a. shall be
995 subtracted from the amount of available tax credits, and the
996 remaining credits shall be granted to each approved tax credit

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997 application on a pro rata basis.
998 3. If, during the first 10 business days of the state
999 fiscal year, eligible tax credit applications for projects other
1000 than those that provide housing opportunities for persons with
1001 special needs as defined in s. 420.0004 or homeownership
1002 opportunities for low-income or very-low-income households as
1003 defined in s. 420.9071(19) and (28) are received for less than
1004 the annual tax credits available for those projects, the
1005 Department of Economic Opportunity shall grant tax credits for
1006 those applications and shall grant remaining tax credits on a
1007 first-come, first-served basis for any subsequent eligible
1008 applications received before the end of the state fiscal year.
1009 If, during the first 10 business days of the state fiscal year,
1010 eligible tax credit applications for projects other than those
1011 that provide housing opportunities for persons with special
1012 needs as defined in s. 420.0004 or homeownership opportunities
1013 for low-income or very-low-income households as defined in s.
1014 420.9071(19) and (28) are received for more than the annual tax
1015 credits available for those projects, the Department of Economic
1016 Opportunity shall grant the tax credits for those applications
1017 on a pro rata basis.
1018 (c) The project must be undertaken by an "eligible
1019 sponsor," defined here as:
1020 1. A community action program;
1021 2. A nonprofit community-based development organization
1022 whose mission is the provision of housing for persons with
1023 special needs or low-income or very-low-income households or
1024 increasing entrepreneurial and job-development opportunities for
1025 low-income persons;

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1026 3. A neighborhood housing services corporation;
1027 4. A local housing authority, created pursuant to chapter
1028 421;
1029 5. A community redevelopment agency, created pursuant to s.
1030 163.356;
1031 6. A historic preservation district agency or organization;
1032 7. A regional workforce board;
1033 8. A direct-support organization as provided in s.
1034 1009.983;
1035 9. An enterprise zone development agency created pursuant
1036 to s. 290.0056;
1037 10. A community-based organization incorporated under
1038 chapter 617 which is recognized as educational, charitable, or
1039 scientific pursuant to s. 501(c)(3) of the Internal Revenue Code
1040 and whose bylaws and articles of incorporation include
1041 affordable housing, economic development, or community
1042 development as the primary mission of the corporation;
1043 11. Units of local government;
1044 12. Units of state government; or
1045 13. Such other agency as the Department of Economic
1046 Opportunity may, from time to time, designate by rule.
1047
1048 In no event shall a contributing business firm have a financial
1049 interest in the eligible sponsor.
1050 (d) The project shall be located in an area <u>that was</u>
1051 designated as an enterprise zone <u>pursuant to chapter 290 as of</u>
1052 <u>May 1, 2015,</u> or a Front Porch Florida Community. Any project
1053 designed to construct or rehabilitate housing for low-income or
1054 very-low-income households as defined in s. 420.9071(19) and

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1055 (28) or provide housing opportunities for persons with special
1056 needs as defined in s. 420.0004 is exempt from the area
1057 requirement of this paragraph. This section does not preclude
1058 projects that propose to construct or rehabilitate housing for
1059 low-income or very-low-income households on scattered sites or
1060 provide housing opportunities for persons with special needs.
1061 Any project designed to provide increased access to high-speed
1062 broadband capabilities which includes coverage of a rural
1063 enterprise zone may locate the project's infrastructure in any
1064 area of a rural county.
1065 (5) EXPIRATION.—The provisions of this section, except
1066 paragraph (1)(e), expire ~~and are void on~~ June 30, 2018 ~~2016~~.
1067 Section 20. Paragraph (f) of subsection (2) of section
1068 220.1845, Florida Statutes, is amended to read:
1069 220.1845 Contaminated site rehabilitation tax credit.—
1070 (2) AUTHORIZATION FOR TAX CREDIT; LIMITATIONS.—
1071 (f) The total amount of the tax credits which may be
1072 granted under this section is $21.6 million in the 2015-2016
1073 fiscal year and $5 million annually thereafter.
1074 Section 21. Subsection (2) of section 220.196, Florida
1075 Statutes, is amended to read:
1076 220.196 Research and development tax credit.—
1077 (2) TAX CREDIT.—
1078 (a) As provided in this section ~~Subject to the limitations~~
1079 ~~contained in paragraph (e)~~, a business enterprise is eligible
1080 for a credit against the tax imposed by this chapter if it: ~~the~~
1081 ~~business enterprise~~
1082 1. Has qualified research expenses in this state in the
1083 taxable year exceeding the base amount; ~~and, for the same~~

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1084 ~~taxable year,~~
1085 2. Claims and is allowed a research credit for such
1086 qualified research expenses under 26 U.S.C. s. 41 for the same
1087 taxable year as subparagraph 1.; and
1088 3. Is a qualified target industry business as defined in s.
1089 288.106(2)(n). Only qualified target industry businesses in the
1090 manufacturing, life sciences, information technology, aviation
1091 and aerospace, homeland security and defense, cloud information
1092 technology, marine sciences, materials science, and
1093 nanotechnology industries may qualify for a tax credit under
1094 this section. A business applying for a credit pursuant to this
1095 section shall include a letter from the Department of Economic
1096 Opportunity certifying whether the business meets the
1097 requirements of this subparagraph with its application for
1098 credit. The Department of Economic Opportunity shall provide
1099 such a letter upon receiving a request.
1100 (b) ~~(a)~~ The tax credit shall be 10 percent of the excess
1101 qualified research expenses over the base amount. However, the
1102 maximum tax credit for a business enterprise that has not been
1103 in existence for at least 4 taxable years immediately preceding
1104 the taxable year is reduced by 25 percent for each taxable year
1105 for which the business enterprise, or a predecessor corporation
1106 that was a business enterprise, did not exist.
1107 (c) ~~(b)~~ The credit taken in any taxable year may not exceed
1108 50 percent of the business enterprise's remaining net income tax
1109 liability under this chapter after all other credits have been
1110 applied under s. 220.02(8).
1111 (d) ~~(c)~~ Any unused credit authorized under this section may
1112 be carried forward and claimed by the taxpayer for up to 5

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1113 years.
1114 (e) ~~(d)~~ The combined total amount of tax credits which may
1115 be granted to all business enterprises under this section during
1116 any calendar year is $9 million, except that the total amount
1117 that may be awarded in calendar year 2016 is $23 million.
1118 Applications may be filed with the department on or after March
1119 20 and before March 27 for qualified research expenses incurred
1120 within the preceding calendar year. If the total~~, and~~ credits
1121 for all applicants exceed the maximum amount allowed under this
1122 paragraph, the credits shall be allocated on a prorated basis
1123 ~~granted in the order in which completed applications are~~
1124 ~~received~~.
1125 Section 22. Subsections (4), (5), and (11) of section
1126 376.30781, Florida Statutes, are amended to read:
1127 376.30781 Tax credits for rehabilitation of drycleaning-
1128 solvent-contaminated sites and brownfield sites in designated
1129 brownfield areas; application process; rulemaking authority;
1130 revocation authority.—
1131 (4) The Department of Environmental Protection is
1132 responsible for allocating the tax credits provided for in s.
1133 220.1845, which may not exceed a total of $21.6 million in tax
1134 credits in the 2015-2016 fiscal year and $5 million in tax
1135 credits annually thereafter.
1136 (5) To claim the credit for site rehabilitation or solid
1137 waste removal, each tax credit applicant must apply to the
1138 Department of Environmental Protection for an allocation of the
1139 ~~$5 million~~ annual credit provided in s. 220.1845 by filing a tax
1140 credit application with the Division of Waste Management on a
1141 form developed by the Department of Environmental Protection in

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1142 cooperation with the Department of Revenue. The form shall
1143 include an affidavit from each tax credit applicant certifying
1144 that all information contained in the application, including all
1145 records of costs incurred and claimed in the tax credit
1146 application, are true and correct. If the application is
1147 submitted pursuant to subparagraph (3)(a)2., the form must
1148 include an affidavit signed by the real property owner stating
1149 that it is not, and has never been, the owner or operator of the
1150 drycleaning facility where the contamination exists. Approval of
1151 tax credits must be accomplished on a first-come, first-served
1152 basis based upon the date and time complete applications are
1153 received by the Division of Waste Management, subject to the
1154 limitations of subsection (14). To be eligible for a tax credit,
1155 the tax credit applicant must:
1156 (a) For site rehabilitation tax credits, have entered into
1157 a voluntary cleanup agreement with the Department of
1158 Environmental Protection for a drycleaning-solvent-contaminated
1159 site or a Brownfield Site Rehabilitation Agreement, as
1160 applicable, and have paid all deductibles pursuant to s.
1161 376.3078(3)(e) for eligible drycleaning-solvent-cleanup program
1162 sites, as applicable. A site rehabilitation tax credit applicant
1163 must submit only a single completed application per site for
1164 each calendar year’s site rehabilitation costs. A site
1165 rehabilitation application must be received by the Division of
1166 Waste Management of the Department of Environmental Protection
1167 by January 31 of the year after the calendar year for which site
1168 rehabilitation costs are being claimed in a tax credit
1169 application. All site rehabilitation costs claimed must have
1170 been for work conducted between January 1 and December 31 of the

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1171 year for which the application is being submitted. All payment
1172 requests must have been received and all costs must have been
1173 paid prior to submittal of the tax credit application, but no
1174 later than January 31 of the year after the calendar year for
1175 which site rehabilitation costs are being claimed.
1176 (b) For solid waste removal tax credits, have entered into
1177 a brownfield site rehabilitation agreement with the Department
1178 of Environmental Protection. A solid waste removal tax credit
1179 applicant must submit only a single complete application per
1180 brownfield site, as defined in the brownfield site
1181 rehabilitation agreement, for solid waste removal costs. A solid
1182 waste removal tax credit application must be received by the
1183 Division of Waste Management of the Department of Environmental
1184 Protection subsequent to the completion of the requirements
1185 listed in paragraph (3)(e).
1186 (11) If a tax credit applicant does not receive a tax
1187 credit allocation due to an exhaustion of the ~~$5 million~~ annual
1188 tax credit provided in s. 220.1845 ~~authorization~~, such
1189 application will then be included in the same first-come, first-
1190 served order in the next year's annual tax credit allocation, if
1191 any, based on the prior year application.
1192 Section 23. Subsection (8) of section 624.509, Florida
1193 Statutes, is amended to read:
1194 624.509 Premium tax; rate and computation.—
1195 (8) The premium tax authorized by this section may not be
1196 imposed on:
1197 (a) Any portion of the title insurance premium, as defined
1198 in s. 627.7711, retained by a title insurance agent or agency.
1199 It is the intent of the Legislature that ~~the continuation of~~

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1200 this exemption be contingent on title insurers adding employees
1201 to their payroll. ~~Between July 1, 2014, and July 1, 2016, title~~
1202 ~~insurers currently holding a valid certificate of authority from~~
1203 ~~this state shall, in the aggregate, add a minimum of 600~~
1204 ~~Florida-based employees to their payroll, as verified by the~~
1205 ~~Department of Economic Opportunity. The department shall submit~~
1206 ~~such verification to the President of the Senate and the Speaker~~
1207 ~~of the House of Representatives by October 1, 2016.~~ This
1208 paragraph expires December 31, 2017, unless ~~reenacted by~~ the
1209 Department of Economic Opportunity determines that title
1210 insurers holding a valid certificate of authority as of July 1,
1211 2014, have added, in aggregate, at least 600 Florida-based full-
1212 time equivalent positions above those existing on July 1, 2014,
1213 including positions obtained from a temporary employment agency
1214 or employee leasing company or through a union agreement or
1215 coemployment under a professional employer organization
1216 agreement by July 1, 2017. For purposes of this paragraph, a
1217 full-time equivalent position means a position in which the
1218 employee works an average of at least 36 hours per week each
1219 month.
1220 1. The Department of Economic Opportunity may verify
1221 information provided by title insurers concerning additional
1222 positions created with any appropriate agency or authority,
1223 including the Department of Revenue.
1224 2. To facilitate verification of additional positions
1225 created by title insurers, the Department of Economic
1226 Opportunity may provide a list of employees holding additional
1227 positions created by title insurers to any appropriate agency or
1228 authority, including the Department of Revenue.

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1229 3. The Department of Economic Opportunity shall submit such
1230 determination to the President of the Senate, the Speaker of the
1231 House of Representatives, and the Department of Revenue by
1232 October 1, 2017. ~~Legislature before that date; or~~
1233 (b) Receipts of annuity premiums or considerations paid by
1234 holders in this state if the tax savings derived are credited to
1235 the annuity holders. Upon request by the Department of Revenue,
1236 an insurer availing itself of this provision shall submit to the
1237 department evidence that establishes that the tax savings
1238 derived have been credited to annuity holders. As used in this
1239 paragraph, the term "holders" includes employers contributing to
1240 an employee's pension, annuity, or profit-sharing plan.
1241 Section 24. Paragraph (c) of subsection (1), paragraphs (d)
1242 and (e) of subsection (2), and subsection (6) of section
1243 624.5105, Florida Statutes, are amended to read:
1244 624.5105 Community contribution tax credit; authorization;
1245 limitations; eligibility and application requirements;
1246 administration; definitions; expiration.—
1247 (1) AUTHORIZATION TO GRANT TAX CREDITS; LIMITATIONS.—
1248 (c) The total amount of tax credit which may be granted for
1249 all programs approved under this section and ss. 212.08(5)(p)
1250 and 220.183 is $18.4 million in fiscal year 2015-2016, $21.4
1251 million in fiscal year 2016-2017, and $21.4 million in fiscal
1252 year 2017-2018 ~~annually~~ for projects that provide housing
1253 opportunities for persons with special needs as defined in s.
1254 420.0004 or homeownership opportunities for low-income or very-
1255 low-income households as defined in s. 420.9071 and $3.5 million
1256 annually for all other projects.
1257 (2) ELIGIBILITY REQUIREMENTS.—

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1258 (d) The project shall be located in an area that was
1259 designated as an enterprise zone pursuant to chapter 290 as of
1260 May 1, 2015, or a Front Porch Community. Any project designed to
1261 provide housing opportunities for persons with special needs as
1262 defined in s. 420.0004 or to construct or rehabilitate housing
1263 for low-income or very-low-income households as defined in s.
1264 420.9071(19) and (28) is exempt from the area requirement of
1265 this paragraph.
1266 (e)1. If, during the first 10 business days of the state
1267 fiscal year, eligible tax credit applications for projects that
1268 provide housing opportunities for persons with special needs as
1269 defined in s. 420.0004 or homeownership opportunities for low-
1270 income or very-low-income households as defined in s.
1271 420.9071(19) and (28) are received for less than the annual tax
1272 credits available for those projects, the Department of Economic
1273 Opportunity shall grant tax credits for those applications and
1274 shall grant remaining tax credits on a first-come, first-served
1275 basis for any subsequent eligible applications received before
1276 the end of the state fiscal year. If, during the first 10
1277 business days of the state fiscal year, eligible tax credit
1278 applications for projects that provide housing opportunities for
1279 persons with special needs as defined in s. 420.0004 or
1280 homeownership opportunities for low-income or very-low-income
1281 households as defined in s. 420.9071(19) and (28) are received
1282 for more than the annual tax credits available for those
1283 projects, the Department of Economic Opportunity shall grant the
1284 tax credits for those applications as follows:
1285 a. If tax credit applications submitted for approved
1286 projects of an eligible sponsor do not exceed $200,000 in total,

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1287 the credits shall be granted in full if the tax credit
1288 applications are approved.
1289 b. If tax credit applications submitted for approved
1290 projects of an eligible sponsor exceed $200,000 in total, the
1291 amount of tax credits granted under sub-subparagraph a. shall be
1292 subtracted from the amount of available tax credits, and the
1293 remaining credits shall be granted to each approved tax credit
1294 application on a pro rata basis.
1295 2. If, during the first 10 business days of the state
1296 fiscal year, eligible tax credit applications for projects other
1297 than those that provide housing opportunities for persons with
1298 special needs as defined in s. 420.0004 or homeownership
1299 opportunities for low-income or very-low-income households as
1300 defined in s. 420.9071(19) and (28) are received for less than
1301 the annual tax credits available for those projects, the
1302 Department of Economic Opportunity shall grant tax credits for
1303 those applications and shall grant remaining tax credits on a
1304 first-come, first-served basis for any subsequent eligible
1305 applications received before the end of the state fiscal year.
1306 If, during the first 10 business days of the state fiscal year,
1307 eligible tax credit applications for projects other than those
1308 that provide housing opportunities for persons with special
1309 needs as defined in s. 420.0004 or homeownership opportunities
1310 for low-income or very-low-income households as defined in s.
1311 420.9071(19) and (28) are received for more than the annual tax
1312 credits available for those projects, the Department of Economic
1313 Opportunity shall grant the tax credits for those applications
1314 on a pro rata basis.
1315 (6) EXPIRATION.—The provisions of this section, except

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1316 paragraph (1)(e), expire ~~and are void on~~ June 30, 2018 ~~2016~~.
1317
1318 ========== T I T L E A M E N D M E N T ==========
1319 And the title is amended as follows:
1320 Delete line 1601
1321 and insert:
1322 tax, and gross receipts tax; requiring communications
1323 services dealers to provide credits by a specified
1324 date to their customers for taxes collected in excess
1325 of those authorized by certain provisions of the act;
1326 authorizing such dealers to take credits on their
1327 communications services tax returns for certain
1328 amounts credited to their customers; amending s.
1329 220.03, F.S.;

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LEGISLATIVE ACTION

Senate	.	House
Comm: FAV	.	
06/11/2015	.	
	.	
	.	
	.	

The Committee on Appropriations (Hukill and Benacquisto) recommended the following:

Senate Amendment (with title amendment)

Delete everything after the enacting clause and insert:

Section 1. Paragraph (d) is added to subsection (2) of section 193.0235, Florida Statutes, to read:

193.0235 Ad valorem taxes and non-ad valorem assessments against subdivision property.—

(2) As used in this section, the term “common element” includes:

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11 (d) Property located within the same county as the
12 subdivision and used for at least 10 years exclusively for the
13 benefit of lot owners within the subdivision.
14 Section 2. Paragraphs (a) and (b) of subsection (1) of
15 section 202.12, Florida Statutes, are amended to read:
16 202.12 Sales of communications services.—The Legislature
17 finds that every person who engages in the business of selling
18 communications services at retail in this state is exercising a
19 taxable privilege. It is the intent of the Legislature that the
20 tax imposed by chapter 203 be administered as provided in this
21 chapter.
22 (1) For the exercise of such privilege, a tax is levied on
23 each taxable transaction~~,~~ and ~~the tax~~ is due and payable as
24 follows:
25 (a) Except as otherwise provided in this subsection, at the
26 ~~a~~ rate of 4.92 ~~6.65~~ percent applied to the sales price of the
27 communications service that ~~which~~:
28 1. Originates and terminates in this state, or
29 2. Originates or terminates in this state and is charged to
30 a service address in this state,
31
32 when sold at retail, computed on each taxable sale for the
33 purpose of remitting the tax due. The gross receipts tax imposed
34 by chapter 203 shall be collected on the same taxable
35 transactions and remitted with the tax imposed by this
36 paragraph. If no tax is imposed by this paragraph due to the
37 exemption provided under ~~by reason of~~ s. 202.125(1), the tax
38 imposed by chapter 203 shall nevertheless be collected and
39 remitted in the manner and at the time prescribed for tax

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40 collections and remittances under this chapter.
41 (b) At the rate of 9.07 ~~10.8~~ percent applied to ~~on~~ the
42 retail sales price of any direct-to-home satellite service
43 received in this state. The proceeds of the tax imposed under
44 this paragraph shall be accounted for and distributed in
45 accordance with s. 202.18(2). The gross receipts tax imposed by
46 chapter 203 shall be collected on the same taxable transactions
47 and remitted with the tax imposed by this paragraph.
48 Section 3. Section 202.12001, Florida Statutes, is amended
49 to read:
50 202.12001 Combined rate for tax collected pursuant to ss.
51 202.12(1)(a) and 203.01(1)(b).—In complying with ss. 1-3, ch.
52 2010-149, Laws of Florida, the dealer of communication services
53 may collect a combined rate of 5.07 ~~6.8~~ percent, composed
54 ~~comprised~~ of the 4.92 ~~6.65~~ percent and 0.15 percent rates
55 required by ss. 202.12(1)(a) and 203.01(1)(b)3., respectively,
56 if ~~as long as~~ the provider properly reflects the tax collected
57 with respect to the two provisions as required in the return to
58 the department ~~of Revenue~~.
59 Section 4. Effective August 1, 2015, subsection (2) of
60 section 202.18, Florida Statutes, is amended to read:
61 202.18 Allocation and disposition of tax proceeds.—The
62 proceeds of the communications services taxes remitted under
63 this chapter shall be treated as follows:
64 (2) The proceeds of the taxes remitted under s.
65 202.12(1)(b) shall be allocated ~~divided~~ as follows:
66 (a) The portion of the ~~such~~ proceeds which constitutes
67 gross receipts taxes, imposed at the rate prescribed in chapter
68 203, shall be deposited as provided by law and in accordance

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69 with s. 9, Art. XII of the State Constitution.
70 (b) Fifty-five and nine-tenths ~~Sixty-three~~ percent of the
71 remainder shall be allocated to the state and distributed
72 pursuant to s. 212.20(6), except that the proceeds allocated
73 pursuant to s. 212.20(6)(d)2. shall be prorated to the
74 participating counties in the same proportion as that month's
75 collection of the taxes and fees imposed pursuant to chapter 212
76 and paragraph (1)(b).
77 (c)1. During each calendar year, the remaining portion of
78 the ~~such~~ proceeds shall be transferred to the Local Government
79 Half-cent Sales Tax Clearing Trust Fund. Seventy percent of such
80 proceeds shall be allocated in the same proportion as the
81 allocation of total receipts of the half-cent sales tax under s.
82 218.61 and the emergency distribution under s. 218.65 in the
83 prior state fiscal year. Thirty percent of such proceeds shall
84 be distributed pursuant to s. 218.67.
85 2. The proportion of the proceeds allocated based on the
86 emergency distribution under s. 218.65 shall be distributed
87 pursuant to s. 218.65.
88 3. In each calendar year, the proportion of the proceeds
89 allocated based on the half-cent sales tax under s. 218.61 shall
90 be allocated to each county in the same proportion as the
91 county's percentage of total sales tax allocation for the prior
92 state fiscal year and distributed pursuant to s. 218.62.
93 4. The department shall distribute the appropriate amount
94 to each municipality and county each month at the same time that
95 local communications services taxes are distributed pursuant to
96 subsection (3).
97 Section 5. Effective October 1, 2015, subsection (1) of

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98 section 202.27, Florida Statutes, is amended to read:
99 202.27 Return filing; rules for self-accrual.—
100 (1) For the purpose of ascertaining the amount of tax
101 payable under this chapter and chapter 203, each ~~every~~ dealer
102 must ~~has the duty to~~ file a return and remit the taxes required
103 to be collected in any calendar month to the department, on or
104 before the 20th day of the subsequent month, upon forms prepared
105 and furnished by the department or in a format prescribed by it.
106 The department shall, by rule, prescribe the information to be
107 furnished by taxpayers on such returns. For the purpose of
108 determining the taxes required to be remitted under this
109 subsection, a dealer may elect to use an alternative-period
110 basis. As used in this subsection, the term "alternative-period
111 basis" means any month-long period, other than a calendar month,
112 with an end date on or after the 15th day of the calendar month.
113 The election shall be made on forms prepared and furnished by
114 the department or in a format prescribed by the department. A
115 dealer making such election is bound by the election for at
116 least 12 months. If an election is made, the dealer must file a
117 return and remit the taxes required to be collected in the
118 chosen alternative-period basis to the department on or before
119 the 20th day of the subsequent month.
120 Section 6. Effective October 1, 2015, paragraph (d) is
121 added to subsection (1) of section 202.28, Florida Statutes, to
122 read:
123 202.28 Credit for collecting tax; penalties.—
124 (1) Except as otherwise provided in s. 202.22, for the
125 purpose of compensating persons providing communications
126 services for the keeping of prescribed records, the filing of

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127 timely tax returns, and the proper accounting and remitting of
128 taxes, persons collecting taxes imposed under this chapter and
129 under s. 203.01(1)(a)2. shall be allowed to deduct 0.75 percent
130 of the amount of the tax due and accounted for and remitted to
131 the department.
132 (d) A disallowance of a collection allowance based on a
133 delinquent tax payment is limited to the percentage of the total
134 tax due which was delinquent when the payment was remitted to
135 the department. The taxpayer has the burden to demonstrate the
136 percentage of the payment which is not delinquent if that
137 percentage is not readily evident at the time of payment.
138 Section 7. The amendments made by this act to ss. 202.27
139 and 202.28, Florida Statutes, are remedial in nature and apply
140 retroactively, but do not provide a basis for an assessment of
141 any unpaid tax or create a right to a refund of or credit for
142 any tax paid before October 1, 2015. Communications services tax
143 returns filed by dealers on an alternative-period basis before
144 October 1, 2015, are deemed to have been filed pursuant to the
145 election provided in s. 202.27(1), Florida Statutes, as amended
146 by this act.
147 Section 8. Section 203.001, Florida Statutes, is amended to
148 read:
149 203.001 Combined rate for tax collected pursuant to ss.
150 202.12(1)(a) and 203.01(1)(b).—In complying with ss. 1-3, ch.
151 2010-149, Laws of Florida, the dealer of communication services
152 may collect a combined rate of 5.07 ~~6.8~~ percent, composed
153 ~~comprised~~ of the 4.92 ~~6.65~~ percent and 0.15 percent rates
154 required by ss. 202.12(1)(a) and 203.01(1)(b)3., respectively,
155 if ~~as long as~~ the provider properly reflects the tax collected

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156 with respect to the two provisions as required in the return to
157 the Department of Revenue.
158 Section 9. The amendments made by this act to ss.
159 202.12(1), 202.12001, and 203.001, Florida Statutes, apply to
160 taxable transactions on bills for communications services dated
161 on or after July 1, 2015.
162 Section 10. Paragraph (e) is added to subsection (1) of
163 section 206.9825, Florida Statutes, to read:
164 206.9825 Aviation fuel tax.—
165 (1)
166 (e)1. Sales of aviation fuel to, and exclusively used for
167 flight training through a school of aeronautics or college of
168 aviation by, a college based in this state which is a tax-exempt
169 organization under s. 501(c)(3) of the Internal Revenue Code or
170 a university based in this state are exempt from the tax imposed
171 by this part if the college or university:
172 a. Is accredited by or has applied for accreditation by the
173 Aviation Accreditation Board International; and
174 b. Offers a graduate program in aeronautical or aerospace
175 engineering or offers flight training through a school of
176 aeronautics or college of aviation.
177 2. A licensed wholesaler or terminal supplier that sells
178 aviation fuel to a college or university qualified under this
179 paragraph and that does not collect the aviation fuel tax from
180 the college or university on such sale may receive an ultimate
181 vendor credit for the 6.9-cent excise tax previously paid on the
182 aviation fuel delivered to such college or university.
183 3. A college or university qualified under this paragraph
184 which purchases fuel from a retail supplier, including a fixed-

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185 base operator, and pays the 6.9-cent excise tax on the purchase
186 may apply for and receive a refund of the aviation fuel tax
187 paid.
188 Section 11. Subsections (29) and (32) of section 212.02,
189 Florida Statutes, are amended to read:
190 212.02 Definitions.—The following terms and phrases when
191 used in this chapter have the meanings ascribed to them in this
192 section, except where the context clearly indicates a different
193 meaning:
194 (29) "Livestock" includes all animals of the equine,
195 bovine, or swine class, including goats, sheep, mules, horses,
196 hogs, cattle, ostriches, and other grazing animals raised for
197 commercial purposes. The term ~~"livestock" shall~~ also includes
198 all aquaculture products, as defined in s. 597.0015 and
199 identified by the Department of Agriculture and Consumer
200 Services pursuant to s. 597.003, ~~include fish~~ raised for
201 commercial purposes.
202 (32) "Agricultural production" means the production of
203 plants and animals useful to humans, including the preparation,
204 planting, cultivating, or harvesting of these products or any
205 other practices necessary to accomplish production through the
206 harvest phase, including storage of raw products on a farm. The
207 term ~~and~~ includes aquaculture, horticulture, floriculture,
208 viticulture, forestry, dairy, livestock, poultry, bees, and any
209 and all forms of farm products and farm production.
210 Section 12. Paragraph (a) of subsection (2) of section
211 212.04, Florida Statutes, is amended to read:
212 212.04 Admissions tax; rate, procedure, enforcement.—
213 (2)(a) A tax may not be levied on:

