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LEGISLATIVE ACTION

Senate

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House

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Floor: 2/AD/2R

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04/27/2017 11:33 AM

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Senator Brandes moved the following:

1 **Senate Substitute for Amendment (227886) (with title**
2 **amendment)**

3
4 Delete lines 22 - 103

5 and insert:

6 Section 1. Section 193.624, Florida Statutes, is amended to
7 read:

8 193.624 Assessment of renewable energy source devices
9 ~~residential property.~~

10 (1) As used in this section, the term "renewable energy
11 source device" means any of the following equipment that



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12 collects, transmits, stores, or uses solar energy, wind energy,
13 or energy derived from geothermal deposits:

14 (a) Solar energy collectors, photovoltaic modules, and
15 inverters.

16 (b) Storage tanks and other storage systems, excluding
17 swimming pools used as storage tanks.

18 (c) Rockbeds.

19 (d) Thermostats and other control devices.

20 (e) Heat exchange devices.

21 (f) Pumps and fans.

22 (g) Roof ponds.

23 (h) Freestanding thermal containers.

24 (i) Pipes, ducts, wiring, structural supports, refrigerant
25 handling systems, and other components ~~equipment~~ used as
26 integral parts of ~~to interconnect~~ such systems; however, such
27 equipment does not include conventional backup systems of any
28 type or any equipment or structure that would be required in the
29 absence of the renewable energy source device.

30 (j) Windmills and wind turbines.

31 (k) Wind-driven generators.

32 (l) Power conditioning and storage devices that store or
33 use solar energy, wind energy, or energy derived from geothermal
34 deposits to generate electricity or mechanical forms of energy.

35 (m) Pipes and other equipment used to transmit hot
36 geothermal water to a dwelling or structure from a geothermal
37 deposit.

38
39 The term does not include equipment that is on the distribution
40 or transmission side of the point at which a renewable energy



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41 source device is interconnected to an electric utility's
42 distribution grid or transmission lines.

43 (2) In determining the assessed value of real property
44 used:

45 (a) For residential purposes, ~~an increase in~~ the just value
46 of the property attributable to ~~the installation of~~ a renewable
47 energy source device may not be considered.

48 (b) For nonresidential purposes, 80 percent of the just
49 value of the property attributable to a renewable energy source
50 device may not be considered.

51 (3) This section applies to the installation of a renewable
52 energy source device installed on or after January 1, 2013, to
53 new and existing residential real property. This section applies
54 to a renewable energy source device installed on or after
55 January 1, 2018, to all other real property, except when
56 installed as part of a project planned for a location in a
57 fiscally constrained county, as defined in s. 218.67(1), and for
58 which an application for a comprehensive plan amendment or
59 planned unit development zoning has been filed with the county
60 on or before December 31, 2017.

61 Section 2. The amendments made by this act to s. 193.624(2)
62 and (3), Florida Statutes, expire December 31, 2037, and the
63 text of those subsections shall revert to that in existence on
64 December 31, 2017, except that any amendments to such text
65 enacted other than by this act shall be preserved and continue
66 to operate to the extent that such amendments are not dependent
67 upon the portions of text which expire pursuant to this section.

68 Section 3. Section 196.182, Florida Statutes, is created to
69 read:



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70 196.182 Exemption of renewable energy source devices.—

71 (1) Eighty percent of the assessed value of a renewable
72 energy source device, as defined in s. 193.624, which is
73 considered tangible personal property and which is installed on
74 real property on or after January 1, 2018, or which was
75 installed before January 1, 2018, if the renewable energy source
76 device was installed to supply a municipal electric utility
77 located within a consolidated government, is exempt from ad
78 valorem taxation.

79 (2) The exemption provided in this section does not apply
80 to a renewable energy source device that is installed as part of
81 a project planned for a location in a fiscally constrained
82 county, as defined in s. 218.67(1), and for which an application
83 for a comprehensive plan amendment or planned unit development
84 zoning has been filed with the county on or before December 31,
85 2017.

86 (3) Notwithstanding this section, 80 percent of the
87 assessed value of a renewable energy source device, as defined
88 in s. 193.624, which is affixed to property owned or leased by
89 the United States Department of Defense for the military is
90 exempt from ad valorem taxation, including, but not limited to,
91 the tangible personal property tax.

92 (4) This section expires December 31, 2037.

93 Section 4. For the purpose of incorporating the amendment
94 made by this act to section 193.624, Florida Statutes, in a
95 reference thereto, paragraph (a) of subsection (4) of section
96 193.155, Florida Statutes, is reenacted to read:

97 193.155 Homestead assessments.—Homestead property shall be
98 assessed at just value as of January 1, 1994. Property receiving



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99 the homestead exemption after January 1, 1994, shall be assessed
100 at just value as of January 1 of the year in which the property
101 receives the exemption unless the provisions of subsection (8)
102 apply.

103 (4) (a) Except as provided in paragraph (b) and s. 193.624,
104 changes, additions, or improvements to homestead property shall
105 be assessed at just value as of the first January 1 after the
106 changes, additions, or improvements are substantially completed.

107 Section 5. For the purpose of incorporating the amendment
108 made by this act to section 193.624, Florida Statutes, in a
109 reference thereto, paragraph (a) of subsection (6) of section
110 193.1554, Florida Statutes, is reenacted to read:

111 193.1554 Assessment of nonhomestead residential property.-

112 (6) (a) Except as provided in paragraph (b) and s. 193.624,
113 changes, additions, or improvements to nonhomestead residential
114 property shall be assessed at just value as of