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214 1. Admissions to athletic or other events sponsored by
215 elementary schools, junior high schools, middle schools, high
216 schools, community colleges, public or private colleges and
217 universities, deaf and blind schools, facilities of the youth
218 services programs of the Department of Children and Families,
219 and state correctional institutions if only student, faculty, or
220 inmate talent is used. However, this exemption does not apply to
221 admission to athletic events sponsored by a state university,
222 and the proceeds of the tax collected on such admissions shall
223 be retained and used by each institution to support women's
224 athletics as provided in s. 1006.71(2)(c).
225 2. Dues, membership fees, and admission charges imposed by
226 not-for-profit sponsoring organizations. To receive this
227 exemption, the sponsoring organization must qualify as a not-
228 for-profit entity under s. 501(c)(3) of the Internal Revenue
229 Code of 1954, as amended.
230 3. Admission charges to an event sponsored by a
231 governmental entity, sports authority, or sports commission if
232 held in a convention hall, exhibition hall, auditorium, stadium,
233 theater, arena, civic center, performing arts center, or
234 publicly owned recreational facility and if 100 percent of the
235 risk of success or failure lies with the sponsor of the event
236 and 100 percent of the funds at risk for the event belong to the
237 sponsor, and student or faculty talent is not exclusively used.
238 As used in this subparagraph, the terms "sports authority" and
239 "sports commission" mean a nonprofit organization that is exempt
240 from federal income tax under s. 501(c)(3) of the Internal
241 Revenue Code and that contracts with a county or municipal
242 government for the purpose of promoting and attracting sports-

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243 tourism events to the community with which it contracts.
244 4. An admission paid by a student, or on the student's
245 behalf, to any required place of sport or recreation if the
246 student's participation in the sport or recreational activity is
247 required as a part of a program or activity sponsored by, and
248 under the jurisdiction of, the student's educational institution
249 if his or her attendance is as a participant and not as a
250 spectator.
251 5. Admissions to the National Football League championship
252 game or Pro Bowl; admissions to any semifinal game or
253 championship game of a national collegiate tournament;
254 admissions to a Major League Baseball, Major League Soccer,
255 National Basketball Association, or National Hockey League all-
256 star game; admissions to the Major League Baseball Home Run
257 Derby held before the Major League Baseball All-Star Game; or
258 admissions to National Basketball Association all-star events
259 produced by the National Basketball Association and held at a
260 facility such as an arena, convention center, or municipal
261 facility.
262 6. A participation fee or sponsorship fee imposed by a
263 governmental entity as described in s. 212.08(6) for an athletic
264 or recreational program if the governmental entity by itself, or
265 in conjunction with an organization exempt under s. 501(c)(3) of
266 the Internal Revenue Code of 1954, as amended, sponsors,
267 administers, plans, supervises, directs, and controls the
268 athletic or recreational program.
269 7. Admissions to live theater, live opera, or live ballet
270 productions in this state which are sponsored by an organization
271 that has received a determination from the Internal Revenue

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272 Service that the organization is exempt from federal income tax
273 under s. 501(c)(3) of the Internal Revenue Code of 1954, as
274 amended, if the organization actively participates in planning
275 and conducting the event, is responsible for the safety and
276 success of the event, is organized for the purpose of sponsoring
277 live theater, live opera, or live ballet productions in this
278 state, has more than 10,000 subscribing members and has among
279 the stated purposes in its charter the promotion of arts
280 education in the communities it serves, and will receive at
281 least 20 percent of the net profits, if any, of the events the
282 organization sponsors and will bear the risk of at least 20
283 percent of the losses, if any, from the events it sponsors if
284 the organization employs other persons as agents to provide
285 services in connection with a sponsored event. Before March 1 of
286 each year, such organization may apply to the department for a
287 certificate of exemption for admissions to such events sponsored
288 in this state by the organization during the immediately
289 following state fiscal year. The application must state the
290 total dollar amount of admissions receipts collected by the
291 organization or its agents from such events in this state
292 sponsored by the organization or its agents in the year
293 immediately preceding the year in which the organization applies
294 for the exemption. Such organization shall receive the exemption
295 only to the extent of $1.5 million multiplied by the ratio that
296 such receipts bear to the total of such receipts of all
297 organizations applying for the exemption in such year; however,
298 such exemption granted to any organization may not exceed 6
299 percent of such admissions receipts collected by the
300 organization or its agents in the year immediately preceding the

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301 year in which the organization applies for the exemption. Each
302 organization receiving the exemption shall report each month to
303 the department the total admissions receipts collected from such
304 events sponsored by the organization during the preceding month
305 and shall remit to the department an amount equal to 6 percent
306 of such receipts reduced by any amount remaining under the
307 exemption. Tickets for such events sold by such organizations
308 may not reflect the tax otherwise imposed under this section.
309 8. Entry fees for participation in freshwater fishing
310 tournaments.
311 9. Participation or entry fees charged to participants in a
312 game, race, or other sport or recreational event if spectators
313 are charged a taxable admission to such event.
314 10. Admissions to any postseason collegiate football game
315 sanctioned by the National Collegiate Athletic Association.
316 11. Admissions to and membership fees for gun clubs. For
317 purposes of this subparagraph, the term “gun club” means an
318 organization whose primary purpose is to offer its members
319 access to one or more shooting ranges for target or skeet
320 shooting.
321 Section 13. Subsection (5) of section 212.05, Florida
322 Statutes, is amended to read:
323 212.05 Sales, storage, use tax.—It is hereby declared to be
324 the legislative intent that every person is exercising a taxable
325 privilege who engages in the business of selling tangible
326 personal property at retail in this state, including the
327 business of making mail order sales, or who rents or furnishes
328 any of the things or services taxable under this chapter, or who
329 stores for use or consumption in this state any item or article

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330 of tangible personal property as defined herein and who leases
331 or rents such property within the state.
332 (5) Notwithstanding any other provision of this chapter,
333 the maximum amount of tax imposed under this chapter and
334 collected on each sale or use of a boat in this state may not
335 exceed $18,000 and on each repair of a boat in this state may
336 not exceed $60,000.
337 Section 14. Subsection (3), paragraphs (a) and (p) of
338 subsection (5), and paragraphs (r) and (ll) of subsection (7) of
339 section 212.08, Florida Statutes, are amended, and paragraph
340 (nnn) is added to subsection (7) of that section, to read:
341 212.08 Sales, rental, use, consumption, distribution, and
342 storage tax; specified exemptions.—The sale at retail, the
343 rental, the use, the consumption, the distribution, and the
344 storage to be used or consumed in this state of the following
345 are hereby specifically exempt from the tax imposed by this
346 chapter.
347 (3) EXEMPTIONS; CERTAIN FARM EQUIPMENT.—
348 (a) The ~~There shall be no~~ tax may not be imposed on the
349 sale, rental, lease, use, consumption, repair, or storage for
350 use in this state of power farm equipment or irrigation
351 equipment, including replacement parts and accessories for power
352 farm equipment or irrigation equipment, which are used
353 exclusively on a farm or in a forest in the agricultural
354 production of crops or products ~~as~~ produced by those
355 agricultural industries included in s. 570.02(1), or for fire
356 prevention and suppression work with respect to such crops or
357 products. Harvesting may not be construed to include processing
358 activities. This exemption is not forfeited by moving farm

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359 equipment between farms or forests.
360 (b) The tax may not be imposed on that portion of the sales
361 price below $20,000 for a trailer weighing 12,000 pounds or less
362 and purchased by a farmer for exclusive use in agricultural
363 production or to transport farm products from his or her farm to
364 the place where the farmer transfers ownership of the farm
365 products to another. This exemption is not forfeited by using a
366 trailer to transport the farmer's farm equipment. The exemption
367 provided under this paragraph does not apply to the lease or
368 rental of a trailer.
369 (c) The exemptions provided in paragraphs (a) and (b) are
370 ~~However, this exemption shall~~ not ~~be~~ allowed unless the
371 purchaser, renter, or lessee signs a certificate stating that
372 the farm equipment is to be used exclusively ~~on a farm or in a~~
373 ~~forest for agricultural production or for fire prevention and~~
374 ~~suppression,~~ as required under ~~by~~ this subsection. Possession by
375 a seller, lessor, or other dealer of a written certification by
376 the purchaser, renter, or lessee certifying the purchaser's,
377 renter's, or lessee's entitlement to an exemption permitted by
378 this subsection relieves the seller from the responsibility of
379 collecting the tax on the nontaxable amounts, and the department
380 shall look solely to the purchaser for recovery of such tax if
381 it determines that the purchaser was not entitled to the
382 exemption.
383 (5) EXEMPTIONS; ACCOUNT OF USE.—
384 (a) *Items in agricultural use and certain nets.*—There are
385 exempt from the tax imposed by this chapter nets designed and
386 used exclusively by commercial fisheries; disinfectants,
387 fertilizers, insecticides, pesticides, herbicides, fungicides,

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388 and weed killers used for application on crops or groves,
389 including commercial nurseries and home vegetable gardens, used
390 in dairy barns or on poultry farms for the purpose of protecting
391 poultry or livestock, or used directly on poultry or livestock;
392 portable containers or movable receptacles in which portable
393 containers are placed, used for processing farm products; field
394 and garden seeds, including flower seeds; nursery stock,
395 seedlings, cuttings, or other propagative material purchased for
396 growing stock; seeds, seedlings, cuttings, and plants used to
397 produce food for human consumption; cloth, plastic, and other
398 similar materials used for shade, mulch, or protection from
399 frost or insects on a farm; stakes used by a farmer to support
400 plants during agricultural production; generators used on
401 poultry farms; and liquefied petroleum gas or other fuel used to
402 heat a structure in which started pullets or broilers are
403 raised; however, such exemption is ~~shall~~ not ~~be~~ allowed unless
404 the purchaser or lessee signs a certificate stating that the
405 item to be exempted is for the exclusive use designated herein.
406 Also exempt are cellophane wrappers, glue for tin and glass
407 (apiarists), mailing cases for honey, shipping cases, window
408 cartons, and baling wire and twine used for baling hay, when
409 used by a farmer to contain, produce, or process an agricultural
410 commodity.
411 (p) *Community contribution tax credit for donations.*—
412 1. Authorization.—Persons who are registered with the
413 department under s. 212.18 to collect or remit sales or use tax
414 and who make donations to eligible sponsors are eligible for tax
415 credits against their state sales and use tax liabilities as
416 provided in this paragraph:

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417 a. The credit shall be computed as 50 percent of the
418 person's approved annual community contribution.
419 b. The credit shall be granted as a refund against state
420 sales and use taxes reported on returns and remitted in the 12
421 months preceding the date of application to the department for
422 the credit as required in sub-subparagraph 3.c. If the annual
423 credit is not fully used through such refund because of
424 insufficient tax payments during the applicable 12-month period,
425 the unused amount may be included in an application for a refund
426 made pursuant to sub-subparagraph 3.c. in subsequent years
427 against the total tax payments made for such year. Carryover
428 credits may be applied for a 3-year period without regard to any
429 time limitation that would otherwise apply under s. 215.26.
430 c. A person may not receive more than $200,000 in annual
431 tax credits for all approved community contributions made in any
432 one year.
433 d. All proposals for the granting of the tax credit require
434 the prior approval of the Department of Economic Opportunity.
435 e. The total amount of tax credits which may be granted for
436 all programs approved under this paragraph, s. 220.183, and s.
437 624.5105 is $18.4 million in the 2015-2016 fiscal year, $21.4
438 million in the 2016-2017 fiscal year, and $21.4 million in the
439 2017-2018 fiscal year ~~annually~~ for projects that provide housing
440 opportunities for persons with special needs or homeownership
441 opportunities for low-income households or very-low-income
442 households ~~as those terms are defined in s. 420.9071~~ and $3.5
443 million annually for all other projects. As used in this
444 paragraph, the term "person with special needs" has the same
445 meaning as in s. 420.0004 and the terms "low-income person,"

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446 “low-income household,” “very-low-income person,” and “very-low-
447 income household” have the same meaning as in s. 420.9071.
448 f. A person who is eligible to receive the credit provided
449 in this paragraph, s. 220.183, or s. 624.5105 may receive the
450 credit only under one section of the person’s choice.
451 2. Eligibility requirements.—
452 a. A community contribution by a person must be in the
453 following form:
454 (I) Cash or other liquid assets;
455 (II) Real property;
456 (III) Goods or inventory; or
457 (IV) Other physical resources identified by the Department
458 of Economic Opportunity.
459 b. All community contributions must be reserved exclusively
460 for use in a project. As used in this sub-subparagraph, the term
461 “project” means activity undertaken by an eligible sponsor which
462 is designed to construct, improve, or substantially rehabilitate
463 housing that is affordable to low-income households or very-low-
464 income households ~~as those terms are defined in s. 420.9071~~;
465 designed to provide housing opportunities for persons with
466 special needs; designed to provide commercial, industrial, or
467 public resources and facilities; or designed to improve
468 entrepreneurial and job-development opportunities for low-income
469 persons. A project may be the investment necessary to increase
470 access to high-speed broadband capability in a rural community
471 that had an enterprise zone designated pursuant to chapter 290
472 as of May 1, 2015 ~~rural communities with enterprise zones~~,
473 including projects that result in improvements to communications
474 assets that are owned by a business. A project may include the

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475 provision of museum educational programs and materials that are
476 directly related to a project approved between January 1, 1996,
477 and December 31, 1999, and located in an area which was in an
478 enterprise zone designated pursuant to s. 290.0065 as of May 1,
479 2015. This paragraph does not preclude projects that propose to
480 construct or rehabilitate housing for low-income households or
481 very-low-income households on scattered sites or housing
482 opportunities for persons with special needs. With respect to
483 housing, contributions may be used to pay the following eligible
484 special needs, low-income, and very-low-income housing-related
485 activities:
486 (I) Project development impact and management fees for
487 special needs, low-income, or very-low-income housing projects;
488 (II) Down payment and closing costs for persons with
489 special needs, low-income persons, and very-low-income persons~~,~~
490 ~~as those terms are defined in s. 420.9071~~;
491 (III) Administrative costs, including housing counseling
492 and marketing fees, not to exceed 10 percent of the community
493 contribution, directly related to special needs, low-income, or
494 very-low-income projects; and
495 (IV) Removal of liens recorded against residential property
496 by municipal, county, or special district local governments if
497 satisfaction of the lien is a necessary precedent to the
498 transfer of the property to a low-income person or very-low-
499 income person~~, as those terms are defined in s. 420.9071,~~ for
500 the purpose of promoting home ownership. Contributions for lien
501 removal must be received from a nonrelated third party.
502 c. The project must be undertaken by an "eligible sponsor,"
503 which includes:

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504 (I) A community action program;
505 (II) A nonprofit community-based development organization
506 whose mission is the provision of housing for persons with
507 specials needs, low-income households, or very-low-income
508 households or increasing entrepreneurial and job-development
509 opportunities for low-income persons;
510 (III) A neighborhood housing services corporation;
511 (IV) A local housing authority created under chapter 421;
512 (V) A community redevelopment agency created under s.
513 163.356;
514 (VI) A historic preservation district agency or
515 organization;
516 (VII) A regional workforce board;
517 (VIII) A direct-support organization as provided in s.
518 1009.983;
519 (IX) An enterprise zone development agency created under s.
520 290.0056;
521 (X) A community-based organization incorporated under
522 chapter 617 which is recognized as educational, charitable, or
523 scientific pursuant to s. 501(c)(3) of the Internal Revenue Code
524 and whose bylaws and articles of incorporation include
525 affordable housing, economic development, or community
526 development as the primary mission of the corporation;
527 (XI) Units of local government;
528 (XII) Units of state government; or
529 (XIII) Any other agency that the Department of Economic
530 Opportunity designates by rule.
531
532 A contributing person may not have a financial interest in the

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533 eligible sponsor.
534 d. The project must be located in an area which was in an
535 ~~designated an~~ enterprise zone designated pursuant to chapter 290
536 as of May 1, 2015, or a Front Porch Florida Community, unless
537 the project increases access to high-speed broadband capability
538 in a rural community that had an enterprise zone designated
539 pursuant to chapter 290 as of May 1, 2015, ~~for rural communities~~
540 ~~that have enterprise zones~~ but is physically located outside the
541 designated rural zone boundaries. Any project designed to
542 construct or rehabilitate housing for low-income households or
543 very-low-income households or housing opportunities for persons
544 with special needs ~~as those terms are defined in s. 420.9071~~ is
545 exempt from the area requirement of this sub-subparagraph.
546 e.(I) If, during the first 10 business days of the state
547 fiscal year, eligible tax credit applications for projects that
548 provide housing opportunities for persons with special needs or
549 homeownership opportunities for low-income households or very-
550 low-income households ~~as those terms are defined in s. 420.9071~~
551 are received for less than the annual tax credits available for
552 those projects, the Department of Economic Opportunity shall
553 grant tax credits for those applications and grant remaining tax
554 credits on a first-come, first-served basis for subsequent
555 eligible applications received before the end of the state
556 fiscal year. If, during the first 10 business days of the state
557 fiscal year, eligible tax credit applications for projects that
558 provide housing opportunities for persons with special needs or
559 homeownership opportunities for low-income households or very-
560 low-income households ~~as those terms are defined in s. 420.9071~~
561 are received for more than the annual tax credits available for

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562 those projects, the Department of Economic Opportunity shall
563 grant the tax credits for those applications as follows:
564 (A) If tax credit applications submitted for approved
565 projects of an eligible sponsor do not exceed $200,000 in total,
566 the credits shall be granted in full if the tax credit
567 applications are approved.
568 (B) If tax credit applications submitted for approved
569 projects of an eligible sponsor exceed $200,000 in total, the
570 amount of tax credits granted pursuant to sub-sub-sub-
571 subparagraph (A) shall be subtracted from the amount of
572 available tax credits, and the remaining credits shall be
573 granted to each approved tax credit application on a pro rata
574 basis.
575 (II) If, during the first 10 business days of the state
576 fiscal year, eligible tax credit applications for projects other
577 than those that provide housing opportunities for persons with
578 special needs or homeownership opportunities for low-income
579 households or very-low-income households ~~as those terms are~~
580 ~~defined in s. 420.9071~~ are received for less than the annual tax
581 credits available for those projects, the Department of Economic
582 Opportunity shall grant tax credits for those applications and
583 shall grant remaining tax credits on a first-come, first-served
584 basis for subsequent eligible applications received before the
585 end of the state fiscal year. If, during the first 10 business
586 days of the state fiscal year, eligible tax credit applications
587 for projects other than those that provide housing opportunities
588 for persons with special needs or homeownership opportunities
589 for low-income households or very-low-income households ~~as those~~
590 ~~terms are defined in s. 420.9071~~ are received for more than the

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591 annual tax credits available for those projects, the Department
592 of Economic Opportunity shall grant the tax credits for those
593 applications on a pro rata basis.
594 3. Application requirements.—
595 a. An ~~Any~~ eligible sponsor seeking to participate in this
596 program must submit a proposal to the Department of Economic
597 Opportunity which sets forth the name of the sponsor, a
598 description of the project, and the area in which the project is
599 located, together with such supporting information as is
600 prescribed by rule. The proposal must also contain a resolution
601 from the local governmental unit in which the project is located
602 certifying that the project is consistent with local plans and
603 regulations.
604 b. A ~~Any~~ person seeking to participate in this program must
605 submit an application for tax credit to the Department of
606 Economic Opportunity which sets forth the name of the sponsor, a
607 description of the project, and the type, value, and purpose of
608 the contribution. The sponsor shall verify, in writing, the
609 terms of the application and indicate its receipt of the
610 contribution, and such verification must accompany the
611 application for tax credit. The person must submit a separate
612 tax credit application to the Department of Economic Opportunity
613 for each individual contribution that it makes to each
614 individual project.
615 c. A ~~Any~~ person who has received notification from the
616 Department of Economic Opportunity that a tax credit has been
617 approved must apply to the department to receive the refund.
618 Application must be made on the form prescribed for claiming
619 refunds of sales and use taxes and be accompanied by a copy of

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620 the notification. A person may submit only one application for
621 refund to the department within a 12-month period.
622 4. Administration.—
623 a. The Department of Economic Opportunity may adopt rules
624 necessary to administer this paragraph, including rules for the
625 approval or disapproval of proposals by a person.
626 b. The decision of the Department of Economic Opportunity
627 must be in writing, and, if approved, the notification shall
628 state the maximum credit allowable to the person. Upon approval,
629 the Department of Economic Opportunity shall transmit a copy of
630 the decision to the department.
631 c. The Department of Economic Opportunity shall
632 periodically monitor all projects in a manner consistent with
633 available resources to ensure that resources are used in
634 accordance with this paragraph; however, each project must be
635 reviewed at least once every 2 years.
636 d. The Department of Economic Opportunity shall, in
637 consultation with the statewide and regional housing and
638 financial intermediaries, market the availability of the
639 community contribution tax credit program to community-based
640 organizations.
641 5. Expiration.—This paragraph expires June 30, 2018 ~~2016~~;
642 however, any accrued credit carryover that is unused on that
643 date may be used until the expiration of the 3-year carryover
644 period for such credit.
645 (7) MISCELLANEOUS EXEMPTIONS.—Exemptions provided to any
646 entity by this chapter do not inure to any transaction that is
647 otherwise taxable under this chapter when payment is made by a
648 representative or employee of the entity by any means,

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649 including, but not limited to, cash, check, or credit card, even
650 when that representative or employee is subsequently reimbursed
651 by the entity. In addition, exemptions provided to any entity by
652 this subsection do not inure to any transaction that is
653 otherwise taxable under this chapter unless the entity has
654 obtained a sales tax exemption certificate from the department
655 or the entity obtains or provides other documentation as
656 required by the department. Eligible purchases or leases made
657 with such a certificate must be in strict compliance with this
658 subsection and departmental rules, and any person who makes an
659 exempt purchase with a certificate that is not in strict
660 compliance with this subsection and the rules is liable for and
661 shall pay the tax. The department may adopt rules to administer
662 this subsection.
663 (r) *School books and school lunches; institution of higher*
664 *learning prepaid meal plans.*—This exemption applies to school
665 books used in regularly prescribed courses of study, and to
666 school lunches served in public, parochial, or nonprofit schools
667 operated for and attended by pupils of grades K through 12.
668 Yearbooks, magazines, newspapers, directories, bulletins, and
669 similar publications distributed by such educational
670 institutions to their students are also exempt. School books and
671 food sold or served at a college or institution ~~community~~
672 ~~colleges and other institutions~~ of higher learning are taxable,
673 except that prepaid meal plans purchased for use ~~from a college~~
674 ~~or other institution of higher learning~~ by students currently
675 enrolled or preparing to enroll in a ~~at that~~ college or ~~other~~
676 institution of higher learning are exempt. As used in this
677 paragraph, the term “prepaid meal plans” means payment in

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678 advance, or payment using financial aid, once disbursed, to a
679 college or institution of higher learning, or to a management
680 entity under contract to provide prepaid meal plans on behalf of
681 a college or institution of higher learning, for the provision
682 of ~~a~~ defined quantities of dollar equivalencies or meal plans
683 ~~quantity of units~~ that ~~must~~ expire at the end of an academic
684 term and~~,~~ cannot be refunded to the student upon expiration~~, and~~
685 ~~which may only be exchanged for food~~. Prepaid meal plans that
686 contain a defined number of meals or a defined number of dollar
687 equivalencies qualify for this exemption. However, the
688 taxability of the dollar equivalencies of the prepaid meal plans
689 shall be determined upon the plan's use, and tax shall be due
690 when the dollar equivalencies are used to make a purchase if
691 that purchase is otherwise subject to sales tax pursuant to this
692 chapter. As used in this paragraph, the term "dollar
693 equivalencies" includes university-specific dollars on a
694 declining balance, such as flex bucks or dining bucks.
695 (ll) *Parent-teacher organizations, parent-teacher*
696 *associations, and schools having grades K through 12.*—
697 1. Sales or leases to parent-teacher organizations and
698 associations the purpose of which is to raise funds for schools
699 that teach grades K through 12 and that are associated with
700 schools having grades K through 12 are exempt from the tax
701 imposed by this chapter.
702 2. Parent-teacher organizations and associations described
703 in subparagraph 1., and schools having grades K through 12, may
704 pay tax to their suppliers on the cost price of school materials
705 and supplies purchased, rented, or leased for resale or rental
706 to students in grades K through 12, of items sold for

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707 fundraising purposes, and of items sold through vending machines
708 located on the school premises, in lieu of collecting the tax
709 imposed by this chapter from the purchaser. This subparagraph
710 ~~paragraph~~ also applies to food or beverages sold through vending
711 machines located in the student lunchroom or dining room of a
712 school having kindergarten through grade 12.
713 3. In lieu of collecting the tax imposed by this chapter
714 from the purchaser, school support organizations may pay tax to
715 their suppliers on the cost price of food, drink, and supplies
716 necessary to serve such food and drink when the food, drink, and
717 supplies are purchased for resale. For purposes of this
718 subparagraph, the term "school support organization" means an
719 organization whose sole purpose is to raise funds to support
720 extracurricular activities at public, parochial, or nonprofit
721 schools that teach students in grades K through 12.
722 (nnn) Importation of motor vehicles; active United States
723 Armed Forces members.-The importation of a motor vehicle
724 purchased and used for 6 months or more in a foreign country by
725 an active member of the United States Armed Forces or his or her
726 spouse is also exempt from the tax imposed by this chapter when
727 the vehicle is imported, registered, or titled in this state for
728 personal use by the member or his or her spouse. Proof of the
729 active status of the member, and, when applicable, proof of the
730 spouse's relationship to the member, must be provided when the
731 vehicle is titled and registered in this state.
732 Section 15. (1) The executive director of the Department of
733 Revenue is authorized, and all conditions are deemed to be met,
734 to adopt emergency rules pursuant to s. 120.54(4), Florida
735 Statutes, for the purpose of implementing the amendments made by

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736 this act to ss. 202.12, 202.27, and 212.08(7), Florida Statutes.
737 (2) Notwithstanding any other provision of law, emergency
738 rules adopted pursuant to subsection (1) are effective for 6
739 months after adoption and may be renewed during the pendency of
740 procedures to adopt permanent rules addressing the subject of
741 the emergency rules.
742 (3) This section expires July 1, 2018.
743 Section 16. Effective September 1, 2015, paragraph (d) of
744 subsection (6) of section 212.20, Florida Statutes, is amended
745 to read:
746 212.20 Funds collected, disposition; additional powers of
747 department; operational expense; refund of taxes adjudicated
748 unconstitutionally collected.—
749 (6) Distribution of all proceeds under this chapter and ss.
750 202.18(1)(b) and (2)(b) and 203.01(1)(a)3. is as follows:
751 (d) The proceeds of all other taxes and fees imposed
752 pursuant to this chapter or remitted pursuant to s. 202.18(1)(b)
753 and (2)(b) shall be distributed as follows:
754 1. In any fiscal year, the greater of $500 million, minus
755 an amount equal to 4.6 percent of the proceeds of the taxes
756 collected pursuant to chapter 201, or 5.2 percent of all other
757 taxes and fees imposed pursuant to this chapter or remitted
758 pursuant to s. 202.18(1)(b) and (2)(b) shall be deposited in
759 monthly installments into the General Revenue Fund.
760 2. After the distribution under subparagraph 1., 8.9744
761 ~~8.8854~~ percent of the amount remitted by a sales tax dealer
762 located within a participating county pursuant to s. 218.61
763 shall be transferred into the Local Government Half-cent Sales
764 Tax Clearing Trust Fund. Beginning July 1, 2003, the amount to

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765 be transferred shall be reduced by 0.1 percent, and the
766 department shall distribute this amount to the Public Employees
767 Relations Commission Trust Fund less $5,000 each month, which
768 shall be added to the amount calculated in subparagraph 3. and
769 distributed accordingly.
770 3. After the distribution under subparagraphs 1. and 2.,
771 0.0966 ~~0.0956~~ percent shall be transferred to the Local
772 Government Half-cent Sales Tax Clearing Trust Fund and
773 distributed pursuant to s. 218.65.
774 4. After the distributions under subparagraphs 1., 2., and
775 3., 2.0810 ~~2.0603~~ percent of the available proceeds shall be
776 transferred monthly to the Revenue Sharing Trust Fund for
777 Counties pursuant to s. 218.215.
778 5. After the distributions under subparagraphs 1., 2., and
779 3., 1.3653 ~~1.3517~~ percent of the available proceeds shall be
780 transferred monthly to the Revenue Sharing Trust Fund for
781 Municipalities pursuant to s. 218.215. If the total revenue to
782 be distributed pursuant to this subparagraph is at least as
783 great as the amount due from the Revenue Sharing Trust Fund for
784 Municipalities and the former Municipal Financial Assistance
785 Trust Fund in state fiscal year 1999-2000, no municipality shall
786 receive less than the amount due from the Revenue Sharing Trust
787 Fund for Municipalities and the former Municipal Financial
788 Assistance Trust Fund in state fiscal year 1999-2000. If the
789 total proceeds to be distributed are less than the amount
790 received in combination from the Revenue Sharing Trust Fund for
791 Municipalities and the former Municipal Financial Assistance
792 Trust Fund in state fiscal year 1999-2000, each municipality
793 shall receive an amount proportionate to the amount it was due

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794 in state fiscal year 1999-2000.
795 6. Of the remaining proceeds:
796 a. In each fiscal year, the sum of $29,915,500 shall be
797 divided into as many equal parts as there are counties in the
798 state, and one part shall be distributed to each county. The
799 distribution among the several counties must begin each fiscal
800 year on or before January 5th and continue monthly for a total
801 of 4 months. If a local or special law required that any moneys
802 accruing to a county in fiscal year 1999-2000 under the then-
803 existing provisions of s. 550.135 be paid directly to the
804 district school board, special district, or a municipal
805 government, such payment must continue until the local or
806 special law is amended or repealed. The state covenants with
807 holders of bonds or other instruments of indebtedness issued by
808 local governments, special districts, or district school boards
809 before July 1, 2000, that it is not the intent of this
810 subparagraph to adversely affect the rights of those holders or
811 relieve local governments, special districts, or district school
812 boards of the duty to meet their obligations as a result of
813 previous pledges or assignments or trusts entered into which
814 obligated funds received from the distribution to county
815 governments under then-existing s. 550.135. This distribution
816 specifically is in lieu of funds distributed under s. 550.135
817 before July 1, 2000.
818 b. The department shall distribute $166,667 monthly to each
819 applicant certified as a facility for a new or retained
820 professional sports franchise pursuant to s. 288.1162. Up to
821 $41,667 shall be distributed monthly by the department to each
822 certified applicant as defined in s. 288.11621 for a facility

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823 for a spring training franchise. However, not more than $416,670
824 may be distributed monthly in the aggregate to all certified
825 applicants for facilities for spring training franchises.
826 Distributions begin 60 days after such certification and
827 continue for not more than 30 years, except as otherwise
828 provided in s. 288.11621. A certified applicant identified in
829 this sub-subparagraph may not receive more in distributions than
830 expended by the applicant for the public purposes provided in s.
831 288.1162(5) or s. 288.11621(3).
832 c. Beginning 30 days after notice by the Department of
833 Economic Opportunity to the Department of Revenue that an
834 applicant has been certified as the professional golf hall of
835 fame pursuant to s. 288.1168 and is open to the public, $166,667
836 shall be distributed monthly, for up to 300 months, to the
837 applicant.
838 d. Beginning 30 days after notice by the Department of
839 Economic Opportunity to the Department of Revenue that the
840 applicant has been certified as the International Game Fish
841 Association World Center facility pursuant to s. 288.1169, and
842 the facility is open to the public, $83,333 shall be distributed
843 monthly, for up to 168 months, to the applicant. This
844 distribution is subject to reduction pursuant to s. 288.1169. A
845 lump sum payment of $999,996 shall be made after certification
846 and before July 1, 2000.
847 e. The department shall distribute up to $83,333 monthly to
848 each certified applicant as defined in s. 288.11631 for a
849 facility used by a single spring training franchise, or up to
850 $166,667 monthly to each certified applicant as defined in s.
851 288.11631 for a facility used by more than one spring training

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852 franchise. Monthly distributions begin 60 days after such
853 certification or July 1, 2016, whichever is later, and continue
854 for not more than 20 years to each certified applicant as
855 defined in s. 288.11631 for a facility used by a single spring
856 training franchise or not more than 25 years to each certified
857 applicant as defined in s. 288.11631 for a facility used by more
858 than one spring training franchise. A certified applicant
859 identified in this sub-subparagraph may not receive more in
860 distributions than expended by the applicant for the public
861 purposes provided in s. 288.11631(3).
862 f. Beginning 45 days after notice by the Department of
863 Economic Opportunity to the Department of Revenue that an
864 applicant has been approved by the Legislature and certified by
865 the Department of Economic Opportunity under s. 288.11625 or
866 upon a date specified by the Department of Economic Opportunity
867 as provided under s. 288.11625(6)(d), the department shall
868 distribute each month an amount equal to one-twelfth of the
869 annual distribution amount certified by the Department of
870 Economic Opportunity for the applicant. The department may not
871 distribute more than $7 million in the 2014-2015 fiscal year or
872 more than $13 million annually thereafter under this sub-
873 subparagraph.
874 g. Beginning December 1, 2015, and ending June 30, 2016,
875 the department shall distribute $26,286 monthly to the State
876 Transportation Trust Fund. Beginning July 1, 2016, the
877 department shall distribute $15,333 monthly to the State
878 Transportation Trust Fund.
879 7. All other proceeds must remain in the General Revenue
880 Fund.

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881 Section 17. If a communications services dealer is unable
882 to implement the reduction in communications services tax rates
883 specified in s. 202.12(1)(a) and (b), Florida Statutes, as
884 amended by this act, by July 1, 2015, the dealer must remit all
885 taxes collected at the previous rate during the implementation
886 period to the Department of Revenue, and:
887 (1) Must begin collecting tax at the rates specified in s.
888 202.12(1)(a) and (b), Florida Statutes, as amended by this act,
889 by October 1, 2015.
890 (2) Must credit each customer the amount of any tax
891 collected on bills dated on or after July 1, 2015, which exceeds
892 the tax that is due under s. 202.12(1)(a) and (b), Florida
893 Statutes, as amended by this act. Such credit must be provided
894 to each affected customer's account by December 31, 2015.
895 (3) May take a credit on its communications services tax
896 return for the amounts that have been credited to customers.
897 Section 18. Effective upon this act becoming a law,
898 paragraphs (d) and (t) of subsection (1) of section 220.03,
899 Florida Statutes, are amended to read:
900 220.03 Definitions.—
901 (1) SPECIFIC TERMS.—When used in this code, and when not
902 otherwise distinctly expressed or manifestly incompatible with
903 the intent thereof, the following terms shall have the following
904 meanings:
905 (d) "Community contribution" means the grant by a business
906 firm of any of the following items:
907 1. Cash or other liquid assets.
908 2. Real property.
909 3. Goods or inventory.

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910 4. Other physical resources as identified by the
911 department.
912
913 This paragraph expires June 30, 2018 ~~on the date specified in s.~~
914 ~~290.016 for the expiration of the Florida Enterprise Zone Act~~.
915 (t) "Project" means any activity undertaken by an eligible
916 sponsor, as defined in s. 220.183(2)(c), which is designed to
917 construct, improve, or substantially rehabilitate housing that
918 is affordable to low-income or very-low-income households as
919 defined in s. 420.9071(19) and (28); designed to provide housing
920 opportunities for persons with special needs as defined in s.
921 420.0004; designed to provide commercial, industrial, or public
922 resources and facilities; or designed to improve entrepreneurial
923 and job-development opportunities for low-income persons. A
924 project may be the investment necessary to increase access to
925 high-speed broadband capability in a rural community that had an
926 enterprise zone designated pursuant to chapter 290 as of May 1,
927 2015 ~~rural communities with enterprise zones~~, including projects
928 that result in improvements to communications assets that are
929 owned by a business. A project may include the provision of
930 museum educational programs and materials that are directly
931 related to any project approved between January 1, 1996, and
932 December 31, 1999, and located in an area that was in an
933 enterprise zone designated pursuant to s. 290.0065 as of May 1,
934 2015. This paragraph does not preclude projects that propose to
935 construct or rehabilitate low-income or very-low-income housing
936 on scattered sites or housing opportunities for persons with
937 special needs as defined in s. 420.0004. With respect to
938 housing, contributions may be used to pay the following eligible

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939 project-related activities:
940 1. Project development, impact, and management fees for
941 special needs, low-income, or very-low-income housing projects;
942 2. Down payment and closing costs for eligible persons, as
943 defined in s. 420.9071(19) and (28);
944 3. Administrative costs, including housing counseling and
945 marketing fees, not to exceed 10 percent of the community
946 contribution, directly related to special needs, low-income, or
947 very-low-income projects; and
948 4. Removal of liens recorded against residential property
949 by municipal, county, or special-district local governments when
950 satisfaction of the lien is a necessary precedent to the
951 transfer of the property to an eligible person, as defined in s.
952 420.9071(19) and (28), for the purpose of promoting home
953 ownership. Contributions for lien removal must be received from
954 a nonrelated third party.
955
956 ~~The provisions of~~ This paragraph expires ~~shall expire and be~~
957 ~~void on~~ June 30, 2018 ~~2015~~.
958 Section 19. Paragraph (c) of subsection (1), paragraphs
959 (b), (c), and (d) of subsection (2), and subsection (5) of
960 section 220.183, Florida Statutes, are amended to read:
961 220.183 Community contribution tax credit.—
962 (1) AUTHORIZATION TO GRANT COMMUNITY CONTRIBUTION TAX
963 CREDITS; LIMITATIONS ON INDIVIDUAL CREDITS AND PROGRAM
964 SPENDING.—
965 (c) The total amount of tax credit which may be granted for
966 all programs approved under this section, s. 212.08(5)(p), and
967 s. 624.5105 is $18.4 million in the 2015-2016 fiscal year, $21.4

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968 million in the 2016-2017 fiscal year, and $21.4 million in the
969 2017-2018 fiscal year ~~annually~~ for projects that provide housing
970 opportunities for persons with special needs as defined in s.
971 420.0004 and homeownership opportunities for low-income
972 households or very-low-income households as defined in s.
973 420.9071 and $3.5 million annually for all other projects.
974 (2) ELIGIBILITY REQUIREMENTS.—
975 (b)1. All community contributions must be reserved
976 exclusively for use in projects as defined in s. 220.03(1)(t).
977 2. If, during the first 10 business days of the state
978 fiscal year, eligible tax credit applications for projects that
979 provide housing opportunities for persons with special needs as
980 defined in s. 420.0004 or homeownership opportunities for low-
981 income or very-low-income households as defined in s.
982 420.9071(19) and (28) are received for less than the annual tax
983 credits available for those projects, the Department of Economic
984 Opportunity shall grant tax credits for those applications and
985 shall grant remaining tax credits on a first-come, first-served
986 basis for any subsequent eligible applications received before
987 the end of the state fiscal year. If, during the first 10
988 business days of the state fiscal year, eligible tax credit
989 applications for projects that provide housing opportunities for
990 persons with special needs as defined in s. 420.0004 or
991 homeownership opportunities for low-income or very-low-income
992 households as defined in s. 420.9071(19) and (28) are received
993 for more than the annual tax credits available for those
994 projects, the Department of Economic Opportunity shall grant the
995 tax credits for those applications as follows:
996 a. If tax credit applications submitted for approved

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997 projects of an eligible sponsor do not exceed $200,000 in total,
998 the credit shall be granted in full if the tax credit
999 applications are approved.
1000 b. If tax credit applications submitted for approved
1001 projects of an eligible sponsor exceed $200,000 in total, the
1002 amount of tax credits granted under sub-subparagraph a. shall be
1003 subtracted from the amount of available tax credits, and the
1004 remaining credits shall be granted to each approved tax credit
1005 application on a pro rata basis.
1006 3. If, during the first 10 business days of the state
1007 fiscal year, eligible tax credit applications for projects other
1008 than those that provide housing opportunities for persons with
1009 special needs as defined in s. 420.0004 or homeownership
1010 opportunities for low-income or very-low-income households as
1011 defined in s. 420.9071(19) and (28) are received for less than
1012 the annual tax credits available for those projects, the
1013 Department of Economic Opportunity shall grant tax credits for
1014 those applications and shall grant remaining tax credits on a
1015 first-come, first-served basis for any subsequent eligible
1016 applications received before the end of the state fiscal year.
1017 If, during the first 10 business days of the state fiscal year,
1018 eligible tax credit applications for projects other than those
1019 that provide housing opportunities for persons with special
1020 needs as defined in s. 420.0004 or homeownership opportunities
1021 for low-income or very-low-income households as defined in s.
1022 420.9071(19) and (28) are received for more than the annual tax
1023 credits available for those projects, the Department of Economic
1024 Opportunity shall grant the tax credits for those applications
1025 on a pro rata basis.

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1026 (c) The project must be undertaken by an "eligible
1027 sponsor," defined here as:
1028 1. A community action program;
1029 2. A nonprofit community-based development organization
1030 whose mission is the provision of housing for persons with
1031 special needs or low-income or very-low-income households or
1032 increasing entrepreneurial and job-development opportunities for
1033 low-income persons;
1034 3. A neighborhood housing services corporation;
1035 4. A local housing authority, created pursuant to chapter
1036 421;
1037 5. A community redevelopment agency, created pursuant to s.
1038 163.356;
1039 6. A historic preservation district agency or organization;
1040 7. A regional workforce board;
1041 8. A direct-support organization as provided in s.
1042 1009.983;
1043 9. An enterprise zone development agency created pursuant
1044 to s. 290.0056;
1045 10. A community-based organization incorporated under
1046 chapter 617 which is recognized as educational, charitable, or
1047 scientific pursuant to s. 501(c)(3) of the Internal Revenue Code
1048 and whose bylaws and articles of incorporation include
1049 affordable housing, economic development, or community
1050 development as the primary mission of the corporation;
1051 11. Units of local government;
1052 12. Units of state government; or
1053 13. Such other agency as the Department of Economic
1054 Opportunity may, from time to time, designate by rule.

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1055
1056 In no event shall a contributing business firm have a financial
1057 interest in the eligible sponsor.
1058 (d) The project shall be located in an area that was
1059 designated as an enterprise zone pursuant to chapter 290 as of
1060 May 1, 2015, or a Front Porch Florida Community. Any project
1061 designed to construct or rehabilitate housing for low-income or
1062 very-low-income households as defined in s. 420.9071(19) and
1063 (28) or provide housing opportunities for persons with special
1064 needs as defined in s. 420.0004 is exempt from the area
1065 requirement of this paragraph. This section does not preclude
1066 projects that propose to construct or rehabilitate housing for
1067 low-income or very-low-income households on scattered sites or
1068 provide housing opportunities for persons with special needs.
1069 Any project designed to provide increased access to high-speed
1070 broadband capabilities which includes coverage of a rural
1071 enterprise zone may locate the project's infrastructure in any
1072 area of a rural county.
1073 (5) EXPIRATION.—The provisions of this section, except
1074 paragraph (1)(e), expire ~~and are void on~~ June 30, 2018 ~~2016~~.
1075 Section 20. Paragraph (f) of subsection (2) of section
1076 220.1845, Florida Statutes, is amended to read:
1077 220.1845 Contaminated site rehabilitation tax credit.—
1078 (2) AUTHORIZATION FOR TAX CREDIT; LIMITATIONS.—
1079 (f) The total amount of the tax credits which may be
1080 granted under this section is $21.6 million in the 2015-2016
1081 fiscal year and $5 million annually thereafter.
1082 Section 21. Subsection (2) of section 220.196, Florida
1083 Statutes, is amended to read:

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1084 220.196 Research and development tax credit.—
1085 (2) TAX CREDIT.—
1086 (a) As provided in this section ~~Subject to the limitations~~
1087 ~~contained in paragraph (c)~~, a business enterprise is eligible
1088 for a credit against the tax imposed by this chapter if it: ~~the~~
1089 ~~business enterprise~~
1090 1. Has qualified research expenses in this state in the
1091 taxable year exceeding the base amount; ~~and, for the same~~
1092 ~~taxable year,~~
1093 2. Claims and is allowed a research credit for such
1094 qualified research expenses under 26 U.S.C. s. 41 for the same
1095 taxable year as subparagraph 1.; and
1096 3. Is a qualified target industry business as defined in s.
1097 288.106(2)(n). Only qualified target industry businesses in the
1098 manufacturing, life sciences, information technology, aviation
1099 and aerospace, homeland security and defense, cloud information
1100 technology, marine sciences, materials science, and
1101 nanotechnology industries may qualify for a tax credit under
1102 this section. A business applying for a credit pursuant to this
1103 section shall include a letter from the Department of Economic
1104 Opportunity certifying whether the business meets the
1105 requirements of this subparagraph with its application for
1106 credit. The Department of Economic Opportunity shall provide
1107 such a letter upon receiving a request.
1108 (b) ~~(a)~~ The tax credit shall be 10 percent of the excess
1109 qualified research expenses over the base amount. However, the
1110 maximum tax credit for a business enterprise that has not been
1111 in existence for at least 4 taxable years immediately preceding
1112 the taxable year is reduced by 25 percent for each taxable year

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1113 for which the business enterprise, or a predecessor corporation
1114 that was a business enterprise, did not exist.
1115 (c) ~~(b)~~ The credit taken in any taxable year may not exceed
1116 50 percent of the business enterprise's remaining net income tax
1117 liability under this chapter after all other credits have been
1118 applied under s. 220.02(8).
1119 (d) ~~(c)~~ Any unused credit authorized under this section may
1120 be carried forward and claimed by the taxpayer for up to 5
1121 years.
1122 (e) ~~(d)~~ The combined total amount of tax credits which may
1123 be granted to all business enterprises under this section during
1124 any calendar year is $9 million, except that the total amount
1125 that may be awarded in the 2016 calendar year is $23 million.
1126 Applications may be filed with the department on or after March
1127 20 and before March 27 for qualified research expenses incurred
1128 within the preceding calendar year. If the total~~, and~~ credits
1129 for all applicants exceed the maximum amount allowed under this
1130 paragraph, the credits shall be allocated on a prorated basis
1131 ~~granted in the order in which completed applications are~~
1132 ~~received~~.
1133 Section 22. Subsections (4), (5), and (11) of section
1134 376.30781, Florida Statutes, are amended to read:
1135 376.30781 Tax credits for rehabilitation of drycleaning-
1136 solvent-contaminated sites and brownfield sites in designated
1137 brownfield areas; application process; rulemaking authority;
1138 revocation authority.—
1139 (4) The Department of Environmental Protection is
1140 responsible for allocating the tax credits provided for in s.
1141 220.1845, which may not exceed a total of $21.6 million in tax

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1142 credits in the 2015-2016 fiscal year and $5 million in tax
1143 credits annually thereafter.
1144 (5) To claim the credit for site rehabilitation or solid
1145 waste removal, each tax credit applicant must apply to the
1146 Department of Environmental Protection for an allocation of the
1147 ~~$5 million~~ annual credit provided in s. 220.1845 by filing a tax
1148 credit application with the Division of Waste Management on a
1149 form developed by the Department of Environmental Protection in
1150 cooperation with the Department of Revenue. The form shall
1151 include an affidavit from each tax credit applicant certifying
1152 that all information contained in the application, including all
1153 records of costs incurred and claimed in the tax credit
1154 application, are true and correct. If the application is
1155 submitted pursuant to subparagraph (3)(a)2., the form must
1156 include an affidavit signed by the real property owner stating
1157 that it is not, and has never been, the owner or operator of the
1158 drycleaning facility where the contamination exists. Approval of
1159 tax credits must be accomplished on a first-come, first-served
1160 basis based upon the date and time complete applications are
1161 received by the Division of Waste Management, subject to the
1162 limitations of subsection (14). To be eligible for a tax credit,
1163 the tax credit applicant must:
1164 (a) For site rehabilitation tax credits, have entered into
1165 a voluntary cleanup agreement with the Department of
1166 Environmental Protection for a drycleaning-solvent-contaminated
1167 site or a Brownfield Site Rehabilitation Agreement, as
1168 applicable, and have paid all deductibles pursuant to s.
1169 376.3078(3)(e) for eligible drycleaning-solvent-cleanup program
1170 sites, as applicable. A site rehabilitation tax credit applicant

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1171 must submit only a single completed application per site for
1172 each calendar year's site rehabilitation costs. A site
1173 rehabilitation application must be received by the Division of
1174 Waste Management of the Department of Environmental Protection
1175 by January 31 of the year after the calendar year for which site
1176 rehabilitation costs are being claimed in a tax credit
1177 application. All site rehabilitation costs claimed must have
1178 been for work conducted between January 1 and December 31 of the
1179 year for which the application is being submitted. All payment
1180 requests must have been received and all costs must have been
1181 paid prior to submittal of the tax credit application, but no
1182 later than January 31 of the year after the calendar year for
1183 which site rehabilitation costs are being claimed.
1184 (b) For solid waste removal tax credits, have entered into
1185 a brownfield site rehabilitation agreement with the Department
1186 of Environmental Protection. A solid waste removal tax credit
1187 applicant must submit only a single complete application per
1188 brownfield site, as defined in the brownfield site
1189 rehabilitation agreement, for solid waste removal costs. A solid
1190 waste removal tax credit application must be received by the
1191 Division of Waste Management of the Department of Environmental
1192 Protection subsequent to the completion of the requirements
1193 listed in paragraph (3)(e).
1194 (11) If a tax credit applicant does not receive a tax
1195 credit allocation due to an exhaustion of the ~~$5 million~~ annual
1196 tax credit provided in s. 220.1845 ~~authorization~~, such
1197 application will then be included in the same first-come, first-
1198 served order in the next year's annual tax credit allocation, if
1199 any, based on the prior year application.

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1200 Section 23. Subsection (8) of section 624.509, Florida
1201 Statutes, is amended to read:
1202 624.509 Premium tax; rate and computation.—
1203 (8) The premium tax authorized by this section may not be
1204 imposed on:
1205 (a) Any portion of the title insurance premium, as defined
1206 in s. 627.7711, retained by a title insurance agent or agency.
1207 It is the intent of the Legislature that ~~the continuation of~~
1208 this exemption be contingent on title insurers adding employees
1209 to their payroll. ~~Between July 1, 2014, and July 1, 2016, title~~
1210 ~~insurers currently holding a valid certificate of authority from~~
1211 ~~this state shall, in the aggregate, add a minimum of 600~~
1212 ~~Florida-based employees to their payroll, as verified by the~~
1213 ~~Department of Economic Opportunity. The department shall submit~~
1214 ~~such verification to the President of the Senate and the Speaker~~
1215 ~~of the House of Representatives by October 1, 2016.~~ This
1216 paragraph expires December 31, 2017, unless ~~reenacted by~~ the
1217 Department of Economic Opportunity determines that title
1218 insurers holding a valid certificate of authority as of July 1,
1219 2014, have added, in aggregate, at least 600 Florida-based full-
1220 time equivalent positions above those existing on July 1, 2014,
1221 including positions obtained from a temporary employment agency
1222 or employee leasing company or through a union agreement or
1223 coemployment under a professional employer organization
1224 agreement by July 1, 2017. For purposes of this paragraph, the
1225 term "full-time equivalent position" means a position in which
1226 the employee works an average of at least 36 hours per week each
1227 month.
1228 1. The Department of Economic Opportunity may verify

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1229 information provided by title insurers concerning additional
1230 positions created with any appropriate agency or authority,
1231 including the Department of Revenue.
1232 2. To facilitate verification of additional positions
1233 created by title insurers, the Department of Economic
1234 Opportunity may provide a list of employees holding additional
1235 positions created by title insurers to any appropriate agency or
1236 authority, including the Department of Revenue.
1237 3. The Department of Economic Opportunity shall submit such
1238 determination to the President of the Senate, the Speaker of the
1239 House of Representatives, and the Department of Revenue by
1240 October 1, 2017. ~~Legislature before that date; or~~
1241 (b) Receipts of annuity premiums or considerations paid by
1242 holders in this state if the tax savings derived are credited to
1243 the annuity holders. Upon request by the Department of Revenue,
1244 an insurer availing itself of this provision shall submit to the
1245 department evidence that establishes that the tax savings
1246 derived have been credited to annuity holders. As used in this
1247 paragraph, the term “holders” includes employers contributing to
1248 an employee’s pension, annuity, or profit-sharing plan.
1249 Section 24. Paragraph (c) of subsection (1), paragraphs (d)
1250 and (e) of subsection (2), and subsection (6) of section
1251 624.5105, Florida Statutes, are amended to read:
1252 624.5105 Community contribution tax credit; authorization;
1253 limitations; eligibility and application requirements;
1254 administration; definitions; expiration.—
1255 (1) AUTHORIZATION TO GRANT TAX CREDITS; LIMITATIONS.—
1256 (c) The total amount of tax credit which may be granted for
1257 all programs approved under this section and ss. 212.08(5)(p)

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1258 and 220.183 is $18.4 million in the 2015-2016 fiscal year, $21.4
1259 million in the 2016-2017 fiscal year, and $21.4 million in the
1260 2017-2018 fiscal year ~~annually~~ for projects that provide housing
1261 opportunities for persons with special needs as defined in s.
1262 420.0004 or homeownership opportunities for low-income or very-
1263 low-income households as defined in s. 420.9071 and $3.5 million
1264 annually for all other projects.
1265 (2) ELIGIBILITY REQUIREMENTS.—
1266 (d) The project shall be located in an area that was
1267 designated as an enterprise zone pursuant to chapter 290 as of
1268 May 1, 2015, or a Front Porch Community. Any project designed to
1269 provide housing opportunities for persons with special needs as
1270 defined in s. 420.0004 or to construct or rehabilitate housing
1271 for low-income or very-low-income households as defined in s.
1272 420.9071(19) and (28) is exempt from the area requirement of
1273 this paragraph.
1274 (e)1. If, during the first 10 business days of the state
1275 fiscal year, eligible tax credit applications for projects that
1276 provide housing opportunities for persons with special needs as
1277 defined in s. 420.0004 or homeownership opportunities for low-
1278 income or very-low-income households as defined in s.
1279 420.9071(19) and (28) are received for less than the annual tax
1280 credits available for those projects, the Department of Economic
1281 Opportunity shall grant tax credits for those applications and
1282 shall grant remaining tax credits on a first-come, first-served
1283 basis for any subsequent eligible applications received before
1284 the end of the state fiscal year. If, during the first 10
1285 business days of the state fiscal year, eligible tax credit
1286 applications for projects that provide housing opportunities for

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1287 persons with special needs as defined in s. 420.0004 or
1288 homeownership opportunities for low-income or very-low-income
1289 households as defined in s. 420.9071(19) and (28) are received
1290 for more than the annual tax credits available for those
1291 projects, the Department of Economic Opportunity shall grant the
1292 tax credits for those applications as follows:
1293 a. If tax credit applications submitted for approved
1294 projects of an eligible sponsor do not exceed $200,000 in total,
1295 the credits shall be granted in full if the tax credit
1296 applications are approved.
1297 b. If tax credit applications submitted for approved
1298 projects of an eligible sponsor exceed $200,000 in total, the
1299 amount of tax credits granted under sub-subparagraph a. shall be
1300 subtracted from the amount of available tax credits, and the
1301 remaining credits shall be granted to each approved tax credit
1302 application on a pro rata basis.
1303 2. If, during the first 10 business days of the state
1304 fiscal year, eligible tax credit applications for projects other
1305 than those that provide housing opportunities for persons with
1306 special needs as defined in s. 420.0004 or homeownership
1307 opportunities for low-income or very-low-income households as
1308 defined in s. 420.9071(19) and (28) are received for less than
1309 the annual tax credits available for those projects, the
1310 Department of Economic Opportunity shall grant tax credits for
1311 those applications and shall grant remaining tax credits on a
1312 first-come, first-served basis for any subsequent eligible
1313 applications received before the end of the state fiscal year.
1314 If, during the first 10 business days of the state fiscal year,
1315 eligible tax credit applications for projects other than those

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1316 that provide housing opportunities for persons with special
1317 needs as defined in s. 420.0004 or homeownership opportunities
1318 for low-income or very-low-income households as defined in s.
1319 420.9071(19) and (28) are received for more than the annual tax
1320 credits available for those projects, the Department of Economic
1321 Opportunity shall grant the tax credits for those applications
1322 on a pro rata basis.
1323 (6) EXPIRATION.—The provisions of this section, except
1324 paragraph (1)(e), expire ~~and are void on~~ June 30, 2018 ~~2016~~.
1325 Section 25. For the purpose of incorporating the amendment
1326 made by this act to section 220.183, Florida Statutes, in a
1327 reference thereto, subsection (8) of section 220.02, Florida
1328 Statutes, is reenacted to read:
1329 220.02 Legislative intent.—
1330 (8) It is the intent of the Legislature that credits
1331 against either the corporate income tax or the franchise tax be
1332 applied in the following order: those enumerated in s. 631.828,
1333 those enumerated in s. 220.191, those enumerated in s. 220.181,
1334 those enumerated in s. 220.183, those enumerated in s. 220.182,
1335 those enumerated in s. 220.1895, those enumerated in s. 220.195,
1336 those enumerated in s. 220.184, those enumerated in s. 220.186,
1337 those enumerated in s. 220.1845, those enumerated in s. 220.19,
1338 those enumerated in s. 220.185, those enumerated in s. 220.1875,
1339 those enumerated in s. 220.192, those enumerated in s. 220.193,
1340 those enumerated in s. 288.9916, those enumerated in s.
1341 220.1899, those enumerated in s. 220.194, and those enumerated
1342 in s. 220.196.
1343 Section 26. For the purpose of incorporating the amendment
1344 made by this act to section 624.5105, Florida Statutes, in a

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1345 reference thereto, paragraph (g) of subsection (1) of section
1346 220.183, Florida Statutes, is reenacted to read:
1347 220.183 Community contribution tax credit.—
1348 (1) AUTHORIZATION TO GRANT COMMUNITY CONTRIBUTION TAX
1349 CREDITS; LIMITATIONS ON INDIVIDUAL CREDITS AND PROGRAM
1350 SPENDING.—
1351 (g) A taxpayer who is eligible to receive the credit
1352 provided for in s. 624.5105 is not eligible to receive the
1353 credit provided by this section.
1354 Section 27. For the purpose of incorporating the amendments
1355 made by this act to sections 212.08, 220.183, and 624.5105,
1356 Florida Statutes, in references thereto, paragraph (a) of
1357 subsection (4) of section 377.809, Florida Statutes, is
1358 reenacted to read:
1359 377.809 Energy Economic Zone Pilot Program.—
1360 (4)(a) Beginning July 1, 2012, all the incentives and
1361 benefits provided for enterprise zones pursuant to state law
1362 shall be available to the energy economic zones designated
1363 pursuant to this section on or before July 1, 2010. In order to
1364 provide incentives, by March 1, 2012, each local governing body
1365 that has jurisdiction over an energy economic zone must, by
1366 local ordinance, establish the boundary of the energy economic
1367 zone, specify applicable energy-efficiency standards, and
1368 determine eligibility criteria for the application of state and
1369 local incentives and benefits in the energy economic zone.
1370 However, in order to receive benefits provided under s. 288.106,
1371 a business must be a qualified target industry business under s.
1372 288.106 for state purposes. An energy economic zone’s boundary
1373 may be revised by local ordinance. Such incentives and benefits

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1374 include those in ss. 212.08, 212.096, 220.181, 220.182, 220.183,
1375 288.106, and 624.5105 and the public utility discounts provided
1376 in s. 290.007(8). The exemption provided in s. 212.08(5)(c)
1377 shall be for renewable energy as defined in s. 377.803. For
1378 purposes of this section, any applicable requirements for
1379 employee residency for higher refund or credit thresholds must
1380 be based on employee residency in the energy economic zone or an
1381 enterprise zone. A business in an energy economic zone may also
1382 be eligible for funding under ss. 288.047 and 445.003, and a
1383 transportation project in an energy economic zone shall be
1384 provided priority in funding under s. 339.2821. Other projects
1385 shall be given priority ranking to the extent practicable for
1386 grants administered under state energy programs.
1387 Section 28. Clothes, school supplies, and personal
1388 computers and personal computer-related accessories sales tax
1389 holiday.—
1390 (1) The tax levied under chapter 212, Florida Statutes, may
1391 not be collected during the period from 12:01 a.m. on August 7,
1392 2015, through 11:59 p.m. on August 16, 2015, on the retail sale
1393 of:
1394 (a) Clothing, wallets, or bags, including handbags,
1395 backpacks, fanny packs, and diaper bags, but excluding
1396 briefcases, suitcases, and other garment bags, having a sales
1397 price of $100 or less per item. As used in this paragraph, the
1398 term “clothing” means:
1399 1. Any article of wearing apparel intended to be worn on or
1400 about the human body, excluding watches, watchbands, jewelry,
1401 umbrellas, and handkerchiefs; and
1402 2. All footwear, excluding skis, swim fins, roller blades,

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1403 and skates.
1404 (b) School supplies having a sales price of $15 or less per
1405 item. As used in this paragraph, the term "school supplies"
1406 means pens, pencils, erasers, crayons, notebooks, notebook
1407 filler paper, legal pads, binders, lunch boxes, construction
1408 paper, markers, folders, poster board, composition books, poster
1409 paper, scissors, cellophane tape, glue or paste, rulers,
1410 computer disks, protractors, compasses, and calculators.
1411 (2) The tax levied under chapter 212, Florida
1412 Statutes, may not be collected during the period from 12:01 a.m.
1413 on August 7, 2015, through 11:59 p.m. on August 16, 2015, on the
1414 first $750 of the sales price of personal computers or personal
1415 computer-related accessories purchased for noncommercial home or
1416 personal use. As used in this subsection, the term:
1417 (a) "Personal computers" includes electronic book readers,
1418 laptops, desktops, handhelds, tablets, or tower computers. The
1419 term does not include cellular telephones, video game consoles,
1420 digital media receivers, or devices that are not primarily
1421 designed to process data.
1422 (b) "Personal computer-related accessories" includes
1423 keyboards, mice, personal digital assistants, monitors, other
1424 peripheral devices, modems, routers, and nonrecreational
1425 software, regardless of whether the accessories are used in
1426 association with a personal computer base unit. The term does
1427 not include furniture or systems, devices, software, or
1428 peripherals that are designed or intended primarily for
1429 recreational use.
1430 (c) "Monitors" does not include devices that include a
1431 television tuner.

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1432 (3) The tax exemptions provided in this section do not
1433 apply to sales within a theme park or entertainment complex as
1434 defined in s. 509.013(9), Florida Statutes, within a public
1435 lodging establishment as defined in s. 509.013(4), Florida
1436 Statutes, or within an airport as defined in s. 330.27(2),
1437 Florida Statutes.
1438 (4) The Department of Revenue may, and all conditions are
1439 deemed met to, adopt emergency rules pursuant to ss. 120.536(1)
1440 and 120.54, Florida Statutes, to administer this section.
1441 (5) For the 2015-2016 fiscal year, the sum of $233,730 in
1442 nonrecurring funds is appropriated from the General Revenue Fund
1443 to the Department of Revenue for the purpose of implementing
1444 this section.
1445 Section 29. (1) The tax levied under chapter 212, Florida
1446 Statutes, may not be collected on the retail sale of textbooks
1447 that are required or recommended for use in a course offered by
1448 a public postsecondary educational institution as described in
1449 s. 1000.04, Florida Statutes, or a nonpublic postsecondary
1450 educational institution that is eligible to participate in a
1451 tuition assistance program authorized by s. 1009.89 or s.
1452 1009.891, Florida Statutes. As used in this section, the term
1453 “textbook” means any required or recommended manual of
1454 instruction or any instructional materials for any field of
1455 study. As used in this section, the term “instructional
1456 materials” means any educational materials, in printed or
1457 digital format, that are required or recommended for use in a
1458 course in any field of study. To demonstrate that a sale is not
1459 subject to tax, the student must provide a physical or an
1460 electronic copy of the following to the vendor:

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1461 (a) The student's identification number; and
1462 (b) An applicable course syllabus or list of required and
1463 recommended textbooks and instructional materials that meet the
1464 criteria in s. 1004.085(3), Florida Statutes.
1465
1466 The vendor must maintain proper documentation, as prescribed by
1467 department rule, to identify the complete transaction or portion
1468 of the transaction that involves the sale of textbooks that are
1469 not subject to tax.
1470 (2) The tax exemptions provided in this section do not
1471 apply to sales within a theme park or entertainment complex as
1472 defined in s. 509.013(9), Florida Statutes, within a public
1473 lodging establishment as defined in s. 509.013(4), Florida
1474 Statutes, or within an airport as defined in s. 330.27(2),
1475 Florida Statutes.
1476 (3) The Department of Revenue may, and all conditions are
1477 deemed met to, adopt emergency rules pursuant to ss. 120.536(1)
1478 and 120.54, Florida Statutes, to administer this section.
1479 (4) This section is repealed June 30, 2016.
1480 Section 30. (1) A business may apply to the Department of
1481 Economic Opportunity for the incentives specified in subsection
1482 (2) if each of the following criteria is satisfied:
1483 (a) The business has entered into a contract with the
1484 Department of Economic Opportunity for a project under ss.
1485 288.0659, 288.1045, 288.106, 288.107, 288.108, 288.1088, or
1486 288.1089, Florida Statutes, between January 1, 2012, and July 1,
1487 2015.
1488 (b) The contract is deemed active by the Department of
1489 Economic Opportunity and has not expired or been terminated.

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1490 (c) The project that is the subject of the contract is
1491 located within the boundaries of an enterprise zone designated
1492 pursuant to chapter 290, Florida Statutes, as the boundaries
1493 existed on May 1, 2015.
1494 (2) For a project described under paragraph (1)(c), a
1495 business qualified under subsection (1) may apply for the
1496 following incentives:
1497 (a) The property tax exemption for a licensed child care
1498 facility under s. 196.095, Florida Statutes 2014.
1499 (b) The building sales tax refund under s. 212.08(5)(g),
1500 Florida Statutes 2014.
1501 (c) The business property sales tax refund under s.
1502 212.08(5)(h), Florida Statutes 2014.
1503 (d) The electrical energy sales tax exemption under s.
1504 212.08(15), Florida Statutes 2014.
1505 (e) The enterprise zone jobs tax credit under s. 212.096,
1506 Florida Statutes 2014.
1507 (f) The enterprise zone jobs tax credit under s. 220.181,
1508 Florida Statutes 2014.
1509 (g) The enterprise zone property tax credit under s.
1510 220.182, Florida Statutes 2014.
1511 (3) The Department of Economic Opportunity must provide a
1512 list of businesses that are qualified under subsection (1) to
1513 the Department of Revenue by December 31, 2015. The Department
1514 of Economic Opportunity must also provide notice to the
1515 Department of Revenue within 10 days after the expiration or
1516 termination of a contract.
1517 (4) From January 1, 2016, to December 31, 2018, the
1518 Department of Economic Opportunity is designated to perform all

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1519 the duties and responsibilities that were performed by the
1520 governing body or enterprise zone development agency having
1521 jurisdiction over the enterprise zone under ss. 196.095,
1522 212.08(5)(g) and (h), 212.08(15), 212.096, 220.181, and 220.182,
1523 Florida Statutes 2014, including receipt and review of
1524 applications and verifications.
1525 (5) The incentives described in subsection (2) are to be
1526 treated as if they had not expired on December 31, 2015.
1527 (6) This section is effective January 1, 2016, and expires
1528 on December 31, 2018.
1529 Section 31. For the 2015-2016 fiscal year, the sum of
1530 $44,060 in nonrecurring funds is appropriated from the General
1531 Revenue Fund to the Department of Revenue for the purpose of
1532 implementing the amendments made by this act to chapter 202,
1533 Florida Statutes, and s. 203.001, Florida Statutes.
1534 Section 32. If any law amended by this act was also amended
1535 by a law enacted during the 2015 Regular Session of the
1536 Legislature, such laws shall be construed as if enacted during
1537 the same session of the Legislature, and full effect shall be
1538 given to each if possible.
1539 Section 33. Except as otherwise expressly provided in this
1540 act and except for this section, which shall take effect upon
1541 this act becoming a law, this act shall take effect July 1,
1542 2015.
1543
1544 ========== T I T L E A M E N D M E N T ==========
1545 And the title is amended as follows:
1546 Delete everything before the enacting clause
1547 and insert:

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1548 A bill to be entitled
1549 An act relating to taxation; amending s. 193.0235,
1550 F.S.; revising the definition of the term “common
1551 element” for purposes of prorating ad valorem taxes
1552 for certain properties under certain circumstances;
1553 amending s. 202.12, F.S.; reducing the tax rates
1554 applied to the sale of communications services and the
1555 retail sale of direct-to-home satellite services;
1556 amending s. 202.12001, F.S.; conforming rates to the
1557 reduction of the communications services tax; amending
1558 s. 202.18, F.S.; revising the allocation of tax
1559 revenues received from the communications services
1560 tax; amending s. 202.27, F.S.; authorizing dealers of
1561 communications services to elect to use an
1562 alternative-period basis for filing and remitting
1563 communications services taxes; defining the term
1564 “alternate-period basis”; specifying requirements for
1565 the election; amending s. 202.28, F.S.; limiting the
1566 disallowance of the collection allowance under
1567 specified circumstances; providing that specified
1568 provisions of the act are remedial, apply
1569 retroactively, and do not provide a basis for certain
1570 assessments or create a right to certain refunds or
1571 credits; specifying that communication sales tax
1572 returns filed before a certain date are deemed to have
1573 been filed pursuant to a specified provision of the
1574 act; amending s. 203.001, F.S.; conforming rates to
1575 the reduction of the communications services tax;
1576 providing applicability for certain provisions of the

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1577 act; amending s. 206.9825, F.S.; providing an aviation
1578 fuel tax exemption and authorizing a refund of such
1579 taxes paid for certain colleges and universities that
1580 offer graduate programs in aeronautical or aerospace
1581 engineering or flight training and certain wholesalers
1582 and terminal suppliers; amending s. 212.02, F.S.;
1583 revising the definitions of the terms “livestock” and
1584 “agricultural production”; amending s. 212.04, F.S.;
1585 exempting from the sales and use tax admissions to and
1586 membership fees for gun clubs; defining the term “gun
1587 club”; amending s. 212.05, F.S.; limiting the amount
1588 of tax that may be imposed and collected on each
1589 repair of a boat; amending s. 212.08, F.S.; exempting
1590 from the sales and use tax irrigation equipment,
1591 replacement parts and accessories for power farm
1592 equipment and irrigation equipment, certain trailers,
1593 stakes used by farmers to support plants during
1594 agricultural production, and certain motor vehicles
1595 purchased by active members of the United States Armed
1596 Forces or their spouses; specifying for certain fiscal
1597 years the total amount of community contribution tax
1598 credits which may be granted against the sales and use
1599 tax for contributions made to eligible sponsors of
1600 specified projects; expanding such tax credit to
1601 include contributions made to eligible sponsors of
1602 housing projects for persons with certain special
1603 needs; defining terms; requiring enterprise zones to
1604 have been designated as of a certain date for purposes
1605 of such tax credit; extending the expiration date

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1606 applicable to the granting of such tax credit;
1607 revising provisions related to the exemption of
1608 prepaid meal plans at colleges and institutions of
1609 higher learning; authorizing school support
1610 organizations to pay tax to their suppliers on the
1611 cost price of food, drink, and supplies purchased for
1612 resale in lieu of collecting tax on their final sales;
1613 authorizing the executive director of the Department
1614 of Revenue to adopt emergency rules to implement
1615 specified amendments made by the act; specifying the
1616 duration of such rules; amending s. 212.20, F.S.;
1617 revising the distributions of tax revenues received
1618 from the sales and use tax, communications services
1619 tax, and gross receipts tax; requiring communications
1620 services dealers to provide credits by a specified
1621 date to their customers for taxes collected in excess
1622 of those authorized by certain provisions of the act;
1623 authorizing such dealers to take credits on their
1624 communications services tax returns for certain
1625 amounts credited to their customers; amending s.
1626 220.03, F.S.; extending the expiration date applicable
1627 to the definition of the term “community
1628 contribution”; revising, and extending the expiration
1629 date applicable to, the definition of the term
1630 “project”; amending s. 220.183; specifying for certain
1631 fiscal years the total amount of community
1632 contribution tax credits which may be granted for
1633 contributions made to eligible sponsors of specified
1634 projects; expanding such tax credit to include

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1635 contributions made to eligible sponsors of housing
1636 projects for persons with certain special needs;
1637 requiring enterprise zones to have been designated as
1638 of a certain date for purposes of such tax credit;
1639 extending the expiration date applicable to the
1640 granting of such tax credit; amending s. 220.1845,
1641 F.S.; increasing the total amount of contaminated site
1642 rehabilitation tax credits that may be granted for 1
1643 fiscal year; amending s. 220.196, F.S.; revising
1644 eligibility requirements for certain research and
1645 development tax credits for certain business
1646 enterprises; increasing the total amount of tax
1647 credits that may be granted to business enterprises
1648 during a specified calendar year; revising the
1649 deadline for the filing of an application for the tax
1650 credit; providing for the proration of tax credits
1651 under certain circumstances; amending s. 376.30781,
1652 F.S.; increasing the total amount of tax credits for
1653 the rehabilitation of drycleaning-solvent-contaminated
1654 sites and brownfield sites in designated brownfield
1655 areas which may be granted for 1 fiscal year;
1656 conforming provisions to changes made by act; amending
1657 s. 624.509, F.S.; requiring expiration by a specified
1658 date of an exemption from the premium tax for any
1659 portion of the title insurance premium retained by a
1660 title insurance agent or agency unless the Department
1661 of Economic Opportunity makes a specified
1662 determination relating to certain increases in full-
1663 time equivalent positions by title insurers;

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1664 authorizing the department to verify certain
1665 information provided by title insurers; requiring the
1666 department to submit its determination to the
1667 Legislature and the Department of Revenue by a certain
1668 date; amending s. 624.5105, F.S.; specifying for
1669 certain fiscal years the total amount of community
1670 contribution tax credits which may be granted for
1671 contributions made to eligible sponsors of specified
1672 projects; expanding such tax credit to include
1673 contributions made to eligible sponsors of housing
1674 projects for persons with certain special needs;
1675 requiring enterprise zones to have been designated as
1676 of a certain date for purposes of such tax credit;
1677 extending the expiration date applicable to the
1678 granting of such tax credit; reenacting s. 220.02(8),
1679 F.S., relating to legislative intent for the corporate
1680 income tax code, to incorporate the amendment made by
1681 the act to s. 220.183, F.S., in a reference thereto;
1682 reenacting s. 220.183(1)(g), F.S., relating to the
1683 community contribution tax credit, to incorporate
1684 amendments made by the act to s. 624.5105, F.S., in
1685 references thereto; reenacting s. 377.809(4)(a), F.S.,
1686 relating to the Energy Economic Zone Pilot Program, to
1687 incorporate amendments made by the act to ss. 212.08,
1688 220.183, and 624.5105, F.S., in references thereto;
1689 providing an exemption from the sales and use tax for
1690 the retail sale of certain clothes, school supplies,
1691 and personal computers and personal computer-related
1692 accessories during a specified period; providing

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1693 exceptions to the exemption; authorizing the
1694 Department of Revenue to adopt emergency rules;
1695 providing an appropriation to the Department of
1696 Revenue for administrative purposes; providing an
1697 exemption from the sales and use tax for the retail
1698 sale of certain textbooks; defining terms; providing
1699 exceptions to the exemption; authorizing the
1700 Department of Revenue to adopt emergency rules;
1701 providing that businesses that enter into certain
1702 contracts with the Department of Economic Opportunity
1703 for certain economic development programs may apply
1704 for specified tax exemptions, refunds, and credits for
1705 certain projects; specifying the duties and
1706 responsibilities of the Department of Economic
1707 Opportunity; providing an appropriation to the
1708 Department of Revenue to implement certain amendments
1709 made by the act; providing for construction of the act
1710 in pari materia with laws enacted during the 2015
1711 Regular Session of the Legislature; providing
1712 effective dates.

A bill to be entitled

An act relating to taxation; amending s. 196.161, F.S.; prohibiting a lien from being filed against certain homestead properties under certain circumstances; amending s. 196.173, F.S.; authorizing certain servicemembers who receive a homestead exemption and who are deployed in certain military operations to receive an additional ad valorem tax exemption; providing a deadline for claiming tax exemptions for qualifying military deployments during the 2014 calendar year; providing procedures and requirements for filing applications and petitions during the 2015 calendar year to receive the tax exemption after the deadline; providing applicability; amending s. 196.202, F.S.; increasing the property tax exemption for residents who are widows, widowers, blind, or totally and permanently disabled; amending s. 202.12, F.S.; reducing the tax rates applied to the sale of communications services and the retail sale of direct-to-home satellite services; amending s. 202.12001, F.S.; conforming rates to the reduction of the communications services tax; amending s. 202.18, F.S.; revising the allocation of tax revenues received from the communications services tax; amending s. 202.27, F.S.; authorizing dealers of communications services to use an alternative-period basis for filing

and remitting communications services taxes; providing a definition; establishing parameters for determining the monthly reporting period; amending s. 202.28, F.S.; limiting the disallowance of the collection allowance under specified circumstances; providing that specified provisions are remedial; providing retroactive applicability; amending s. 203.001, F.S.; conforming rates to the reduction of the communications services tax; providing applicability; amending s. 206.9825, F.S.; providing an aviation fuel tax exemption and authorizing a refund of such taxes previously paid for certain colleges and universities that provide flight training and graduate degrees in aeronautical or aerospace engineering and certain wholesalers and terminal suppliers; amending s. 212.20, F.S.; revising the distributions of tax revenues received from the sales and use tax, communications services tax, and gross receipts tax; amending s. 212.02, F.S.; revising the definitions of the terms "livestock" and "agricultural production"; amending s. 212.08, F.S.; exempting from the sales and use tax irrigation equipment, replacement parts and accessories for power farm equipment and irrigation equipment, certain trailers, stakes used by farmers to support plants during agricultural production, certain textbooks, and certain motor vehicles purchased by

53 active members of the United States Armed Forces or
54 their spouses; revising provisions related to the
55 exemption of prepaid meal plans at colleges and
56 institutions of higher learning; specifying the total
57 amount of community contribution tax credits for
58 specified fiscal years; extending the scheduled repeal
59 of the community contribution tax credits for certain
60 donations; authorizing school support organizations to
61 pay tax to their suppliers on the cost price of food,
62 drink, and supplies purchased for resale in lieu of
63 collecting tax on their final sales; including
64 recyclable material merchant wholesalers in the
65 definition of the term "eligible manufacturing
66 business" and certain tangible personal property used
67 in the recycling of metals for sale in the definition
68 of the term "industrial machinery and equipment" for
69 purposes of qualification for the sales and use tax
70 exemption; authorizing the executive director of the
71 Department of Revenue to adopt emergency rules;
72 specifying the duration of such rules; amending s.
73 212.031, F.S.; reducing the tax levied on rental or
74 license fees charged for the use of real property;
75 making technical changes; amending s. 212.04, F.S.;
76 exempting from the sales and use tax admissions and
77 membership fees for gun clubs; repealing chapter 198,
78 F.S., relating to estate taxes; amending ss. 72.011,

79 95.091, 213.015, 213.05, 213.053, 213.21, 213.285, and
80 215.26, F.S.; conforming provisions to changes made by
81 the act; creating s. 733.7011, F.S.; requiring circuit
82 judges to report monthly the names of certain
83 decedents to the Agency for Health Care
84 Administration; providing legislative intent with
85 respect to the estates of certain decedents; requiring
86 the Department of Revenue to maintain certain estate
87 tax forms for a specified period; amending s. 220.03,
88 F.S.; extending the scheduled expiration of a
89 definition; amending ss. 220.183 and 624.5105, F.S.;
90 extending the scheduled expiration of the community
91 contribution tax credit against the corporate income
92 tax and insurance premium tax for contributions and
93 donations to eligible sponsors of revitalization and
94 housing projects approved by the Department of
95 Economic Opportunity; specifying the total amount of
96 the community contribution tax credits for specified
97 fiscal years; reenacting s. 220.183(1)(c) and (g),
98 F.S., relating to the community contribution tax
99 credit, to incorporate amendments made by the act to
100 ss. 212.08 and 624.5105, F.S., in references thereto;
101 reenacting s. 220.02(8), F.S., relating to legislative
102 intent for the corporate income tax code, to
103 incorporate the amendment made by the act to s.
104 220.183, F.S., in a reference thereto; reenacting s.

105 377.809(4)(a), F.S., relating to the Energy Economic
106 Zone Pilot Program, to incorporate amendments made by
107 the act to ss. 212.08, 220.183, and 624.5105, F.S., in
108 references thereto; amending s. 220.196, F.S.;
109 revising eligibility requirements for certain research
110 and development tax credits for certain business
111 enterprises; increasing the total amount of tax
112 credits that may be granted to business enterprises
113 during specified calendar years; revising the deadline
114 for the filing of an application for the tax credit;
115 providing for the proration of tax credits under
116 certain circumstances; amending s. 220.1845, F.S.;
117 increasing the total amount of contaminated site
118 rehabilitation tax credits for 1 year; amending s.
119 376.30781, F.S.; increasing the total amount of tax
120 credits for the rehabilitation of drycleaning-solvent-
121 contaminated sites and brownfield sites in designated
122 brownfield areas for 1 year; conforming a provision;
123 amending s. 564.06, F.S.; providing that cider may be
124 made from pears for purposes of taxation; providing an
125 exemption from the sales and use tax for the retail
126 sale of certain clothes, school supplies, and personal
127 computers and personal computer-related accessories
128 during a specified period; authorizing the Department
129 of Revenue to adopt emergency rules; providing an
130 appropriation to the department for administrative

131 purposes; providing an exemption from the sales and
132 use tax for the retail sale of certain items and
133 articles of tangible person property by certain small
134 businesses during a specified period; authorizing the
135 Department of Revenue to adopt emergency rules;
136 providing an appropriation; providing an exemption
137 from the sales and use tax for the retail sale of
138 certain textbooks and instructional materials during
139 specified periods; providing a definition; providing
140 exceptions from the exemption in certain locations;
141 authorizing the Department of Revenue to adopt
142 emergency rules; amending s. 624.509, F.S.; extending
143 the scheduled repeal of an exemption from the premium
144 tax for any portion of the title insurance premium
145 retained by a title insurance agent or agency;
146 authorizing the Department of Revenue to adopt
147 emergency rules to implement the amendments made by
148 the act to ss. 202.12 and 202.27, F.S.; providing
149 appropriations; providing for construction of the act
150 in pari materia with laws enacted during the 2015
151 Regular Session of the Legislature; providing
152 effective dates.
153
154 Be It Enacted by the Legislature of the State of Florida:
155
156 Section 1. Paragraph (c) is added to subsection (1) of

157 section 196.161, Florida Statutes, to read:
158 196.161 Homestead exemptions; lien imposed on property of
159 person claiming exemption although not a permanent resident.—
160 (1)
161 (c) No lien shall be filed pursuant to this section when
162 the person is denied an exemption pursuant to s. 196.031(5) but
163 demonstrates to the property appraiser that he or she is a bona
164 fide resident of this state and has repaid to another
165 jurisdiction the taxes, including any associated interest and
166 penalties, the person would have paid if he or she had not
167 received the tax exemption or credit in the other jurisdiction
168 that resulted in the denial under s. 196.031(5). The property
169 appraiser shall use the factors outlined in s. 196.015 to
170 determine if the person is a bona fide resident of this state.
171 If the person demonstrates that he or she complies with this
172 paragraph within 30 days after notification of denial of the
173 exemption, the property appraiser shall maintain the exemption
174 and assessment limitations that the person would have been
175 entitled to if he or she had never received exemptions or
176 credits in another jurisdiction. The property appraiser shall
177 include in the notification of denial of the exemption an
178 explanation of the requirements necessary for a person to comply
179 with this paragraph.
180 Section 2. Effective upon this act becoming a law and
181 applicable to the 2015 tax rolls, subsection (2) of section
182 196.173, Florida Statutes, is amended to read:

183 196.173 Exemption for deployed servicemembers.—
184 (2) The exemption is available to servicemembers who were
185 deployed during the preceding calendar year on active duty
186 outside the continental United States, Alaska, or Hawaii in
187 support of:
188 (a) Operation Joint Guardian, which began on June 12,
189 1999;
190 (b) Operation Octave Shield, which began in 2000;
191 (c) Operation Noble Eagle, which began on September 15,
192 2001;
193 (d) ~~(b)~~ Operation Enduring Freedom, which began on October
194 7, 2001;
195 ~~(c) Operation Iraqi Freedom, which began on March 19,~~
196 ~~2003, and ended on August 31, 2010;~~
197 (e) Operation Trans-Sahara Counterterrorism Partnership,
198 which began in June 2005;
199 (f) Operation Nomad Shadow, which began in 2007;
200 (g) Operation U.S. Airstrikes Al Qaeda in Somalia, which
201 began in January 2007;
202 (h) Operation Objective Voice, which began in 2009;
203 (i) Operation Georgia Deployment Program, which began in
204 August 2009;
205 (j) Operation Copper Dune, which began in 2010;
206 (k) ~~(d)~~ Operation New Dawn, which began on September 1,
207 2010, and ended on December 15, 2011; ~~or~~
208 (l) ~~(e)~~ Operation Odyssey Dawn, which began on March 19,

209 2011, and ended on October 31, 2011;
210 (m) Operation Observant Compass, which began in October
211 2011;
212 (n) Operation Juniper Shield, which began in 2013; or
213 (o) Operation Inherent Resolve, which began on August 8,
214 2014.
215
216 The Department of Revenue shall notify all property appraisers
217 and tax collectors in this state of the designated military
218 operations.
219 Section 3. (1)(a) Notwithstanding the application
220 deadline in s. 196.173(5), Florida Statutes, the deadline for an
221 eligible servicemember to file a claim for an additional ad
222 valorem tax exemption for a qualifying deployment during the
223 2014 calendar year is August 1, 2015.
224 (b) Notwithstanding the notice of disapproval deadline in
225 s. 196.173(6), Florida Statutes, a property appraiser who finds
226 that a servicemember is not entitled to the exemption for a
227 qualifying deployment during the 2014 calendar year shall send a
228 notice of disapproval no later than September 1, 2015, citing
229 the reason for disapproval. The servicemember may file a
230 petition with the value adjustment board, pursuant to s.
231 194.011(3), Florida Statutes, on or before the 30th day
232 following the mailing of the disapproval notice by the property
233 appraiser.
234 (2) An applicant who seeks to claim the additional ad

235 valorem tax exemption for a qualifying deployment during the
236 2014 calendar year and who fails to file an application by
237 August 1, 2015, must file an application for the exemption with
238 the property appraiser on or before the 25th day after the
239 mailing by the property appraiser of the notices required under
240 s. 194.011(1), Florida Statutes. Upon receipt of sufficient
241 evidence, as determined by the property appraiser, demonstrating
242 that the applicant was unable to apply for the exemption in a
243 timely manner or otherwise demonstrating extenuating
244 circumstances judged by the property appraiser to warrant the
245 granting of the exemption, the property appraiser may grant the
246 exemption. If the applicant fails to produce sufficient evidence
247 demonstrating that the applicant was unable to apply for the
248 exemption in a timely manner or otherwise demonstrating
249 extenuating circumstances, as determined by the property
250 appraiser, the applicant may file a petition with the value
251 adjustment board, pursuant to s. 194.011(3), Florida Statutes,
252 requesting that the exemption be granted. Such petition must be
253 filed during the 2015 taxable year on or before the 25th day
254 after the mailing of the notice by the property appraiser as
255 provided in s. 194.011(1), Florida Statutes. Notwithstanding s.
256 194.013, Florida Statutes, the applicant is not required to pay
257 a filing fee for such petition. Upon reviewing the petition, the
258 value adjustment board may grant the exemption for the 2015 tax
259 year if it judges that the applicant is qualified to receive the
260 exemption and has demonstrated particular extenuating

261 circumstances to warrant granting the exemption.
262 (3) This section shall take effect upon this act becoming
263 a law and applies to the 2015 tax rolls.
264 Section 4. Effective upon this act becoming a law and
265 applicable to tax years beginning on or after January 1, 2016,
266 subsection (1) of section 196.202, Florida Statutes, is amended
267 to read:
268 196.202 Property of widows, widowers, blind persons, and
269 persons totally and permanently disabled.—
270 (1) Property to the value of $5,000 ~~$500~~ of every widow,
271 widower, blind person, or totally and permanently disabled
272 person who is a bona fide resident of this state is exempt from
273 taxation. As used in this section, the term "totally and
274 permanently disabled person" means a person who is currently
275 certified by a physician licensed in this state, by the United
276 States Department of Veterans Affairs or its predecessor, or by
277 the Social Security Administration to be totally and permanently
278 disabled.
279 Section 5. Effective October 1, 2015, paragraphs (a) and
280 (b) of subsection (1) of section 202.12, Florida Statutes, are
281 amended to read:
282 202.12 Sales of communications services.—The Legislature
283 finds that every person who engages in the business of selling
284 communications services at retail in this state is exercising a
285 taxable privilege. It is the intent of the Legislature that the
286 tax imposed by chapter 203 be administered as provided in this

287 chapter.
288 (1) For the exercise of such privilege, a tax is levied on
289 each taxable transaction~~,~~ and ~~the tax~~ is due and payable as
290 follows:
291 (a) Except as otherwise provided in this subsection, at
292 the ~~a~~ rate of 5.75 ~~6.65~~ percent applied to the sales price of
293 the communications service that ~~which~~:
294 1. Originates and terminates in this state, or
295 2. Originates or terminates in this state and is charged
296 to a service address in this state,
297
298 when sold at retail, computed on each taxable sale for the
299 purpose of remitting the tax due. The gross receipts tax imposed
300 by chapter 203 shall be collected on the same taxable
301 transactions and remitted with the tax imposed by this
302 paragraph. If no tax is imposed by this paragraph due to the
303 exemption provided under ~~by reason of~~ s. 202.125(1), the tax
304 imposed by chapter 203 shall nevertheless be collected and
305 remitted in the manner and at the time prescribed for tax
306 collections and remittances under this chapter. Beginning
307 October 1, 2016, and ending September 30, 2017, the tax rate
308 described in this paragraph shall be 4.85 percent. On and after
309 October 1, 2017, the tax rate shall be 5.75 percent.
310 (b) At the rate of 9.9 ~~10.8~~ percent applied to ~~on~~ the
311 retail sales price of any direct-to-home satellite service
312 received in this state. Beginning October 1, 2016, and ending

313 September 30, 2017, the tax rate described in this paragraph
314 shall be 9 percent. On and after October 1, 2017, the tax rate
315 shall be 9.9 percent. The proceeds of the tax imposed under this
316 paragraph shall be accounted for and distributed in accordance
317 with s. 202.18(2). The gross receipts tax imposed by chapter 203
318 shall be collected on the same taxable transactions and remitted
319 with the tax imposed by this paragraph.
320 Section 6. Effective October 1, 2015, section 202.12001,
321 Florida Statutes, is amended to read:
322 202.12001 Combined rate for tax collected pursuant to ss.
323 202.12(1)(a) and 203.01(1)(b).—In complying with ss. 1-3, ch.
324 2010-149, Laws of Florida, the dealer of communication services
325 may collect a combined rate of 5.9 ~~6.8~~ percent, composed
326 ~~comprised~~ of the 5.75 ~~6.65~~ percent and 0.15 percent rates
327 required by ss. 202.12(1)(a) and 203.01(1)(b)3., respectively,
328 if ~~as long as~~ the provider properly reflects the tax collected
329 with respect to the two provisions as required in the return to
330 the department ~~of Revenue~~. Beginning October 1, 2016, and ending
331 September 30, 2017, the combined tax rate described in this
332 section shall be 5 percent, composed of the 4.85-percent and
333 0.15-percent rates required by ss. 202.12(1)(a) and
334 203.01(1)(b)3., respectively, for each provider that properly
335 reflects the tax collected with respect to the two provisions as
336 required in the return to the department. On and after October
337 1, 2017, the combined tax rate shall be 5.9 percent.
338 Section 7. Effective November 1, 2015, subsection (2) of

339 section 202.18, Florida Statutes, is amended to read:
340 202.18 Allocation and disposition of tax proceeds.—The
341 proceeds of the communications services taxes remitted under
342 this chapter shall be treated as follows:
343 (2) The proceeds of the taxes remitted under s.
344 202.12(1)(b) shall be allocated ~~divided~~ as follows:
345 (a) The portion of the ~~such~~ proceeds which constitutes
346 gross receipts taxes, imposed at the rate prescribed in chapter
347 203, shall be deposited as provided by law and in accordance
348 with s. 9, Art. XII of the State Constitution.
349 (b) The following percentages ~~Sixty-three percent~~ of the
350 remainder shall be allocated to the state and distributed
351 pursuant to s. 212.20(6), except that the proceeds allocated
352 pursuant to s. 212.20(6)(d)2. shall be prorated to the
353 participating counties in the same proportion as that month's
354 collection of the taxes and fees imposed pursuant to chapter 212
355 and paragraph (1)(b):
356 1. Beginning November 1, 2015, and ending October 31,
357 2016, 59.6 percent of the remainder.
358 2. Beginning November 1, 2016, and ending October 31,
359 2017, 55.6 percent of the remainder.
360 3. Beginning November 1, 2017, and for each distribution
361 thereafter, 59.6 percent of the remainder.
362 (c)1. During each calendar year, the remaining portion of
363 the ~~such~~ proceeds shall be transferred to the Local Government
364 Half-cent Sales Tax Clearing Trust Fund. Seventy percent of such

365 proceeds shall be allocated in the same proportion as the
366 allocation of total receipts of the half-cent sales tax under s.
367 218.61 and the emergency distribution under s. 218.65 in the
368 prior state fiscal year. Thirty percent of such proceeds shall
369 be distributed pursuant to s. 218.67.
370 2. The proportion of the proceeds allocated based on the
371 emergency distribution under s. 218.65 shall be distributed
372 pursuant to s. 218.65.
373 3. In each calendar year, the proportion of the proceeds
374 allocated based on the half-cent sales tax under s. 218.61 shall
375 be allocated to each county in the same proportion as the
376 county's percentage of total sales tax allocation for the prior
377 state fiscal year and distributed pursuant to s. 218.62.
378 4. The department shall distribute the appropriate amount
379 to each municipality and county each month at the same time that
380 local communications services taxes are distributed pursuant to
381 subsection (3).
382 Section 8. Effective October 1, 2015, subsection (1) of
383 section 202.27, Florida Statutes, is amended to read:
384 202.27 Return filing; rules for self-accrual.—
385 (1) For the purpose of ascertaining the amount of tax
386 payable under this chapter and chapter 203, every dealer must
387 ~~has the duty to~~ file a return and remit the taxes required to be
388 collected in any calendar month to the department, on or before
389 the 20th day of the subsequent month, upon forms prepared and
390 furnished by the department or in a format prescribed by it. The

391 department shall, by rule, prescribe the information to be
392 furnished by taxpayers on such returns. For the purpose of
393 determining the taxes required to be remitted under this
394 subsection, a dealer may elect to use an alternative-period
395 basis. As used in this subsection, the term "alternative-period
396 basis" means any month-long period, other than a calendar month,
397 with an end date on or after the 15th day of the calendar month.
398 The election shall be made on forms prepared and furnished by
399 the department or in a format prescribed by it. A dealer making
400 such election shall be bound by the election for at least 12
401 months. If an election is made, the dealer must file a return
402 and remit the taxes required to be collected in the chosen
403 alternative-period basis to the department on or before the 20th
404 day of the subsequent month.
405 Section 9. Effective October 1, 2015, paragraph (d) is
406 added to subsection (1) of section 202.28, Florida Statutes, to
407 read:
408 202.28 Credit for collecting tax; penalties.—
409 (1) Except as otherwise provided in s. 202.22, for the
410 purpose of compensating persons providing communications
411 services for the keeping of prescribed records, the filing of
412 timely tax returns, and the proper accounting and remitting of
413 taxes, persons collecting taxes imposed under this chapter and
414 under s. 203.01(1)(a)2. shall be allowed to deduct 0.75 percent
415 of the amount of the tax due and accounted for and remitted to
416 the department.

417 (d) A disallowance of a collection allowance based on a
418 delinquent tax payment is limited to the percentage of the total
419 tax due that was delinquent when the payment was remitted to the
420 department. The taxpayer has the burden to demonstrate the
421 percentage of the payment that is not delinquent if that
422 percentage is not readily evident at the time of payment.
423 Section 10. The amendments made by this act to ss. 202.27
424 and 202.28, Florida Statutes, are remedial in nature and apply
425 retroactively but do not provide a basis for an assessment of
426 any unpaid tax or create a right to a refund or credit of any
427 tax paid before October 1, 2015. Communications services tax
428 returns filed by dealers on an alternative-period basis before
429 October 1, 2015, are deemed to have been filed pursuant to the
430 election provided in s. 202.27(1), Florida Statutes, as amended
431 by this act.
432 Section 11. Effective October 1, 2015, section 203.001,
433 Florida Statutes, is amended to read:
434 203.001 Combined rate for tax collected pursuant to ss.
435 202.12(1)(a) and 203.01(1)(b).—In complying with ss. 1-3, ch.
436 2010-149, Laws of Florida, the dealer of communication services
437 may collect a combined rate of 5.9 ~~6.8~~ percent, composed
438 ~~comprised~~ of the 5.75 ~~6.65~~ percent and 0.15 percent rates
439 required by ss. 202.12(1)(a) and 203.01(1)(b)3., respectively,
440 if ~~as long as~~ the provider properly reflects the tax collected
441 with respect to the two provisions as required in the return to
442 the Department of Revenue. Beginning October 1, 2016, and ending

443 September 30, 2017, the combined tax rate described in this
444 section shall be 5 percent, composed of the 4.85-percent and
445 0.15-percent rates required by ss. 202.12(1)(a) and
446 203.01(1)(b)3., respectively, for each provider that properly
447 reflects the tax collected with respect to the two provisions as
448 required in the return to the department. On and after October
449 1, 2017, the combined tax rate shall be 5.9 percent.
450 Section 12. The amendments made by this act to ss.
451 202.12(1), 202.12001, and 203.001, Florida Statutes, apply to
452 taxable transactions as follows:
453 (1) For taxable transactions included on bills for
454 communications services dated on or after October 1, 2015,
455 through September 30, 2016, the rates of 5.75 percent for
456 communications services as described in s. 202.12(1)(a), Florida
457 Statutes, and 9.9 percent for satellite services as described in
458 s. 202.12(1)(b), Florida Statutes, are applicable.
459 (2) For taxable transactions included on bills for
460 communications services dated on or after October 1, 2016,
461 through September 30, 2017, the rates of 4.85 percent for
462 communications services as described in s. 202.12(1)(a), Florida
463 Statutes, and 9 percent for satellite services as described in
464 s. 202.12(1)(b), Florida Statutes, are applicable.
465 (3) For taxable transactions included on bills for
466 communications services dated on or after October 1, 2017, the
467 rates of 5.75 percent for communications services as described
468 in s. 202.12(1)(a), Florida Statutes, and 9.9 percent for

469 satellite services as described in s. 202.12(1)(b), Florida
470 Statutes, are applicable.
471 Section 13. Paragraph (e) is added to subsection (1) of
472 section 206.9825, Florida Statutes, to read:
473 206.9825 Aviation fuel tax.—
474 (1)
475 (e)1. Sales of aviation fuel to, and exclusively used for
476 flight training through a school of aeronautics or college of
477 aviation, a college based in this state that is a tax-exempt
478 organization under s. 501(c)(3) of the Internal Revenue Code or
479 any university based in this state are exempt from the tax
480 imposed by this part if the college or university:
481 a. Is accredited by or has applied for accreditation by
482 the Aviation Accreditation Board International; and
483 b. Offers a graduate program in aeronautical or aerospace
484 engineering or offers flight training through a school of
485 aeronautics or college of aviation.
486 2. A licensed wholesaler or terminal supplier that sells
487 aviation fuel to a college or university qualified under this
488 paragraph and that does not collect the aviation fuel tax from
489 the college or university on such sale may receive an ultimate
490 vendor credit for the 6.9-cent excise tax previously paid on the
491 aviation fuel delivered to such college or university.
492 3. A college or university qualified under this paragraph
493 that purchases fuel from a retail supplier, including a fixed-
494 base operator, and pays the 6.9-cent excise tax on the purchase

495 may apply for and receive a refund of the aviation fuel tax
496 paid.
497 Section 14. Effective December 1, 2015, paragraph (d) of
498 subsection (6) of section 212.20, Florida Statutes, is amended
499 to read:
500 212.20 Funds collected, disposition; additional powers of
501 department; operational expense; refund of taxes adjudicated
502 unconstitutionally collected.—
503 (6) Distribution of all proceeds under this chapter and
504 ss. 202.18(1)(b) and (2)(b) and 203.01(1)(a)3. is as follows:
505 (d) The proceeds of all other taxes and fees imposed
506 pursuant to this chapter or remitted pursuant to s. 202.18(1)(b)
507 and (2)(b) shall be distributed as follows:
508 1. In any fiscal year, the greater of $500 million, minus
509 an amount equal to 4.6 percent of the proceeds of the taxes
510 collected pursuant to chapter 201, or 5.2 percent of all other
511 taxes and fees imposed pursuant to this chapter or remitted
512 pursuant to s. 202.18(1)(b) and (2)(b) shall be deposited in
513 monthly installments into the General Revenue Fund.
514 2. After the distribution under subparagraph 1., the
515 following transfers shall be made into the Local Government
516 Half-cent Sales Tax Clearing Trust Fund. For the period
517 beginning December 1, 2015, and ending November 30, 2016, 8.9315
518 ~~8.8854~~ percent of the amount remitted by a sales tax dealer
519 located within a participating county pursuant to s. 218.61
520 ~~shall be transferred into the Local Government Half-cent Sales~~

521 ~~Tax Clearing Trust Fund~~. For the period beginning December 1,
522 2016, and ending November 30, 2017, 8.9745 percent of the amount
523 remitted by a sales tax dealer located within a participating
524 county pursuant to s. 218.61. For the period beginning December
525 1, 2017, and for every distribution thereafter, 8.9274 percent
526 of the amount remitted by a sales tax dealer located within a
527 participating county pursuant to s. 218.61. Beginning July 1,
528 2003, the amount to be transferred shall be reduced by 0.1
529 percent, and the department shall distribute this amount to the
530 Public Employees Relations Commission Trust Fund less $5,000
531 each month, which shall be added to the amount calculated in
532 subparagraph 3. and distributed accordingly.
533 3. After the distribution under subparagraphs 1. and 2.,
534 the following transfer shall be made ~~0.0956 percent shall be~~
535 ~~transferred~~ to the Local Government Half-cent Sales Tax Clearing
536 Trust Fund and distributed pursuant to s. 218.65. Beginning
537 December 1, 2015, and ending November 30, 2016, 0.0961 percent.
538 Beginning December 1, 2016, and ending November 30, 2017, 0.0965
539 percent. Beginning December 1, 2017, and for every distribution
540 thereafter, 0.0961 percent.
541 4. After the distributions under subparagraphs 1., 2., and
542 3., the following transfer ~~2.0603 percent~~ of the available
543 proceeds shall be made ~~transferred~~ monthly to the Revenue
544 Sharing Trust Fund for Counties pursuant to s. 218.215.
545 Beginning December 1, 2015, and ending November 30, 2016, 2.0710
546 percent of the available proceeds. Beginning December 1, 2016,

547 and ending November 30, 2017, 2.0810 percent of the available
548 proceeds. Beginning December 1, 2017, and for every distribution
549 thereafter, 2.0701 percent of the available proceeds.
550 5. After the distributions under subparagraphs 1., 2., and
551 3., the following transfer ~~1.3517 percent~~ of the available
552 proceeds shall be made ~~transferred~~ monthly to the Revenue
553 Sharing Trust Fund for Municipalities pursuant to s. 218.215.
554 Beginning December 1, 2015, and ending November 30, 2016, 1.3587
555 percent of the available proceeds. Beginning December 1, 2016,
556 and ending November 30, 2017, 1.3653 percent of the available
557 proceeds. Beginning December 1, 2017, and for every distribution
558 thereafter, 1.3581 percent of the available proceeds. If the
559 total revenue to be distributed pursuant to this subparagraph is
560 at least as great as the amount due from the Revenue Sharing
561 Trust Fund for Municipalities and the former Municipal Financial
562 Assistance Trust Fund in state fiscal year 1999-2000, no
563 municipality shall receive less than the amount due from the
564 Revenue Sharing Trust Fund for Municipalities and the former
565 Municipal Financial Assistance Trust Fund in state fiscal year
566 1999-2000. If the total proceeds to be distributed are less than
567 the amount received in combination from the Revenue Sharing
568 Trust Fund for Municipalities and the former Municipal Financial
569 Assistance Trust Fund in state fiscal year 1999-2000, each
570 municipality shall receive an amount proportionate to the amount
571 it was due in state fiscal year 1999-2000.
572 6. Of the remaining proceeds:

573 a. In each fiscal year, the sum of $29,915,500 shall be
574 divided into as many equal parts as there are counties in the
575 state, and one part shall be distributed to each county. The
576 distribution among the several counties must begin each fiscal
577 year on or before January 5th and continue monthly for a total
578 of 4 months. If a local or special law required that any moneys
579 accruing to a county in fiscal year 1999-2000 under the then-
580 existing provisions of s. 550.135 be paid directly to the
581 district school board, special district, or a municipal
582 government, such payment must continue until the local or
583 special law is amended or repealed. The state covenants with
584 holders of bonds or other instruments of indebtedness issued by
585 local governments, special districts, or district school boards
586 before July 1, 2000, that it is not the intent of this
587 subparagraph to adversely affect the rights of those holders or
588 relieve local governments, special districts, or district school
589 boards of the duty to meet their obligations as a result of
590 previous pledges or assignments or trusts entered into which
591 obligated funds received from the distribution to county
592 governments under then-existing s. 550.135. This distribution
593 specifically is in lieu of funds distributed under s. 550.135
594 before July 1, 2000.
595 b. The department shall distribute $166,667 monthly to
596 each applicant certified as a facility for a new or retained
597 professional sports franchise pursuant to s. 288.1162. Up to
598 $41,667 shall be distributed monthly by the department to each

599 certified applicant as defined in s. 288.11621 for a facility
600 for a spring training franchise. However, not more than $416,670
601 may be distributed monthly in the aggregate to all certified
602 applicants for facilities for spring training franchises.
603 Distributions begin 60 days after such certification and
604 continue for not more than 30 years, except as otherwise
605 provided in s. 288.11621. A certified applicant identified in
606 this sub-subparagraph may not receive more in distributions than
607 expended by the applicant for the public purposes provided in s.
608 288.1162(5) or s. 288.11621(3).
609 c. Beginning 30 days after notice by the Department of
610 Economic Opportunity to the Department of Revenue that an
611 applicant has been certified as the professional golf hall of
612 fame pursuant to s. 288.1168 and is open to the public, $166,667
613 shall be distributed monthly, for up to 300 months, to the
614 applicant.
615 d. Beginning 30 days after notice by the Department of
616 Economic Opportunity to the Department of Revenue that the
617 applicant has been certified as the International Game Fish
618 Association World Center facility pursuant to s. 288.1169, and
619 the facility is open to the public, $83,333 shall be distributed
620 monthly, for up to 168 months, to the applicant. This
621 distribution is subject to reduction pursuant to s. 288.1169. A
622 lump sum payment of $999,996 shall be made after certification
623 and before July 1, 2000.
624 e. The department shall distribute up to $83,333 monthly

625 to each certified applicant as defined in s. 288.11631 for a
626 facility used by a single spring training franchise, or up to
627 $166,667 monthly to each certified applicant as defined in s.
628 288.11631 for a facility used by more than one spring training
629 franchise. Monthly distributions begin 60 days after such
630 certification or July 1, 2016, whichever is later, and continue
631 for not more than 20 years to each certified applicant as
632 defined in s. 288.11631 for a facility used by a single spring
633 training franchise or not more than 25 years to each certified
634 applicant as defined in s. 288.11631 for a facility used by more
635 than one spring training franchise. A certified applicant
636 identified in this sub-subparagraph may not receive more in
637 distributions than expended by the applicant for the public
638 purposes provided in s. 288.11631(3).
639 f. Beginning 45 days after notice by the Department of
640 Economic Opportunity to the Department of Revenue that an
641 applicant has been approved by the Legislature and certified by
642 the Department of Economic Opportunity under s. 288.11625 or
643 upon a date specified by the Department of Economic Opportunity
644 as provided under s. 288.11625(6)(d), the department shall
645 distribute each month an amount equal to one-twelfth of the
646 annual distribution amount certified by the Department of
647 Economic Opportunity for the applicant. The department may not
648 distribute more than $7 million in the 2014-2015 fiscal year or
649 more than $13 million annually thereafter under this sub-
650 subparagraph.

651 7. All other proceeds must remain in the General Revenue
652 Fund.
653 g. Beginning December 1, 2015, and ending June 30, 2016,
654 the department shall distribute $26,286 monthly to the State
655 Transportation Trust Fund. Beginning July 1, 2016, the
656 department shall distribute $15,333 monthly to the State
657 Transportation Trust Fund.
658 Section 15. Subsections (29) and (32) of section 212.02,
659 Florida Statutes, are amended to read:
660 212.02 Definitions.—The following terms and phrases when
661 used in this chapter have the meanings ascribed to them in this
662 section, except where the context clearly indicates a different
663 meaning:
664 (29) "Livestock" includes all animals of the equine,
665 bovine, or swine class, including goats, sheep, mules, horses,
666 hogs, cattle, ostriches, and other grazing animals raised for
667 commercial purposes. The term ~~"livestock" shall~~ also includes
668 all aquaculture products, as defined in s. 597.0015 and
669 identified by the Department of Agriculture and Consumer
670 Services pursuant to s. 597.003, ~~include fish~~ raised for
671 commercial purposes.
672 (32) "Agricultural production" means the production of
673 plants and animals useful to humans, including the preparation,
674 planting, cultivating, or harvesting of these products or any
675 other practices necessary to accomplish production through the
676 harvest phase, including storage of raw products on a farm. The

677 term ~~and~~ includes aquaculture, horticulture, floriculture,
678 viticulture, forestry, dairy, livestock, poultry, bees, and any
679 and all forms of farm products and farm production.
680 Section 16. Subsection (3), paragraphs (a) and (p) of
681 subsection (5), and paragraphs (r), (ll), and (kkk) of
682 subsection (7) of section 212.08, Florida Statutes, are amended,
683 and paragraph (nnn) is added to subsection (7) of that section,
684 to read:
685 212.08 Sales, rental, use, consumption, distribution, and
686 storage tax; specified exemptions.—The sale at retail, the
687 rental, the use, the consumption, the distribution, and the
688 storage to be used or consumed in this state of the following
689 are hereby specifically exempt from the tax imposed by this
690 chapter.
691 (3) EXEMPTIONS; CERTAIN FARM EQUIPMENT.—
692 (a) The ~~There shall be no~~ tax may not be imposed on the
693 sale, rental, lease, use, consumption, repair, or storage for
694 use in this state of power farm equipment or irrigation
695 equipment, including replacement parts and accessories for power
696 farm equipment or irrigation equipment, that are used
697 exclusively on a farm or in a forest in the agricultural
698 production of crops or products ~~as~~ produced by those
699 agricultural industries included in s. 570.02(1), or for fire
700 prevention and suppression work with respect to such crops or
701 products. Harvesting may not be construed to include processing
702 activities. This exemption is not forfeited by moving farm

703 equipment between farms or forests.
704 (b) The tax may not be imposed on that portion of the
705 sales price below $20,000 for a trailer weighing 12,000 pounds
706 or less and purchased by a farmer for exclusive use in
707 agricultural production or to transport farm products from his
708 or her farm to the place where the farmer transfers ownership of
709 the farm products to another. This exemption is not forfeited by
710 using a trailer to transport the farmer's farm equipment. The
711 exemption provided under this paragraph does not apply to the
712 lease or rental of a trailer.
713 (c) The exemptions provided in paragraphs (a) and (b) are
714 ~~However, this exemption shall~~ not ~~be~~ allowed unless the
715 purchaser, renter, or lessee signs a certificate stating that
716 the farm equipment is to be used exclusively ~~on a farm or in a~~
717 ~~forest for agricultural production or for fire prevention and~~
718 ~~suppression,~~ as required under ~~by~~ this subsection. Possession by
719 a seller, lessor, or other dealer of a written certification by
720 the purchaser, renter, or lessee certifying the purchaser's,
721 renter's, or lessee's entitlement to an exemption permitted by
722 this subsection relieves the seller from the responsibility of
723 collecting the tax on the nontaxable amounts, and the department
724 shall look solely to the purchaser for recovery of such tax if
725 it determines that the purchaser was not entitled to the
726 exemption.
727 (5) EXEMPTIONS; ACCOUNT OF USE.—
728 (a) Items in agricultural use and certain nets.—There are

729 exempt from the tax imposed by this chapter nets designed and
730 used exclusively by commercial fisheries; disinfectants,
731 fertilizers, insecticides, pesticides, herbicides, fungicides,
732 and weed killers used for application on crops or groves,
733 including commercial nurseries and home vegetable gardens, used
734 in dairy barns or on poultry farms for the purpose of protecting
735 poultry or livestock, or used directly on poultry or livestock;
736 portable containers or movable receptacles in which portable
737 containers are placed, used for processing farm products; field
738 and garden seeds, including flower seeds; nursery stock,
739 seedlings, cuttings, or other propagative material purchased for
740 growing stock; seeds, seedlings, cuttings, and plants used to
741 produce food for human consumption; cloth, plastic, and other
742 similar materials used for shade, mulch, or protection from
743 frost or insects on a farm; stakes used by a farmer to support
744 plants during agricultural production; generators used on
745 poultry farms; and liquefied petroleum gas or other fuel used to
746 heat a structure in which started pullets or broilers are
747 raised; however, such exemption is ~~shall~~ not ~~be~~ allowed unless
748 the purchaser or lessee signs a certificate stating that the
749 item to be exempted is for the exclusive use designated herein.
750 Also exempt are cellophane wrappers, glue for tin and glass
751 (apiarists), mailing cases for honey, shipping cases, window
752 cartons, and baling wire and twine used for baling hay, when
753 used by a farmer to contain, produce, or process an agricultural
754 commodity.

755 (p) Community contribution tax credit for donations.—
756 1. Authorization.—Persons who are registered with the
757 department under s. 212.18 to collect or remit sales or use tax
758 and who make donations to eligible sponsors are eligible for tax
759 credits against their state sales and use tax liabilities as
760 provided in this paragraph:
761 a. The credit shall be computed as 50 percent of the
762 person's approved annual community contribution.
763 b. The credit shall be granted as a refund against state
764 sales and use taxes reported on returns and remitted in the 12
765 months preceding the date of application to the department for
766 the credit as required in sub-subparagraph 3.c. If the annual
767 credit is not fully used through such refund because of
768 insufficient tax payments during the applicable 12-month period,
769 the unused amount may be included in an application for a refund
770 made pursuant to sub-subparagraph 3.c. in subsequent years
771 against the total tax payments made for such year. Carryover
772 credits may be applied for a 3-year period without regard to any
773 time limitation that would otherwise apply under s. 215.26.
774 c. A person may not receive more than $200,000 in annual
775 tax credits for all approved community contributions made in any
776 one year.
777 d. All proposals for the granting of the tax credit
778 require the prior approval of the Department of Economic
779 Opportunity.
780 e. The total amount of tax credits which may be granted

781 for all programs approved under this paragraph, s. 220.183, and
782 s. 624.5105 is $18.4 million in fiscal year 2015-2016 and $11.2
783 million in fiscal year 2016-2017 ~~annually~~ for projects that
784 provide homeownership opportunities for low-income households or
785 very-low-income households as those terms are defined in s.
786 420.9071 and $3.5 million annually for all other projects.
787 f. A person who is eligible to receive the credit provided
788 in this paragraph, s. 220.183, or s. 624.5105 may receive the
789 credit only under one section of the person's choice.
790 2. Eligibility requirements.—
791 a. A community contribution by a person must be in the
792 following form:
793 (I) Cash or other liquid assets;
794 (II) Real property;
795 (III) Goods or inventory; or
796 (IV) Other physical resources identified by the Department
797 of Economic Opportunity.
798 b. All community contributions must be reserved
799 exclusively for use in a project. As used in this sub-
800 subparagraph, the term "project" means activity undertaken by an
801 eligible sponsor which is designed to construct, improve, or
802 substantially rehabilitate housing that is affordable to low-
803 income households or very-low-income households as those terms
804 are defined in s. 420.9071; designed to provide commercial,
805 industrial, or public resources and facilities; or designed to
806 improve entrepreneurial and job-development opportunities for

807 low-income persons. A project may be the investment necessary to
808 increase access to high-speed broadband capability in a rural
809 community which had an enterprise zone designated pursuant to
810 chapter 290 as of May 1, 2015 ~~rural communities with enterprise~~
811 ~~zones~~, including projects that result in improvements to
812 communications assets that are owned by a business. A project
813 may include the provision of museum educational programs and
814 materials that are directly related to a project approved
815 between January 1, 1996, and December 31, 1999, and located in
816 an area which was in an enterprise zone designated pursuant to
817 s. 290.0065 as of May 1, 2015. This paragraph does not preclude
818 projects that propose to construct or rehabilitate housing for
819 low-income households or very-low-income households on scattered
820 sites. With respect to housing, contributions may be used to pay
821 the following eligible low-income and very-low-income housing-
822 related activities:
823 (I) Project development impact and management fees for
824 low-income or very-low-income housing projects;
825 (II) Down payment and closing costs for low-income persons
826 and very-low-income persons, as those terms are defined in s.
827 420.9071;
828 (III) Administrative costs, including housing counseling
829 and marketing fees, not to exceed 10 percent of the community
830 contribution, directly related to low-income or very-low-income
831 projects; and
832 (IV) Removal of liens recorded against residential

833 property by municipal, county, or special district local
834 governments if satisfaction of the lien is a necessary precedent
835 to the transfer of the property to a low-income person or very-
836 low-income person, as those terms are defined in s. 420.9071,
837 for the purpose of promoting home ownership. Contributions for
838 lien removal must be received from a nonrelated third party.
839 c. The project must be undertaken by an "eligible
840 sponsor," which includes:
841 (I) A community action program;
842 (II) A nonprofit community-based development organization
843 whose mission is the provision of housing for low-income
844 households or very-low-income households or increasing
845 entrepreneurial and job-development opportunities for low-income
846 persons;
847 (III) A neighborhood housing services corporation;
848 (IV) A local housing authority created under chapter 421;
849 (V) A community redevelopment agency created under s.
850 163.356;
851 (VI) A historic preservation district agency or
852 organization;
853 (VII) A regional workforce board;
854 (VIII) A direct-support organization as provided in s.
855 1009.983;
856 (IX) An enterprise zone development agency created under
857 s. 290.0056;
858 (X) A community-based organization incorporated under

859 chapter 617 which is recognized as educational, charitable, or
860 scientific pursuant to s. 501(c)(3) of the Internal Revenue Code
861 and whose bylaws and articles of incorporation include
862 affordable housing, economic development, or community
863 development as the primary mission of the corporation;
864 (XI) Units of local government;
865 (XII) Units of state government; or
866 (XIII) Any other agency that the Department of Economic
867 Opportunity designates by rule.
868
869 A contributing person may not have a financial interest in the
870 eligible sponsor.
871 d. The project must be located in an area which was in an
872 ~~designated an~~ enterprise zone designated pursuant to chapter 290
873 as of May 1, 2015, or a Front Porch Florida Community, unless
874 the project increases access to high-speed broadband capability
875 in a rural community which had an enterprise zone designated
876 pursuant to chapter 290 as of May 1, 2015, ~~for rural communities~~
877 ~~that have enterprise zones~~ but is physically located outside the
878 designated rural zone boundaries. Any project designed to
879 construct or rehabilitate housing for low-income households or
880 very-low-income households as those terms are defined in s.
881 420.9071 is exempt from the area requirement of this sub-
882 subparagraph.
883 e.(I) If, during the first 10 business days of the state
884 fiscal year, eligible tax credit applications for projects that

885 provide homeownership opportunities for low-income households or
886 very-low-income households as those terms are defined in s.
887 420.9071 are received for less than the annual tax credits
888 available for those projects, the Department of Economic
889 Opportunity shall grant tax credits for those applications and
890 grant remaining tax credits on a first-come, first-served basis
891 for subsequent eligible applications received before the end of
892 the state fiscal year. If, during the first 10 business days of
893 the state fiscal year, eligible tax credit applications for
894 projects that provide homeownership opportunities for low-income
895 households or very-low-income households as those terms are
896 defined in s. 420.9071 are received for more than the annual tax
897 credits available for those projects, the Department of Economic
898 Opportunity shall grant the tax credits for those applications
899 as follows:
900 (A) If tax credit applications submitted for approved
901 projects of an eligible sponsor do not exceed $200,000 in total,
902 the credits shall be granted in full if the tax credit
903 applications are approved.
904 (B) If tax credit applications submitted for approved
905 projects of an eligible sponsor exceed $200,000 in total, the
906 amount of tax credits granted pursuant to sub-sub-sub-
907 subparagraph (A) shall be subtracted from the amount of
908 available tax credits, and the remaining credits shall be
909 granted to each approved tax credit application on a pro rata
910 basis.

911 (II) If, during the first 10 business days of the state
912 fiscal year, eligible tax credit applications for projects other
913 than those that provide homeownership opportunities for low-
914 income households or very-low-income households as those terms
915 are defined in s. 420.9071 are received for less than the annual
916 tax credits available for those projects, the Department of
917 Economic Opportunity shall grant tax credits for those
918 applications and shall grant remaining tax credits on a first-
919 come, first-served basis for subsequent eligible applications
920 received before the end of the state fiscal year. If, during the
921 first 10 business days of the state fiscal year, eligible tax
922 credit applications for projects other than those that provide
923 homeownership opportunities for low-income households or very-
924 low-income households as those terms are defined in s. 420.9071
925 are received for more than the annual tax credits available for
926 those projects, the Department of Economic Opportunity shall
927 grant the tax credits for those applications on a pro rata
928 basis.
929 3. Application requirements.—
930 a. Any eligible sponsor seeking to participate in this
931 program must submit a proposal to the Department of Economic
932 Opportunity which sets forth the name of the sponsor, a
933 description of the project, and the area in which the project is
934 located, together with such supporting information as is
935 prescribed by rule. The proposal must also contain a resolution
936 from the local governmental unit in which the project is located

937 certifying that the project is consistent with local plans and
938 regulations.
939 b. Any person seeking to participate in this program must
940 submit an application for tax credit to the Department of
941 Economic Opportunity which sets forth the name of the sponsor, a
942 description of the project, and the type, value, and purpose of
943 the contribution. The sponsor shall verify, in writing, the
944 terms of the application and indicate its receipt of the
945 contribution, and such verification must accompany the
946 application for tax credit. The person must submit a separate
947 tax credit application to the Department of Economic Opportunity
948 for each individual contribution that it makes to each
949 individual project.
950 c. Any person who has received notification from the
951 Department of Economic Opportunity that a tax credit has been
952 approved must apply to the department to receive the refund.
953 Application must be made on the form prescribed for claiming
954 refunds of sales and use taxes and be accompanied by a copy of
955 the notification. A person may submit only one application for
956 refund to the department within a 12-month period.
957 4. Administration.—
958 a. The Department of Economic Opportunity may adopt rules
959 necessary to administer this paragraph, including rules for the
960 approval or disapproval of proposals by a person.
961 b. The decision of the Department of Economic Opportunity
962 must be in writing, and, if approved, the notification shall

963 state the maximum credit allowable to the person. Upon approval,
964 the Department of Economic Opportunity shall transmit a copy of
965 the decision to the department.
966 c. The Department of Economic Opportunity shall
967 periodically monitor all projects in a manner consistent with
968 available resources to ensure that resources are used in
969 accordance with this paragraph; however, each project must be
970 reviewed at least once every 2 years.
971 d. The Department of Economic Opportunity shall, in
972 consultation with the statewide and regional housing and
973 financial intermediaries, market the availability of the
974 community contribution tax credit program to community-based
975 organizations.
976 5. Expiration.—This paragraph expires June 30, 2017 ~~2016~~;
977 however, any accrued credit carryover that is unused on that
978 date may be used until the expiration of the 3-year carryover
979 period for such credit.
980 (7) MISCELLANEOUS EXEMPTIONS.—Exemptions provided to any
981 entity by this chapter do not inure to any transaction that is
982 otherwise taxable under this chapter when payment is made by a
983 representative or employee of the entity by any means,
984 including, but not limited to, cash, check, or credit card, even
985 when that representative or employee is subsequently reimbursed
986 by the entity. In addition, exemptions provided to any entity by
987 this subsection do not inure to any transaction that is
988 otherwise taxable under this chapter unless the entity has

989 obtained a sales tax exemption certificate from the department
990 or the entity obtains or provides other documentation as
991 required by the department. Eligible purchases or leases made
992 with such a certificate must be in strict compliance with this
993 subsection and departmental rules, and any person who makes an
994 exempt purchase with a certificate that is not in strict
995 compliance with this subsection and the rules is liable for and
996 shall pay the tax. The department may adopt rules to administer
997 this subsection.
998 (r) School books and school lunches; institution of higher
999 learning prepaid meal plans.—This exemption applies to school
1000 books used in regularly prescribed courses of study, and to
1001 school lunches served in public, parochial, or nonprofit schools
1002 operated for and attended by pupils of grades K through 12.
1003 Yearbooks, magazines, newspapers, directories, bulletins, and
1004 similar publications distributed by such educational
1005 institutions to their students are also exempt. School books and
1006 food sold or served at a college or institution ~~community~~
1007 ~~colleges and other institutions~~ of higher learning are taxable,
1008 except that prepaid meal plans purchased for use ~~from a college~~
1009 ~~or other institution of higher learning~~ by students currently
1010 enrolled or preparing to enroll in a ~~at that~~ college or ~~other~~
1011 institution of higher learning are exempt. As used in this
1012 paragraph, the term "prepaid meal plans" means payment in
1013 advance, or payment using financial aid, once disbursed, to a
1014 college or institution of higher learning, or to a management

1015 entity under contract to provide prepaid meal plans on behalf of
1016 a college or institution of higher learning, for the provision
1017 of ~~a~~ defined quantities of dollar equivalencies or meal plans
1018 ~~quantity of units~~ that ~~must~~ expire at the end of an academic
1019 term and~~,~~ cannot be refunded to the student upon expiration~~, and~~
1020 ~~which may only be exchanged for food~~. Prepaid meal plans that
1021 contain a defined number of meals or a defined number of dollar
1022 equivalencies qualify for this exemption. However, the
1023 taxability of the dollar equivalencies of the prepaid meal plans
1024 shall be determined upon the plan's use, and tax shall be due
1025 when the dollar equivalencies are used to make a purchase if
1026 that purchase is otherwise subject to sales tax pursuant to this
1027 chapter. As used in this paragraph, the term "dollar
1028 equivalencies" includes university-specific dollars on a
1029 declining balance, such as flex bucks or dining bucks.
1030 (ll) Parent-teacher organizations, parent-teacher
1031 associations, and schools having grades K through 12.—
1032 1. Sales or leases to parent-teacher organizations and
1033 associations the purpose of which is to raise funds for schools
1034 that teach grades K through 12 and that are associated with
1035 schools having grades K through 12 are exempt from the tax
1036 imposed by this chapter.
1037 2. Parent-teacher organizations and associations described
1038 in subparagraph 1., and schools having grades K through 12, may
1039 pay tax to their suppliers on the cost price of school materials
1040 and supplies purchased, rented, or leased for resale or rental

1041 to students in grades K through 12, of items sold for
1042 fundraising purposes, and of items sold through vending machines
1043 located on the school premises, in lieu of collecting the tax
1044 imposed by this chapter from the purchaser. This subparagraph
1045 ~~paragraph~~ also applies to food or beverages sold through vending
1046 machines located in the student lunchroom or dining room of a
1047 school having kindergarten through grade 12.
1048 3. In lieu of collecting the tax imposed by this chapter
1049 from the purchaser, school support organizations may pay tax to
1050 their suppliers on the cost price of food, drink, and supplies
1051 necessary to serve such food and drink when the food, drink, and
1052 supplies are purchased for resale. For purposes of this
1053 subparagraph, the term "school support organization" means an
1054 organization the sole purpose of which is to raise funds to
1055 support extracurricular activities at public, parochial, or
1056 nonprofit schools that teach students in grades K through 12.
1057 (kkk) Certain machinery and equipment.—
1058 1. Industrial machinery and equipment purchased by
1059 eligible manufacturing businesses which is used at a fixed
1060 location within this state, or a mixer drum affixed to a mixer
1061 truck which is used at any location within this state to mix,
1062 agitate, and transport freshly mixed concrete in a plastic
1063 state, for the manufacture, processing, compounding, or
1064 production of items of tangible personal property for sale shall
1065 be exempt from the tax imposed by this chapter. Parts and labor
1066 required to affix a mixer drum exempt under this paragraph to a

1067 mixer truck are also exempt. If at the time of purchase the
1068 purchaser furnishes the seller with a signed certificate
1069 certifying the purchaser's entitlement to exemption pursuant to
1070 this paragraph, the seller is relieved of the responsibility for
1071 collecting the tax on the sale of such items, and the department
1072 shall look solely to the purchaser for recovery of the tax if it
1073 determines that the purchaser was not entitled to the exemption.
1074 2. For purposes of this paragraph, the term:
1075 a. "Eligible manufacturing business" means any business
1076 whose primary business activity at the location where the
1077 industrial machinery and equipment is located is within the
1078 industries classified under NAICS codes 31, 32, ~~and~~ 33, and
1079 423930. As used in this subparagraph, "NAICS" means those
1080 classifications contained in the North American Industry
1081 Classification System, as published in 2007 by the Office of
1082 Management and Budget, Executive Office of the President.
1083 b. "Primary business activity" means an activity
1084 representing more than fifty percent of the activities conducted
1085 at the location where the industrial machinery and equipment is
1086 located.
1087 c. "Industrial machinery and equipment" means tangible
1088 personal property or other property that has a depreciable life
1089 of 3 years or more ~~and~~ that is used as an integral part in the
1090 manufacturing, processing, compounding, or production of
1091 tangible personal property for sale. The term also includes
1092 tangible personal property or other property that has a

1093 depreciable life of 3 years or more that is used as an integral
1094 part in the recycling of metals for sale. A building and its
1095 structural components are not industrial machinery and equipment
1096 unless the building or structural component is so closely
1097 related to the industrial machinery and equipment that it houses
1098 or supports that the building or structural component can be
1099 expected to be replaced when the machinery and equipment are
1100 replaced. Heating and air conditioning systems are not
1101 industrial machinery and equipment unless the sole justification
1102 for their installation is to meet the requirements of the
1103 production process, even though the system may provide
1104 incidental comfort to employees or serve, to an insubstantial
1105 degree, nonproduction activities. The term includes parts and
1106 accessories for industrial machinery and equipment only to the
1107 extent that the parts and accessories are purchased prior to the
1108 date the machinery and equipment are placed in service.
1109 3. This paragraph is repealed April 30, 2017.
1110 (nnn) Importation of motor vehicles; active United States
1111 Armed Forces members.-The importation of a motor vehicle
1112 purchased and used for 6 months or more in a foreign country by
1113 an active member of the United States Armed Forces or his or her
1114 spouse is also exempt from the tax imposed by this chapter when
1115 the vehicle is imported, registered, or titled in this state for
1116 personal use by the member or his or her spouse. Proof of the
1117 active status of the member, and, when applicable, proof of the
1118 spouse's relationship to the member, must be provided when the

1119 vehicle is titled and registered in this state.
1120 Section 17. (1) The executive director of the Department
1121 of Revenue is authorized, and all conditions are deemed to be
1122 met, to adopt emergency rules pursuant to s. 120.54(4), Florida
1123 Statutes, for the purpose of implementing the amendments made by
1124 this act to s. 212.08(7), Florida Statutes.
1125 (2) Notwithstanding any other provision of law, emergency
1126 rules adopted pursuant to subsection (1) are effective for 6
1127 months after adoption and may be renewed during the pendency of
1128 procedures to adopt permanent rules addressing the subject of
1129 the emergency rules.
1130 (3) This section expires July 1, 2018.
1131 Section 18. Effective January 1, 2016, paragraphs (c) and
1132 (d) of subsection (1) of section 212.031, Florida Statutes, are
1133 amended to read:
1134 212.031 Tax on rental or license fee for use of real
1135 property.—
1136 (1)
1137 (c) For the exercise of such privilege, a tax is levied in
1138 an amount equal to 5.6 ~~6~~ percent, except for the period
1139 beginning January 1, 2017, and ending December 31, 2017, during
1140 which the tax shall be levied in an amount equal to 5.5 percent,
1141 of and on the total rent or license fee charged for such real
1142 property by the person charging or collecting the rental or
1143 license fee. The total rent or license fee charged for such real
1144 property must ~~shall~~ include payments for the granting of a

1145 privilege to use or occupy real property for any purpose and
1146 must ~~shall~~ include base rent, percentage rents, or similar
1147 charges. Such charges must ~~shall~~ be included in the total rent
1148 or license fee subject to tax under this section whether or not
1149 they can be attributed to the ability of the lessor's or
1150 licensor's property as used or operated to attract customers.
1151 Payments for intrinsically valuable personal property such as
1152 franchises, trademarks, service marks, logos, or patents are not
1153 subject to tax under this section. If ~~In the case of~~ a
1154 contractual arrangement ~~that~~ provides for ~~both~~ payments that are
1155 taxable as total rent or license fee and payments that are not
1156 taxable ~~subject to tax~~, the tax shall be based on a reasonable
1157 allocation of such payments and does ~~shall~~ not apply to the ~~that~~
1158 portion ~~which is~~ for ~~the~~ nontaxable payments.
1159 (d) If ~~When~~ the rental or license fee of any such real
1160 property is paid by way of property, goods, wares, merchandise,
1161 services, or other thing of value, the tax shall be at the rate
1162 of 5.6 ~~6~~ percent, except for the period beginning January 1,
1163 2017, and ending December 31, 2017, during which the tax shall
1164 be at the rate of 5.5 percent, of the value of the property,
1165 goods, wares, merchandise, services, or other thing of value.
1166 Section 19. Paragraph (a) of subsection (2) of section
1167 212.04, Florida Statutes, is amended to read:
1168 212.04 Admissions tax; rate, procedure, enforcement.—
1169 (2)(a) A tax may not be levied on:
1170 1. Admissions to athletic or other events sponsored by

1171 elementary schools, junior high schools, middle schools, high
1172 schools, community colleges, public or private colleges and
1173 universities, deaf and blind schools, facilities of the youth
1174 services programs of the Department of Children and Families,
1175 and state correctional institutions if only student, faculty, or
1176 inmate talent is used. However, this exemption does not apply to
1177 admission to athletic events sponsored by a state university,
1178 and the proceeds of the tax collected on such admissions shall
1179 be retained and used by each institution to support women's
1180 athletics as provided in s. 1006.71(2)(c).
1181 2. Dues, membership fees, and admission charges imposed by
1182 not-for-profit sponsoring organizations. To receive this
1183 exemption, the sponsoring organization must qualify as a not-
1184 for-profit entity under s. 501(c)(3) of the Internal Revenue
1185 Code of 1954, as amended.
1186 3. Admission charges to an event sponsored by a
1187 governmental entity, sports authority, or sports commission if
1188 held in a convention hall, exhibition hall, auditorium, stadium,
1189 theater, arena, civic center, performing arts center, or
1190 publicly owned recreational facility and if 100 percent of the
1191 risk of success or failure lies with the sponsor of the event
1192 and 100 percent of the funds at risk for the event belong to the
1193 sponsor, and student or faculty talent is not exclusively used.
1194 As used in this subparagraph, the terms "sports authority" and
1195 "sports commission" mean a nonprofit organization that is exempt
1196 from federal income tax under s. 501(c)(3) of the Internal

1197 Revenue Code and that contracts with a county or municipal
1198 government for the purpose of promoting and attracting sports-
1199 tourism events to the community with which it contracts.
1200 4. An admission paid by a student, or on the student's
1201 behalf, to any required place of sport or recreation if the
1202 student's participation in the sport or recreational activity is
1203 required as a part of a program or activity sponsored by, and
1204 under the jurisdiction of, the student's educational institution
1205 if his or her attendance is as a participant and not as a
1206 spectator.
1207 5. Admissions to the National Football League championship
1208 game or Pro Bowl; admissions to any semifinal game or
1209 championship game of a national collegiate tournament;
1210 admissions to a Major League Baseball, Major League Soccer,
1211 National Basketball Association, or National Hockey League all-
1212 star game; admissions to the Major League Baseball Home Run
1213 Derby held before the Major League Baseball All-Star Game; or
1214 admissions to National Basketball Association all-star events
1215 produced by the National Basketball Association and held at a
1216 facility such as an arena, convention center, or municipal
1217 facility.
1218 6. A participation fee or sponsorship fee imposed by a
1219 governmental entity as described in s. 212.08(6) for an athletic
1220 or recreational program if the governmental entity by itself, or
1221 in conjunction with an organization exempt under s. 501(c)(3) of
1222 the Internal Revenue Code of 1954, as amended, sponsors,

1223 administers, plans, supervises, directs, and controls the
1224 athletic or recreational program.
1225 7. Admissions to live theater, live opera, or live ballet
1226 productions in this state which are sponsored by an organization
1227 that has received a determination from the Internal Revenue
1228 Service that the organization is exempt from federal income tax
1229 under s. 501(c)(3) of the Internal Revenue Code of 1954, as
1230 amended, if the organization actively participates in planning
1231 and conducting the event, is responsible for the safety and
1232 success of the event, is organized for the purpose of sponsoring
1233 live theater, live opera, or live ballet productions in this
1234 state, has more than 10,000 subscribing members and has among
1235 the stated purposes in its charter the promotion of arts
1236 education in the communities it serves, and will receive at
1237 least 20 percent of the net profits, if any, of the events the
1238 organization sponsors and will bear the risk of at least 20
1239 percent of the losses, if any, from the events it sponsors if
1240 the organization employs other persons as agents to provide
1241 services in connection with a sponsored event. Before March 1 of
1242 each year, such organization may apply to the department for a
1243 certificate of exemption for admissions to such events sponsored
1244 in this state by the organization during the immediately
1245 following state fiscal year. The application must state the
1246 total dollar amount of admissions receipts collected by the
1247 organization or its agents from such events in this state
1248 sponsored by the organization or its agents in the year

1249 immediately preceding the year in which the organization applies
1250 for the exemption. Such organization shall receive the exemption
1251 only to the extent of $1.5 million multiplied by the ratio that
1252 such receipts bear to the total of such receipts of all
1253 organizations applying for the exemption in such year; however,
1254 such exemption granted to any organization may not exceed 6
1255 percent of such admissions receipts collected by the
1256 organization or its agents in the year immediately preceding the
1257 year in which the organization applies for the exemption. Each
1258 organization receiving the exemption shall report each month to
1259 the department the total admissions receipts collected from such
1260 events sponsored by the organization during the preceding month
1261 and shall remit to the department an amount equal to 6 percent
1262 of such receipts reduced by any amount remaining under the
1263 exemption. Tickets for such events sold by such organizations
1264 may not reflect the tax otherwise imposed under this section.
1265 8. Entry fees for participation in freshwater fishing
1266 tournaments.
1267 9. Participation or entry fees charged to participants in
1268 a game, race, or other sport or recreational event if spectators
1269 are charged a taxable admission to such event.
1270 10. Admissions to any postseason collegiate football game
1271 sanctioned by the National Collegiate Athletic Association.
1272 11. Admissions and membership fees for gun clubs. For
1273 purposes of this subparagraph, the term "gun club" means an
1274 organization whose primary purpose is to offer its members

1275 access to one or more shooting ranges for target or skeet
1276 shooting.
1277 Section 20. Chapter 198, Florida Statutes, consisting of
1278 sections 198.01, 198.015, 198.02, 198.021, 198.03, 198.031,
1279 198.04, 198.05, 198.06, 198.07, 198.08, 198.11, 198.13, 198.14,
1280 198.15, 198.155, 198.16, 198.17, 198.18, 198.19, 198.20, 198.21,
1281 198.22, 198.23, 198.24, 198.25, 198.26, 198.28, 198.29, 198.30,
1282 198.31, 198.32, 198.33, 198.34, 198.35, 198.36, 198.37, 198.38,
1283 198.39, 198.40, 198.41, 198.42, and 198.44, is repealed.
1284 Section 21. Paragraph (a) of subsection (1) and paragraph
1285 (b) of subsection (4) of section 72.011, Florida Statutes, are
1286 amended to read:
1287 72.011 Jurisdiction of circuit courts in specific tax
1288 matters; administrative hearings and appeals; time for
1289 commencing action; parties; deposits.—
1290 (1)(a) A taxpayer may contest the legality of any
1291 assessment or denial of refund of tax, fee, surcharge, permit,
1292 interest, or penalty provided for under s. 125.0104, s.
1293 125.0108, chapter 198, Florida Statutes 2014, chapter 199,
1294 chapter 201, chapter 202, chapter 203, chapter 206, chapter 207,
1295 chapter 210, chapter 211, chapter 212, chapter 213, chapter 220,
1296 s. 379.362(3), chapter 376, s. 403.717, s. 403.718, s. 403.7185,
1297 s. 538.09, s. 538.25, chapter 550, chapter 561, chapter 562,
1298 chapter 563, chapter 564, chapter 565, chapter 624, or s.
1299 681.117 by filing an action in circuit court; or, alternatively,
1300 the taxpayer may file a petition under the applicable provisions

1301 of chapter 120. However, once an action has been initiated under
1302 s. 120.56, s. 120.565, s. 120.569, s. 120.57, or s.
1303 120.80(14)(b), no action relating to the same subject matter may
1304 be filed by the taxpayer in circuit court, and judicial review
1305 shall be exclusively limited to appellate review pursuant to s.
1306 120.68; and once an action has been initiated in circuit court,
1307 no action may be brought under chapter 120.
1308 (4)
1309 (b) Venue in an action initiated in circuit court pursuant
1310 to subsection (1) by a taxpayer that is not a resident of this
1311 state or that does not maintain a commercial domicile in this
1312 state shall be in Leon County. Venue in an action contesting the
1313 legality of an assessment or refund denial arising under chapter
1314 198, Florida Statutes 2014, shall be in the circuit court having
1315 jurisdiction over the administration of the estate.
1316 Section 22. Paragraph (a) of subsection (3) of section
1317 95.091, Florida Statutes, is amended to read:
1318 95.091 Limitation on actions to collect taxes.—
1319 (3)(a) With the exception of taxes levied under former
1320 chapter 198 before July 1, 2015, and tax adjustments made
1321 pursuant to ss. 220.23 and 624.50921, the Department of Revenue
1322 may determine and assess the amount of any tax, penalty, or
1323 interest due under any tax enumerated in s. 72.011 which it has
1324 authority to administer and the Department of Business and
1325 Professional Regulation may determine and assess the amount of

1326 any tax, penalty, or interest due under any tax enumerated in s.
1327 72.011 which it has authority to administer:
1328 1.a. For taxes due before July 1, 1999, within 5 years
1329 after the date the tax is due, any return with respect to the
1330 tax is due, or such return is filed, whichever occurs later; and
1331 for taxes due on or after July 1, 1999, within 3 years after the
1332 date the tax is due, any return with respect to the tax is due,
1333 or such return is filed, whichever occurs later;
1334 b. Effective July 1, 2002, notwithstanding sub-
1335 subparagraph a., within 3 years after the date the tax is due,
1336 any return with respect to the tax is due, or such return is
1337 filed, whichever occurs later;
1338 2. For taxes due before July 1, 1999, within 6 years after
1339 the date the taxpayer makes a substantial underpayment of tax or
1340 files a substantially incorrect return;
1341 3. At any time while the right to a refund or credit of
1342 the tax is available to the taxpayer;
1343 4. For taxes due before July 1, 1999, at any time after
1344 the taxpayer filed a grossly false return;
1345 5. At any time after the taxpayer failed to make any
1346 required payment of the tax, failed to file a required return,
1347 or filed a fraudulent return, except that for taxes due on or
1348 after July 1, 1999, the limitation prescribed in subparagraph 1.
1349 applies if the taxpayer disclosed in writing the tax liability
1350 to the department before the department contacts the taxpayer;
1351 or

1352 6. In any case in which a refund of tax has erroneously
1353 been made for any reason:
1354 a. For refunds made before July 1, 1999, within 5 years
1355 after making such refund; and
1356 b. For refunds made on or after July 1, 1999, within 3
1357 years after making such refund,
1358
1359 or at any time after making such refund if it appears that any
1360 part of the refund was induced by fraud or the misrepresentation
1361 of a material fact.
1362 Section 23. Subsections (3), (6), and (11) of section
1363 213.015, Florida Statutes, are amended to read:
1364 213.015 Taxpayer rights.—There is created a Florida
1365 Taxpayer's Bill of Rights to guarantee that the rights, privacy,
1366 and property of Florida taxpayers are adequately safeguarded and
1367 protected during tax assessment, collection, and enforcement
1368 processes administered under the revenue laws of this state. The
1369 Taxpayer's Bill of Rights compiles, in one document, brief but
1370 comprehensive statements which explain, in simple, nontechnical
1371 terms, the rights and obligations of the Department of Revenue
1372 and taxpayers. Section 192.0105 provides additional rights
1373 afforded to payors of property taxes and assessments. The rights
1374 afforded taxpayers to ensure that their privacy and property are
1375 safeguarded and protected during tax assessment and collection
1376 are available only insofar as they are implemented in other
1377 parts of the Florida Statutes or rules of the Department of

1378 Revenue. The rights so guaranteed Florida taxpayers in the
1379 Florida Statutes and the departmental rules are:
1380 (3) The right to be represented or advised by counsel or
1381 other qualified representatives at any time in administrative
1382 interactions with the department, the right to procedural
1383 safeguards with respect to recording of interviews during tax
1384 determination or collection processes conducted by the
1385 department, the right to be treated in a professional manner by
1386 department personnel, and the right to have audits, inspections
1387 of records, and interviews conducted at a reasonable time and
1388 place except in criminal and internal investigations (see ss.
1389 ~~198.06,~~ 199.218, 201.11(1), 203.02, 206.14, 211.125(3),
1390 211.33(3), 212.0305(3), 212.12(5)(a), (6)(a), and (13),
1391 212.13(5), 213.05, 213.21(1)(a) and (c), and 213.34).
1392 (6) The right to be informed of impending collection
1393 actions which require sale or seizure of property or freezing of
1394 assets, except jeopardy assessments, and the right to at least
1395 30 days' notice in which to pay the liability or seek further
1396 review (see ss. ~~198.20,~~ 199.262, 201.16, 206.075, 206.24,
1397 211.125(5), 212.03(5), 212.0305(3)(j), 212.04(7), 212.14(1),
1398 213.73(3), 213.731, and 220.739).
1399 (11) The right to procedures for requesting cancellation,
1400 release, or modification of liens filed by the department and
1401 for requesting that any lien which is filed in error be so noted
1402 on the lien cancellation filed by the department, in public
1403 notice, and in notice to any credit agency at the taxpayer's

1404 request (see ss. ~~198.22,~~ 199.262, 212.15(4), 213.733, and
1405 220.819).
1406 Section 24. Section 213.05, Florida Statutes, is amended
1407 to read:
1408 213.05 Department of Revenue; control and administration
1409 of revenue laws.—The Department of Revenue shall have only those
1410 responsibilities for ad valorem taxation specified to the
1411 department in chapter 192, taxation, general provisions; chapter
1412 193, assessments; chapter 194, administrative and judicial
1413 review of property taxes; chapter 195, property assessment
1414 administration and finance; chapter 196, exemption; chapter 197,
1415 tax collections, sales, and liens; chapter 199, intangible
1416 personal property taxes; and chapter 200, determination of
1417 millage. The Department of Revenue shall have the responsibility
1418 of regulating, controlling, and administering all revenue laws
1419 and performing all duties as provided in s. 125.0104, the Local
1420 Option Tourist Development Act; s. 125.0108, tourist impact tax;
1421 former chapter 198, estate taxes for estates of decedents who
1422 died before January 1, 2005; chapter 201, excise tax on
1423 documents; chapter 202, communications services tax; chapter
1424 203, gross receipts taxes; chapter 206, motor and other fuel
1425 taxes; chapter 211, tax on production of oil and gas and
1426 severance of solid minerals; chapter 212, tax on sales, use, and
1427 other transactions; chapter 220, income tax code; ss. 336.021
1428 and 336.025, taxes on motor fuel and special fuel; s. 376.11,
1429 pollutant spill prevention and control; s. 403.718, waste tire

1430 fees; s. 403.7185, lead-acid battery fees; s. 538.09,
1431 registration of secondhand dealers; s. 538.25, registration of
1432 secondary metals recyclers; s. 624.4621, group self-insurer's
1433 fund premium tax; s. 624.5091, retaliatory tax; s. 624.475,
1434 commercial self-insurance fund premium tax; ss. 624.509-624.511,
1435 insurance code: administration and general provisions; s.
1436 624.515, State Fire Marshal regulatory assessment; s. 627.357,
1437 medical malpractice self-insurance premium tax; s. 629.5011,
1438 reciprocal insurers premium tax; and s. 681.117, motor vehicle
1439 warranty enforcement.
1440 Section 25. Subsections (1) and (8) of section 213.053,
1441 Florida Statutes, are amended to read:
1442 213.053 Confidentiality and information sharing.—
1443 (1) This section applies to:
1444 (a) Section 125.0104, county government;
1445 (b) Section 125.0108, tourist impact tax;
1446 (c) Chapter 175, municipal firefighters' pension trust
1447 funds;
1448 (d) Chapter 185, municipal police officers' retirement
1449 trust funds;
1450 (e) ~~Chapter 198, estate taxes;~~
1451 ~~(f)~~ Chapter 199, intangible personal property taxes;
1452 (f) ~~(g)~~ Chapter 201, excise tax on documents;
1453 (g) ~~(h)~~ Chapter 202, the Communications Services Tax
1454 Simplification Law;
1455 (h) ~~(i)~~ Chapter 203, gross receipts taxes;

1456 (i) ~~(j)~~ Chapter 211, tax on severance and production of
1457 minerals;
1458 (j) ~~(k)~~ Chapter 212, tax on sales, use, and other
1459 transactions;
1460 (k) ~~(l)~~ Chapter 220, income tax code;
1461 (l) ~~(m)~~ Section 252.372, emergency management,
1462 preparedness, and assistance surcharge;
1463 (m) ~~(n)~~ Section 379.362(3), Apalachicola Bay oyster
1464 surcharge;
1465 (n) ~~(o)~~ Chapter 376, pollutant spill prevention and
1466 control;
1467 (o) ~~(p)~~ Section 403.718, waste tire fees;
1468 (p) ~~(q)~~ Section 403.7185, lead-acid battery fees;
1469 (q) ~~(r)~~ Section 538.09, registration of secondhand dealers;
1470 (r) ~~(s)~~ Section 538.25, registration of secondary metals
1471 recyclers;
1472 (s) ~~(t)~~ Sections 624.501 and 624.509-624.515, insurance
1473 code;
1474 (t) ~~(u)~~ Section 681.117, motor vehicle warranty
1475 enforcement; and
1476 (u) ~~(v)~~ Section 896.102, reports of financial transactions
1477 in trade or business.
1478 (8) Notwithstanding any other provision of this section,
1479 the department may provide:
1480 (a) Information relative to chapter 211, chapter 376, or
1481 chapter 377 to the proper state agency in the conduct of its

1482 official duties.
1483 (b) Names, addresses, and dates of commencement of
1484 business activities of corporations to the Division of
1485 Corporations of the Department of State in the conduct of its
1486 official duties.
1487 (c) Information relative to chapter 212 and chapters 561
1488 through 568 to the Division of Alcoholic Beverages and Tobacco
1489 of the Department of Business and Professional Regulation in the
1490 conduct of its official duties.
1491 (d) Names, addresses, sales tax registration information,
1492 and information relating to a public lodging establishment or a
1493 public food service establishment having an outstanding tax
1494 warrant, notice of lien, or judgment lien certificate to the
1495 Division of Hotels and Restaurants of the Department of Business
1496 and Professional Regulation in the conduct of its official
1497 duties.
1498 (e) Names, addresses, taxpayer identification numbers, and
1499 outstanding tax liabilities to the Department of the Lottery and
1500 the Office of Financial Regulation of the Financial Services
1501 Commission in the conduct of their official duties.
1502 (f) State tax information to the Nexus Program of the
1503 Multistate Tax Commission pursuant to any formal agreement for
1504 the exchange of mutual information between the department and
1505 the commission.
1506 (g) Tax information to principals, and their designees, of
1507 the Revenue Estimating Conference for the purpose of developing

1508 official revenue estimates.
1509 (h) Names and addresses of persons paying taxes pursuant
1510 to part IV of chapter 206 to the Department of Environmental
1511 Protection in the conduct of its official duties.
1512 (i) Information relative to chapters 212 and 326 to the
1513 Division of Florida Condominiums, Timeshares, and Mobile Homes
1514 of the Department of Business and Professional Regulation in the
1515 conduct of its official duties.
1516 (j) Information authorized pursuant to s. 213.0535 to
1517 eligible participants and certified public accountants for such
1518 participants in the Registration Information Sharing and
1519 Exchange Program.
1520 (k) Information relative to chapter 212 and the Bill of
1521 Lading Program to the Office of Agriculture Law Enforcement of
1522 the Department of Agriculture and Consumer Services in the
1523 conduct of its official duties.
1524 ~~(l) Information relative to chapter 198 to the Agency for~~
1525 ~~Health Care Administration in the conduct of its official~~
1526 ~~business relating to ss. 409.901-409.9101.~~
1527 (l) ~~(m)~~ Information contained in returns, reports,
1528 accounts, or declarations to the Board of Accountancy in
1529 connection with a disciplinary proceeding conducted pursuant to
1530 chapter 473 when related to a certified public accountant
1531 participating in the certified audits project, or to the court
1532 in connection with a civil proceeding brought by the department
1533 relating to a claim for recovery of taxes due to negligence on

1534 the part of a certified public accountant participating in the
1535 certified audits project. In any judicial proceeding brought by
1536 the department, upon motion for protective order, the court
1537 shall limit disclosure of tax information when necessary to
1538 effectuate the purposes of this section.
1539 (m) ~~(n)~~ Information relative to ss. 376.70 and 376.75 to
1540 the Department of Environmental Protection in the conduct of its
1541 official business and to the facility owner, facility operator,
1542 and real property owners as defined in s. 376.301.
1543 (n) ~~(o)~~ Information relative to ss. 220.1845 and 376.30781
1544 to the Department of Environmental Protection in the conduct of
1545 its official business.
1546 (o) ~~(p)~~ Names, addresses, and sales tax registration
1547 information to the Division of Consumer Services of the
1548 Department of Agriculture and Consumer Services in the conduct
1549 of its official duties.
1550 (p) ~~(q)~~ Information relative to the returns required by ss.
1551 175.111 and 185.09 to the Department of Management Services in
1552 the conduct of its official duties. The Department of Management
1553 Services is, in turn, authorized to disclose payment information
1554 to a governmental agency or the agency's agent for purposes
1555 related to budget preparation, auditing, revenue or financial
1556 administration, or administration of chapters 175 and 185.
1557 (q) ~~(r)~~ Names, addresses, and federal employer
1558 identification numbers, or similar identifiers, to the
1559 Department of Highway Safety and Motor Vehicles for use in the

1560 conduct of its official duties.
1561 (r) ~~(s)~~ Information relative to ss. 211.0251, 212.1831,
1562 220.1875, 561.1211, 624.51055, and 1002.395 to the Department of
1563 Education and the Division of Alcoholic Beverages and Tobacco in
1564 the conduct of official business.
1565 (s) ~~(t)~~ Information relative to chapter 202 to each local
1566 government that imposes a tax pursuant to s. 202.19 in the
1567 conduct of its official duties as specified in chapter 202.
1568 Information provided under this paragraph may include, but is
1569 not limited to, any reports required pursuant to s. 202.231,
1570 audit files, notices of intent to audit, tax returns, and other
1571 confidential tax information in the department's possession
1572 relating to chapter 202. A person or an entity designated by the
1573 local government in writing to the department as requiring
1574 access to confidential taxpayer information shall have
1575 reasonable access to information provided pursuant to this
1576 paragraph. Such person or entity may disclose such information
1577 to other persons or entities with direct responsibility for
1578 budget preparation, auditing, revenue or financial
1579 administration, or legal counsel. Such information shall only be
1580 used for purposes related to budget preparation, auditing, and
1581 revenue and financial administration. Any confidential and
1582 exempt information furnished to a local government, or to any
1583 person or entity designated by the local government as
1584 authorized by this paragraph may not be further disclosed by the
1585 recipient except as provided by this paragraph.

1586 (t) ~~(u)~~ Rental car surcharge revenues authorized by s.
1587 212.0606, reported according to the county to which the
1588 surcharge was attributed to the Department of Transportation.
1589 (u) ~~(v)~~ Information relative to ss. 212.08(7)(hhh),
1590 220.192, and 220.193 to the Department of Agriculture and
1591 Consumer Services for use in the conduct of its official
1592 business.
1593 (v) ~~(w)~~ Taxpayer names and identification numbers for the
1594 purposes of information-sharing agreements with financial
1595 institutions pursuant to s. 213.0532.
1596 (w) ~~(x)~~ Information relative to chapter 212 to the
1597 Department of Environmental Protection in the conduct of its
1598 official duties in the administration of s. 253.03(7)(b) and
1599 (11).
1600 (x) ~~(y)~~ Information relative to ss. 253.03(8) and 253.0325
1601 to the Department of Environmental Protection in the conduct of
1602 its official business.
1603 (y) ~~(z)~~ Information relative to s. 215.61(5) to the State
1604 Board of Education, the Division of Bond Finance, and the Office
1605 of Economic and Demographic Research.
1606 (z) ~~(aa)~~ Information relating to tax credits taken under s.
1607 220.194 to Space Florida.
1608 (aa) ~~(bb)~~ Information to the director of the Office of
1609 Program Policy Analysis and Government Accountability or his or
1610 her authorized agent, and to the coordinator of the Office of
1611 Economic and Demographic Research or his or her authorized

1612 agent, for purposes of completing the Economic Development
1613 Programs Evaluation. Information obtained from the department
1614 pursuant to this paragraph may be shared by the director and the
1615 coordinator, or the director's or coordinator's authorized
1616 agent, for purposes of completing the Economic Development
1617 Programs Evaluation.
1618
1619 Disclosure of information under this subsection shall be
1620 pursuant to a written agreement between the executive director
1621 and the agency. Such agencies, governmental or nongovernmental,
1622 shall be bound by the same requirements of confidentiality as
1623 the Department of Revenue. Breach of confidentiality is a
1624 misdemeanor of the first degree, punishable as provided by s.
1625 775.082 or s. 775.083.
1626 Section 26. Subsection (2) of section 213.21, Florida
1627 Statutes, is amended to read:
1628 213.21 Informal conferences; compromises.—
1629 (2)(a) The executive director of the department or his or
1630 her designee is authorized to enter into closing agreements with
1631 any taxpayer settling or compromising the taxpayer's liability
1632 for any tax, interest, or penalty assessed under any of the
1633 chapters specified in s. 72.011(1). Such agreements must be in
1634 writing if the amount of tax, penalty, or interest compromised
1635 exceeds $30,000, or for lesser amounts, if the department deems
1636 it appropriate or if requested by the taxpayer. When a written
1637 closing agreement has been approved by the department and signed

1638 by the executive director or his or her designee and the
1639 taxpayer, it shall be final and conclusive; and, except upon a
1640 showing of fraud or misrepresentation of material fact or except
1641 as to adjustments pursuant to s. ~~ss. 198.16 and~~ 220.23, no
1642 additional assessment may be made by the department against the
1643 taxpayer for the tax, interest, or penalty specified in the
1644 closing agreement for the time period specified in the closing
1645 agreement, and the taxpayer is not entitled to institute any
1646 judicial or administrative proceeding to recover any tax,
1647 interest, or penalty paid pursuant to the closing agreement. The
1648 department is authorized to delegate to the executive director
1649 the authority to approve any such closing agreement resulting in
1650 a tax reduction of $500,000 or less.
1651 ~~(b) Notwithstanding the provisions of paragraph (a), for~~
1652 ~~the purpose of facilitating the settlement and distribution of~~
1653 ~~an estate held by a personal representative, the executive~~
1654 ~~director of the department may, on behalf of the state, agree~~
1655 ~~upon the amount of taxes at any time due or to become due from~~
1656 ~~such personal representative under the provisions of chapter~~
1657 ~~198; and payment in accordance with such agreement shall be full~~
1658 ~~satisfaction of the taxes to which the agreement relates.~~
1659 (b) ~~(c)~~ Notwithstanding paragraph (a), for the purpose of
1660 compromising the liability of any taxpayer for tax or interest
1661 on the grounds of doubt as to liability based on the taxpayer's
1662 reasonable reliance on a written determination issued by the
1663 department as described in paragraph (3)(b), the department may

1664 compromise the amount of such tax or interest liability
1665 resulting from such reasonable reliance.
1666 Section 27. Subsection (6) of section 213.285, Florida
1667 Statutes, is amended to read:
1668 213.285 Certified audits.—
1669 (6) The department shall review the report of the
1670 certified audit and shall accept it when it is determined to be
1671 complete. Once the report is accepted by the department, the
1672 department shall issue a notice of proposed assessment
1673 reflecting the determination of any additional liability
1674 reflected in the report and shall provide the taxpayer with all
1675 the normal payment, protest, and appeal rights with respect to
1676 the liability. In cases where the report indicates an
1677 overpayment has been made, the taxpayer shall submit a properly
1678 executed application for refund to the department. Otherwise,
1679 the certified audit report is a final and conclusive
1680 determination with respect to the tax and period covered. No
1681 additional assessment may be made by the department for the
1682 specific taxes and period referenced in the report, except upon
1683 a showing of fraud or misrepresentation of material facts and
1684 except for adjustments made under ~~s. 198.16 or~~ s. 220.23. This
1685 determination shall not prevent the department from collecting
1686 liabilities not covered by the report or from conducting an
1687 audit or investigation and making an assessment for additional
1688 tax, penalty, or interest for any tax or period not covered by
1689 the report.

1690 Section 28. Subsection (2) of section 215.26, Florida
1691 Statutes, is amended to read:
1692 215.26 Repayment of funds paid into State Treasury through
1693 error.—
1694 (2) Application for refunds as provided by this section
1695 must be filed with the Chief Financial Officer, except as
1696 otherwise provided in this subsection, within 3 years after the
1697 right to the refund has accrued or else the right is barred.
1698 Except as provided in chapter 198, Florida Statutes 2014, and
1699 ss. 220.23 and 624.50921, an application for a refund of a tax
1700 enumerated in s. 72.011~~, which tax was paid after September 30,~~
1701 ~~1994, and before July 1, 1999,~~ must be filed with the Chief
1702 Financial Officer ~~within 5 years after the date the tax is paid,~~
1703 ~~and~~ within 3 years after the date the tax was paid for taxes
1704 paid ~~on or after July 1, 1999~~. The Chief Financial Officer may
1705 delegate the authority to accept an application for refund to
1706 any state agency, or the judicial branch, vested by law with the
1707 responsibility for the collection of any tax, license, or
1708 account due. The application for refund must be on a form
1709 approved by the Chief Financial Officer and must be supplemented
1710 with additional proof the Chief Financial Officer deems
1711 necessary to establish the claim; provided, the claim is not
1712 otherwise barred under the laws of this state. Upon receipt of
1713 an application for refund, the judicial branch or the state
1714 agency to which the funds were paid shall make a determination
1715 of the amount due. If an application for refund is denied, in

1716 whole or in part, the judicial branch or such state agency shall
1717 notify the applicant stating the reasons therefor. Upon approval
1718 of an application for refund, the judicial branch or such state
1719 agency shall furnish the Chief Financial Officer with a properly
1720 executed voucher authorizing payment.
1721 Section 29. Section 733.7011, Florida Statutes, is created
1722 to read:
1723 733.7011 Circuit judge to report names of decedents.—Each
1724 circuit judge shall, on or before the 10th day of every month,
1725 notify the Agency for Health Care Administration of the names of
1726 all decedents; the names and addresses of the respective
1727 appointed personal representatives, administrators, or curators;
1728 the amount of the bonds, if any, required by the court; and the
1729 probable value of the estates, in all estates of decedents whose
1730 wills have been probated or propounded for probate before the
1731 circuit judge or upon estates which letters testamentary or
1732 letters of administration or curatorship have been sought or
1733 granted, during the preceding month. Such report shall contain
1734 any other information that the circuit judge may have concerning
1735 the estates of such decedents. A circuit judge shall also
1736 furnish such further information, from the records and files of
1737 the circuit court in regard to such estates, as the Agency for
1738 Health Care Administration may from time to time require.
1739 Section 30. It is the intent of the Legislature that the
1740 estates of all decedents who died before January 1, 2005,
1741 continue to be subject to the estate tax, and that the

1742 amendments made by sections 20 through 29 of this act apply to
1743 estates of decedents that died on or after January 1, 2005. All
1744 provisions of chapter 198, Florida Statutes 2014, including the
1745 refund limitations provided in s. 198.29, Florida Statutes 2014,
1746 shall continue to apply in perpetuity for the estates of
1747 decedents who died before January 1, 2005. All estate tax liens
1748 provided in s. 198.22, Florida Statutes 2014, for estates of
1749 decedents who died on or after January 1, 2005, are released.
1750 Section 31. The Department of Revenue shall maintain the
1751 availability of forms DR-312 (Affidavit of No Florida Estate Tax
1752 Due R. 08/13) and DR-313 (Affidavit of No Florida Estate Tax Due
1753 When Federal Return is Required R. 06/11) until July 1, 2025.
1754 Section 32. Effective upon this act becoming a law,
1755 paragraphs (d) and (t) of subsection (1) of section 220.03,
1756 Florida Statutes, are amended to read:
1757 220.03 Definitions.—
1758 (1) SPECIFIC TERMS.—When used in this code, and when not
1759 otherwise distinctly expressed or manifestly incompatible with
1760 the intent thereof, the following terms shall have the following
1761 meanings:
1762 (d) "Community contribution" means the grant by a business
1763 firm of any of the following items:
1764 1. Cash or other liquid assets.
1765 2. Real property.
1766 3. Goods or inventory.
1767 4. Other physical resources as identified by the

1768 department.
1769
1770 This paragraph expires June 30, 2017 ~~on the date specified in s.~~
1771 ~~290.016 for the expiration of the Florida Enterprise Zone Act~~.
1772 (t) "Project" means any activity undertaken by an eligible
1773 sponsor, as defined in s. 220.183(2)(c), which is designed to
1774 construct, improve, or substantially rehabilitate housing that
1775 is affordable to low-income or very-low-income households as
1776 defined in s. 420.9071(19) and (28); designed to provide
1777 commercial, industrial, or public resources and facilities; or
1778 designed to improve entrepreneurial and job-development
1779 opportunities for low-income persons. A project may be the
1780 investment necessary to increase access to high-speed broadband
1781 capability in a rural community which had an enterprise zone
1782 designated pursuant to chapter 290 as of May 1, 2015 ~~rural~~
1783 ~~communities with enterprise zones~~, including projects that
1784 result in improvements to communications assets that are owned
1785 by a business. A project may include the provision of museum
1786 educational programs and materials that are directly related to
1787 any project approved between January 1, 1996, and December 31,
1788 1999, and located in an area which was in an enterprise zone
1789 designated pursuant to s. 290.0065 as of May 1, 2015. This
1790 paragraph does not preclude projects that propose to construct
1791 or rehabilitate low-income or very-low-income housing on
1792 scattered sites. With respect to housing, contributions may be
1793 used to pay the following eligible project-related activities:

1794 1. Project development, impact, and management fees for
1795 low-income or very-low-income housing projects;
1796 2. Down payment and closing costs for eligible persons, as
1797 defined in s. 420.9071(19) and (28);
1798 3. Administrative costs, including housing counseling and
1799 marketing fees, not to exceed 10 percent of the community
1800 contribution, directly related to low-income or very-low-income
1801 projects; and
1802 4. Removal of liens recorded against residential property
1803 by municipal, county, or special-district local governments when
1804 satisfaction of the lien is a necessary precedent to the
1805 transfer of the property to an eligible person, as defined in s.
1806 420.9071(19) and (28), for the purpose of promoting home
1807 ownership. Contributions for lien removal must be received from
1808 a nonrelated third party.
1809
1810 ~~The provisions of~~ This paragraph expires ~~shall expire and be~~
1811 ~~void on~~ June 30, 2017 ~~2015~~.
1812 Section 33. Paragraph (c) of subsection (1), paragraph (d)
1813 of subsection (2), and subsection (5) of section 220.183,
1814 Florida Statutes, are amended, and for the purpose of
1815 incorporating the amendments made by this act to sections 212.08
1816 and 624.5105, Florida Statutes, in references thereto,
1817 paragraphs (c) and (g) of subsection (1) of section 220.183,
1818 Florida Statutes, are reenacted, to read:
1819 220.183 Community contribution tax credit.—

1820 (1) AUTHORIZATION TO GRANT COMMUNITY CONTRIBUTION TAX
1821 CREDITS; LIMITATIONS ON INDIVIDUAL CREDITS AND PROGRAM
1822 SPENDING.—
1823 (c) The total amount of tax credit which may be granted
1824 for all programs approved under this section, s. 212.08(5)(p),
1825 and s. 624.5105 is $18.4 million in fiscal year 2015-2016 and
1826 $11.2 million in fiscal year 2016-2017 ~~annually~~ for projects
1827 that provide homeownership opportunities for low-income or very-
1828 low-income households as defined in s. 420.9071 and $3.5 million
1829 annually for all other projects.
1830 (g) A taxpayer who is eligible to receive the credit
1831 provided for in s. 624.5105 is not eligible to receive the
1832 credit provided by this section.
1833 (2) ELIGIBILITY REQUIREMENTS.—
1834 (d) The project shall be located in an area which was
1835 designated as an enterprise zone pursuant to chapter 290 as of
1836 May 1, 2015, or a Front Porch Florida Community. Any project
1837 designed to construct or rehabilitate housing for low-income or
1838 very-low-income households as defined in s. 420.9071(19) and
1839 (28) is exempt from the area requirement of this paragraph. This
1840 section does not preclude projects that propose to construct or
1841 rehabilitate housing for low-income or very-low-income
1842 households on scattered sites. Any project designed to provide
1843 increased access to high-speed broadband capabilities which
1844 includes coverage of a rural enterprise zone may locate the
1845 project's infrastructure in any area of a rural county.

1846 (5) EXPIRATION.—The provisions of this section, except
1847 paragraph (1)(e), expire ~~and are void on~~ June 30, 2017 ~~2016~~.
1848 Section 34. Paragraph (c) of subsection (1), paragraph (d)
1849 of subsection (2), and subsection (6) of section 624.5105,
1850 Florida Statutes, are amended to read:
1851 624.5105 Community contribution tax credit; authorization;
1852 limitations; eligibility and application requirements;
1853 administration; definitions; expiration.—
1854 (1) AUTHORIZATION TO GRANT TAX CREDITS; LIMITATIONS.—
1855 (c) The total amount of tax credit which may be granted
1856 for all programs approved under this section and ss.
1857 212.08(5)(p) and 220.183 is $18.4 million in fiscal year 2015-
1858 2016 and $11.2 million in fiscal year 2016-2017 ~~annually~~ for
1859 projects that provide homeownership opportunities for low-income
1860 or very-low-income households as defined in s. 420.9071 and $3.5
1861 million annually for all other projects.
1862 (2) ELIGIBILITY REQUIREMENTS.—
1863 (d) The project shall be located in an area which was
1864 designated as an enterprise zone pursuant to chapter 290 as of
1865 May 1, 2015, or a Front Porch Community. Any project designed to
1866 construct or rehabilitate housing for low-income or very-low-
1867 income households as defined in s. 420.9071(19) and (28) is
1868 exempt from the area requirement of this paragraph.
1869 (6) EXPIRATION.—The provisions of this section, except
1870 paragraph (1)(e), expire and are void on June 30, 2017 ~~2016~~.
1871 Section 35. For the purpose of incorporating the amendment

1872 made by this act to section 220.183, Florida Statutes, in a
1873 reference thereto, subsection (8) of section 220.02, Florida
1874 Statutes, is reenacted to read:
1875 220.02 Legislative intent.—
1876 (8) It is the intent of the Legislature that credits
1877 against either the corporate income tax or the franchise tax be
1878 applied in the following order: those enumerated in s. 631.828,
1879 those enumerated in s. 220.191, those enumerated in s. 220.181,
1880 those enumerated in s. 220.183, those enumerated in s. 220.182,
1881 those enumerated in s. 220.1895, those enumerated in s. 220.195,
1882 those enumerated in s. 220.184, those enumerated in s. 220.186,
1883 those enumerated in s. 220.1845, those enumerated in s. 220.19,
1884 those enumerated in s. 220.185, those enumerated in s. 220.1875,
1885 those enumerated in s. 220.192, those enumerated in s. 220.193,
1886 those enumerated in s. 288.9916, those enumerated in s.
1887 220.1899, those enumerated in s. 220.194, and those enumerated
1888 in s. 220.196.
1889 Section 36. For the purpose of incorporating the
1890 amendments made by this act to sections 212.08, 220.183, and
1891 624.5105, Florida Statutes, in references thereto, paragraph (a)
1892 of subsection (4) of section 377.809, Florida Statutes, is
1893 reenacted to read:
1894 377.809 Energy Economic Zone Pilot Program.—
1895 (4)(a) Beginning July 1, 2012, all the incentives and
1896 benefits provided for enterprise zones pursuant to state law
1897 shall be available to the energy economic zones designated

1898 pursuant to this section on or before July 1, 2010. In order to
1899 provide incentives, by March 1, 2012, each local governing body
1900 that has jurisdiction over an energy economic zone must, by
1901 local ordinance, establish the boundary of the energy economic
1902 zone, specify applicable energy-efficiency standards, and
1903 determine eligibility criteria for the application of state and
1904 local incentives and benefits in the energy economic zone.
1905 However, in order to receive benefits provided under s. 288.106,
1906 a business must be a qualified target industry business under s.
1907 288.106 for state purposes. An energy economic zone's boundary
1908 may be revised by local ordinance. Such incentives and benefits
1909 include those in ss. 212.08, 212.096, 220.181, 220.182, 220.183,
1910 288.106, and 624.5105 and the public utility discounts provided
1911 in s. 290.007(8). The exemption provided in s. 212.08(5)(c)
1912 shall be for renewable energy as defined in s. 377.803. For
1913 purposes of this section, any applicable requirements for
1914 employee residency for higher refund or credit thresholds must
1915 be based on employee residency in the energy economic zone or an
1916 enterprise zone. A business in an energy economic zone may also
1917 be eligible for funding under ss. 288.047 and 445.003, and a
1918 transportation project in an energy economic zone shall be
1919 provided priority in funding under s. 339.2821. Other projects
1920 shall be given priority ranking to the extent practicable for
1921 grants administered under state energy programs.
1922 Section 37. Subsection (2) of section 220.196, Florida
1923 Statutes, is amended to read:

1924 220.196 Research and development tax credit.—
1925 (2) TAX CREDIT.—
1926 (a) As provided in this section ~~Subject to the limitations~~
1927 ~~contained in paragraph (c)~~, a business enterprise is eligible
1928 for a credit against the tax imposed by this chapter if it: ~~the~~
1929 ~~business enterprise~~
1930 1. Has qualified research expenses in this state in the
1931 taxable year exceeding the base amount; ~~and, for the same~~
1932 ~~taxable year,~~
1933 2. Claims and is allowed a research credit for such
1934 qualified research expenses under 26 U.S.C. s. 41 for the same
1935 taxable year as subparagraph 1.; and
1936 3. Is a qualified target industry business as defined in
1937 s. 288.106(2)(n). Only qualified target industry businesses in
1938 the manufacturing, life sciences, information technology,
1939 aviation and aerospace, homeland security and defense, cloud
1940 information technology, marine sciences, materials science, and
1941 nanotechnology industries may qualify for a credit pursuant to
1942 this section. A business applying for a credit pursuant to this
1943 section shall include a letter from the Department of Economic
1944 Opportunity certifying whether the business meets the
1945 requirements of this subparagraph with its application for
1946 credit. The Department of Economic Opportunity shall provide
1947 such a letter upon receiving a request for one.
1948 (b) ~~(a)~~ The tax credit shall be 10 percent of the excess
1949 qualified research expenses over the base amount. However, the

1950 maximum tax credit for a business enterprise that has not been
1951 in existence for at least 4 taxable years immediately preceding
1952 the taxable year is reduced by 25 percent for each taxable year
1953 for which the business enterprise, or a predecessor corporation
1954 that was a business enterprise, did not exist.
1955 (c) ~~(b)~~ The credit taken in any taxable year may not exceed
1956 50 percent of the business enterprise's remaining net income tax
1957 liability under this chapter after all other credits have been
1958 applied under s. 220.02(8).
1959 (d) ~~(c)~~ Any unused credit authorized under this section may
1960 be carried forward and claimed by the taxpayer for up to 5
1961 years.
1962 (e) ~~(d)~~ The combined total amount of tax credits which may
1963 be granted to all business enterprises under this section during
1964 any calendar year is $12.3 ~~$9~~ million. Applications may be filed
1965 with the department on or after March 20 and before March 27 for
1966 qualified research expenses incurred within the preceding
1967 calendar year. If the total ~~, and~~ credits for all applicants
1968 exceed the maximum amount allowed pursuant to this paragraph,
1969 the credits shall be allocated on a prorated basis ~~granted in~~
1970 ~~the order in which completed applications are received~~.
1971 Section 38. Paragraph (f) of subsection (2) of section
1972 220.1845, Florida Statutes, is amended to read:
1973 220.1845 Contaminated site rehabilitation tax credit.—
1974 (2) AUTHORIZATION FOR TAX CREDIT; LIMITATIONS.—
1975 (f) The total amount of the tax credits which may be

1976 granted under this section is $20.3 million in the 2015-2016
1977 fiscal year and $8.3 ~~$5~~ million annually thereafter.
1978 Section 39. Subsections (4), (5), and (11) of section
1979 376.30781, Florida Statutes, are amended to read:
1980 376.30781 Tax credits for rehabilitation of drycleaning-
1981 solvent-contaminated sites and brownfield sites in designated
1982 brownfield areas; application process; rulemaking authority;
1983 revocation authority.—
1984 (4) The Department of Environmental Protection is
1985 responsible for allocating the tax credits provided for in s.
1986 220.1845, which may not exceed a total of $20.3 million in tax
1987 credits in the 2015-2016 fiscal year and $8.3 ~~$5~~ million in tax
1988 credits annually thereafter.
1989 (5) To claim the credit for site rehabilitation or solid
1990 waste removal, each tax credit applicant must apply to the
1991 Department of Environmental Protection for an allocation of the
1992 ~~$5 million~~ annual credit provided in s. 220.1845 by filing a tax
1993 credit application with the Division of Waste Management on a
1994 form developed by the Department of Environmental Protection in
1995 cooperation with the Department of Revenue. The form shall
1996 include an affidavit from each tax credit applicant certifying
1997 that all information contained in the application, including all
1998 records of costs incurred and claimed in the tax credit
1999 application, are true and correct. If the application is
2000 submitted pursuant to subparagraph (3)(a)2., the form must
2001 include an affidavit signed by the real property owner stating

2002 that it is not, and has never been, the owner or operator of the
2003 drycleaning facility where the contamination exists. Approval of
2004 tax credits must be accomplished on a first-come, first-served
2005 basis based upon the date and time complete applications are
2006 received by the Division of Waste Management, subject to the
2007 limitations of subsection (14). To be eligible for a tax credit,
2008 the tax credit applicant must:
2009 (a) For site rehabilitation tax credits, have entered into
2010 a voluntary cleanup agreement with the Department of
2011 Environmental Protection for a drycleaning-solvent-contaminated
2012 site or a Brownfield Site Rehabilitation Agreement, as
2013 applicable, and have paid all deductibles pursuant to s.
2014 376.3078(3)(e) for eligible drycleaning-solvent-cleanup program
2015 sites, as applicable. A site rehabilitation tax credit applicant
2016 must submit only a single completed application per site for
2017 each calendar year's site rehabilitation costs. A site
2018 rehabilitation application must be received by the Division of
2019 Waste Management of the Department of Environmental Protection
2020 by January 31 of the year after the calendar year for which site
2021 rehabilitation costs are being claimed in a tax credit
2022 application. All site rehabilitation costs claimed must have
2023 been for work conducted between January 1 and December 31 of the
2024 year for which the application is being submitted. All payment
2025 requests must have been received and all costs must have been
2026 paid prior to submittal of the tax credit application, but no
2027 later than January 31 of the year after the calendar year for

2028 which site rehabilitation costs are being claimed.
2029 (b) For solid waste removal tax credits, have entered into
2030 a brownfield site rehabilitation agreement with the Department
2031 of Environmental Protection. A solid waste removal tax credit
2032 applicant must submit only a single complete application per
2033 brownfield site, as defined in the brownfield site
2034 rehabilitation agreement, for solid waste removal costs. A solid
2035 waste removal tax credit application must be received by the
2036 Division of Waste Management of the Department of Environmental
2037 Protection subsequent to the completion of the requirements
2038 listed in paragraph (3)(e).
2039 (11) If a tax credit applicant does not receive a tax
2040 credit allocation due to an exhaustion of the ~~$5 million~~ annual
2041 tax credit provided in s. 220.1845 ~~authorization~~, such
2042 application will then be included in the same first-come, first-
2043 served order in the next year's annual tax credit allocation, if
2044 any, based on the prior year application.
2045 Section 40. Subsection (4) of section 564.06, Florida
2046 Statutes, is amended to read:
2047 564.06 Excise taxes on wines and beverages.—
2048 (4) As to cider, which is made from the normal alcoholic
2049 fermentation of the juice of sound, ripe apples or pears,
2050 including but not limited to flavored, sparkling, or carbonated
2051 cider and cider made from condensed apple or pear must, that
2052 contain not less than one-half of 1 percent of alcohol by volume
2053 and not more than 7 percent of alcohol by volume, there shall be

2054 paid by all manufacturers and distributors a tax at the rate of
2055 $.89 per gallon. With the sole exception of the excise tax rate,
2056 cider shall be considered wine and shall be subject to the
2057 provisions of this chapter.
2058 Section 41. Clothes, school supplies, and personal
2059 computers and personal computer-related accessories sales tax
2060 holiday.—
2061 (1) The tax levied under chapter 212, Florida Statutes,
2062 may not be collected during the period from 12:01 a.m. on August
2063 7, 2015, through 11:59 p.m. on August 9, 2015, on the retail
2064 sale of:
2065 (a) Clothing, wallets, or bags, including handbags,
2066 backpacks, fanny packs, and diaper bags, but excluding
2067 briefcases, suitcases, and other garment bags, having a sales
2068 price of $100 or less per item. As used in this paragraph, the
2069 term "clothing" means:
2070 1. Any article of wearing apparel intended to be worn on
2071 or about the human body, excluding watches, watchbands, jewelry,
2072 umbrellas, and handkerchiefs; and
2073 2. All footwear, excluding skis, swim fins, roller blades,
2074 and skates.
2075 (b) School supplies having a sales price of $15 or less
2076 per item. As used in this paragraph, the term "school supplies"
2077 means pens, pencils, erasers, crayons, notebooks, notebook
2078 filler paper, legal pads, binders, lunch boxes, construction
2079 paper, markers, folders, poster board, composition books, poster

2080 paper, scissors, cellophane tape, glue or paste, rulers,
2081 computer disks, protractors, compasses, and calculators.
2082 (2) The tax levied under chapter 212, Florida
2083 Statutes, may not be collected during the period from 12:01 a.m.
2084 on August 7, 2015, through 11:59 p.m. on August 9, 2015, on the
2085 first $750 of the sales price of personal computers or personal
2086 computer-related accessories purchased for noncommercial home or
2087 personal use. As used in this subsection, the term:
2088 (a) "Personal computers" includes electronic book readers,
2089 laptops, desktops, handhelds, tablets, or tower computers. The
2090 term does not include cellular telephones, video game consoles,
2091 digital media receivers, or devices that are not primarily
2092 designed to process data.
2093 (b) "Personal computer-related accessories" includes
2094 keyboards, mice, personal digital assistants, monitors, other
2095 peripheral devices, modems, routers, and nonrecreational
2096 software, regardless of whether the accessories are used in
2097 association with a personal computer base unit. The term does
2098 not include furniture or systems, devices, software, or
2099 peripherals that are designed or intended primarily for
2100 recreational use.
2101 (c) "Monitors" does not include devices that include a
2102 television tuner.
2103 (3) The tax exemptions provided in this section do not
2104 apply to sales within a theme park or entertainment complex as
2105 defined in s. 509.013(9), Florida Statutes, within a public

2106 lodging establishment as defined in s. 509.013(4), Florida
2107 Statutes, or within an airport as defined in s. 330.27(2),
2108 Florida Statutes.
2109 (4) The Department of Revenue may, and all conditions are
2110 deemed met to, adopt emergency rules pursuant to ss. 120.536(1)
2111 and 120.54, Florida Statutes, to administer this section.
2112 (5) For the 2015-2016 fiscal year, the sum of $233,730 in
2113 nonrecurring funds is appropriated from the General Revenue Fund
2114 to the Department of Revenue for the purpose of implementing
2115 this section.
2116 Section 42. Small business Saturday sales tax holiday.—
2117 (1) As used in this section, the term "small business"
2118 means a dealer, as defined in s. 212.06, Florida Statutes, that
2119 registered with the Department of Revenue and began operation no
2120 later than March 3, 2015, and that owed and remitted to the
2121 Department of Revenue less than $200,000 in total tax under
2122 chapter 212, Florida Statutes, for the 1-year period ending
2123 September 30, 2015. If the dealer has not been in operation for
2124 a 1-year period as of September 30, 2015, the dealer must have
2125 owed and remitted less than $200,000 in total tax under chapter
2126 212, Florida Statutes, for the period beginning on the day that
2127 the dealer began operation and ending September 30, 2015, in
2128 order to qualify as a small business under this section. If the
2129 dealer is eligible to file a consolidated return pursuant to s.
2130 212.11(1)(e), Florida Statutes, the total tax under chapter 212,
2131 Florida Statutes, owed and remitted from all of the dealer's

2132 places of business must be less than $200,000 for the applicable
2133 period ending September 30, 2015.
2134 (2) The tax levied under chapter 212, Florida Statutes,
2135 may not be collected by a small business during the period from
2136 12:01 a.m. on November 28, 2015, through 11:59 p.m. on November
2137 28, 2015, on the retail sale, as defined in s. 212.02(14),
2138 Florida Statutes, of any item or article of tangible personal
2139 property, as defined in s. 212.02(19), Florida Statutes, having
2140 a sales price of $1,000 or less per item.
2141 (3) The Department of Revenue may, and all conditions are
2142 deemed to be met to, adopt emergency rules pursuant to ss.
2143 120.536(1) and 120.54, Florida Statutes, to administer this
2144 section.
2145 (4) For the 2015-2016 fiscal year, the sum of $118,121 in
2146 nonrecurring funds is appropriated from the General Revenue Fund
2147 to the Department of Revenue for the purpose of implementing the
2148 provisions of this section.
2149 Section 43. Textbook sales tax holidays.—
2150 (1) The tax levied under chapter 212, Florida Statutes,
2151 may not be collected during the period from 12:01 a.m. on August
2152 21, 2015, through 11:59 p.m. on August 21, 2015; the period from
2153 12:01 a.m. on January 8, 2016, through 11:59 p.m. on January 8,
2154 2016; and the period from 12:01 a.m. on May 13, 2016, through
2155 11:59 p.m. on May 13, 2016, on the retail sale of textbooks that
2156 are required or recommended for use in a course offered by a
2157 public postsecondary educational institution as described in s.

2158 1000.04, Florida Statutes, or a nonpublic postsecondary
2159 educational institution that is eligible to participate in a
2160 tuition assistance program authorized by s. 1009.89, Florida
2161 Statutes, or s. 1009.891, Florida Statutes. As used in this
2162 section, the term "textbook" means any required or recommended
2163 manual of instruction or any instructional materials for any
2164 field of study. As used in this section, the term "instructional
2165 materials" means any educational materials, in printed or
2166 digital format, that are required or recommended for use in a
2167 course in any field of study. To demonstrate that a sale is not
2168 subject to tax, the student must provide a physical or an
2169 electronic copy of the following to the vendor:
2170 (a) The student's identification number; and
2171 (b) An applicable course syllabus or list of required and
2172 recommended textbooks and instructional materials that meet the
2173 criteria in s. 1004.085(3), Florida Statutes.
2174
2175 The vendor must maintain proper documentation, as prescribed by
2176 department rule, to identify the complete transaction or portion
2177 of the transaction that involves the sale of textbooks that are
2178 not subject to tax.
2179 (2) The tax exemptions provided in this section do not
2180 apply to sales within a theme park or entertainment complex as
2181 defined in s. 509.013(9), Florida Statutes, within a public
2182 lodging establishment as defined in s. 509.013(4), Florida
2183 Statutes, or within an airport as defined in s. 330.27(2),

2184 Florida Statutes.
2185 (3) The Department of Revenue may, and all conditions are
2186 deemed met to, adopt emergency rules pursuant to ss. 120.536(1)
2187 and 120.54, Florida Statutes, to administer this section.
2188 Section 44. Paragraph (a) of subsection (8) of section
2189 624.509, Florida Statutes, is amended to read:
2190 624.509 Premium tax; rate and computation.—
2191 (8) The premium tax authorized by this section may not be
2192 imposed on:
2193 (a) Any portion of the title insurance premium, as defined
2194 in s. 627.7711, retained by a title insurance agent or agency~~.~~
2195 ~~It is the intent of the Legislature that the continuation of~~
2196 ~~this exemption be contingent on title insurers adding employees~~
2197 ~~to their payroll. Between July 1, 2014, and July 1, 2016, title~~
2198 ~~insurers currently holding a valid certificate of authority from~~
2199 ~~this state shall, in the aggregate, add a minimum of 600~~
2200 ~~Florida-based employees to their payroll, as verified by the~~
2201 ~~Department of Economic Opportunity. The department shall submit~~
2202 ~~such verification to the President of the Senate and the Speaker~~
2203 ~~of the House of Representatives by October 1, 2016. This~~
2204 ~~paragraph expires December 31, 2017, unless reenacted by the~~
2205 ~~Legislature before that date~~; or
2206 Section 45. The Department of Revenue may, and all
2207 conditions are deemed to be met to, adopt emergency rules
2208 pursuant to s. 120.54(4), Florida Statutes, for the purpose of
2209 implementing the amendments made by this act to ss. 202.12 and

2210 202.27, Florida Statutes. Emergency rules adopted pursuant to
2211 this section shall expire 6 months after adoption.
2212 Section 46. (1) For the 2015-2016 fiscal year, the sum of
2213 $44,060 in nonrecurring funds is appropriated from the General
2214 Revenue Fund to the Department of Revenue for the purpose of
2215 implementing the amendments made by this act to chapter 202,
2216 Florida Statutes, and s. 203.001, Florida Statutes.
2217 (2) For the 2015-2016 fiscal year, the sum of $52,093 in
2218 nonrecurring funds is appropriated from the General Revenue Fund
2219 to the Department of Revenue for the purpose of implementing the
2220 amendments made by this act to s. 212.031(1), Florida Statutes.
2221 Section 47. If any law amended by this act was also
2222 amended by a law enacted during the 2015 Regular Session of the
2223 Legislature, such laws shall be construed as if enacted during
2224 the same session of the Legislature, and full effect shall be
2225 given to each if possible.
2226 Section 48. Except as otherwise expressly provided in this
2227 act and except for this section, which shall take effect upon
2228 this act becoming a law, this act shall take effect July 1,
2229 2015.

THE FLORIDA SENATE

APPEARANCE RECORD

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

6-11-15
Meeting Date

HB 33A
Bill Number (if applicable)

496616
Amendment Barcode (if applicable)

Topic: Tax Bill

Name: Barbara Inman

Job Title: President/CEO

Address: 2605 Enterprise Rd E #230
Street

Clearwater FL 33759
City State Zip

Phone: 727-475-1363

Email: ceo@habitatflorida.org

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

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

Representing: Habitat for Humanity of 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

APPEARANCE RECORD

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

6/11/15
Meeting Date

33A
Bill Number (if applicable)

496616
Amendment Barcode (if applicable)

Topic: Taxation

Name: Carolyn Johnson

Job Title: Policy Director

Address: 136 S Bronough St
Street

Tallahassee, FL 32301
City, State, Zip

Phone: 850-521-1235

Email: cjohnson@flchamber.com

Speaking: ☐ For ☐ Against ☐ Information

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

Representing: Florida Chamber of Commerce

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)

6/11/15
Meeting Date

33-A
Bill Number (if applicable)

Amendment Barcode (if applicable)

Topic: Tax

Name: Tammy Perdue

Job Title: General Counsel

Address: 516 N. Adams
Street

Tallahassee, FL 32301
City, State, Zip

Phone: 850-224-7173

Email: tperdue@aif.com

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

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

Representing: Associated Industries of Florida

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

Lobbyist registered with Legislature: [x] 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

Tallahassee, Florida 32399-1100

SENATOR DENISE GRIMSLEY
Deputy Majority Leader
21st District

COMMITTEES:
Communications, Energy, and Public Utilities, *Chair*
Agriculture
Appropriations
Appropriations Subcommittee on Health and Human Services
Health Policy
Transportation

JOINT COMMITTEES:
Joint Administrative Procedures Committee
Joint Legislative Budget Commission

June 9, 2015

The Honorable Andy Gardiner, President
The Florida Senate
Room 409, The Capitol
404 S. Monroe Street
Tallahassee, Florida 32399-1100

Dear President Gardiner:

I respectfully request permission to be excused from all Senate business on Thursday, June 11, 2015. I have a previous commitment in my district to attend.

Sincerely,

Denise Grimsley

Denise Grimsley
Senator, District 21

DG/mm

REPLY TO:
☐ 205 South Commerce Avenue, Suite A, Sebring, Florida 33870 (863) 386-6016
☐ 212 East Stuart Avenue, Lake Wales, Florida 33853 (863) 679-4847
☐ 306 Senate Office Building, 404 South Monroe Street, Tallahassee, Florida 32399-1100 (850) 487-5021

Senate's Website: *www.flsenate.gov*

ANDY GARDINER
President of the Senate

GARRETT RICHTER
President Pro Tempore

THE FLORIDA SENATE

Tallahassee, Florida 32399-1100

COMMITTEES:
Appropriations Subcommittee on Transportation, Tourism, and Economic Development, *Chair*
Appropriations
Commerce and Tourism
Governmental Oversight and Accountability
Regulated Industries
Rules

SENATOR JACK LATVALA
20th District

June 9, 2015

The Honorable Tom Lee
Chair, Senate Appropriations Committee
201 The Capitol
404 S. Monroe Street
Tallahassee, FL 32399-1100

Dear Chair Lee:

I respectfully request that I be excused from the Senate Appropriations Committee meeting on June 11, 2015. I unfortunately have a business commitment out of town and will not be able to attend the meeting.

Thank you for your consideration.

Sincerely,

Jack Latvala
Senator, District 20

Cc: Cindy Kynoch, Staff Director; Alicia Weiss, Administrative Assistant

REPLY TO:
☐ 26133 U.S. Highway 19 North, Suite 201, Clearwater, Florida 33763 (727) 793-2797 FAX: (727) 793-2799
☐ 408 Senate Office Building, 404 South Monroe Street, Tallahassee, Florida 32399-1100 (850) 487-5020

Senate's Website: *www.flsenate.gov*

ANDY GARDINER
President of the Senate

GARRETT RICHTER
President Pro Tempore

CourtSmart Tag Report

Room: KN 412 **Case:** **Type:**
Caption: Senate Appropriations Committee **Judge:**

Started: 6/11/2015 10:03:11 AM
Ends: 6/11/2015 10:40:22 AM **Length: 00:37:12**

10:04:12 AM	Sen. Lee (Chair)
10:04:29 AM	H 33-A
10:04:48 AM	Sen. Hukill
10:04:54 AM	Am. 496616
10:05:02 AM	Sen. Hukill
10:10:58 AM	Am. 153900
10:11:15 AM	Sen. Hukill
10:12:46 AM	Sen. Margolis
10:14:05 AM	Sen. Benacquisto
10:14:18 AM	Sen. Hukill
10:15:22 AM	Sen. Altman
10:16:43 AM	Sen. Hukill
10:17:53 AM	Sen. Montford
10:18:09 AM	Sen. Hukill
10:18:43 AM	Am. 496616 (cont.)
10:18:48 AM	Sen. Joyner
10:19:03 AM	Sen. Hukill
10:20:02 AM	Sen. Smith
10:20:40 AM	Barbara Inman, President/CEO, Habitat for Humanity of FL
10:20:50 AM	Carolyn Johnson, Policy Director, FL Chamber of Commerce
10:21:13 AM	Sen. Hukill
10:21:35 AM	Sen. Smith
10:22:40 AM	Sen. Margolis
10:24:13 AM	Sen. Montford
10:26:04 AM	Sen. Gaetz
10:30:25 AM	Sen. Montford
10:31:49 AM	Sen. Joyner
10:33:44 AM	Tammy Perdue, General Counsel, Associated Industries of FL
10:33:53 AM	Sen. Benacquisto
10:34:27 AM	Sen. Smith
10:34:32 AM	Sen. Benacquisto
10:34:40 AM	Sen. Hukill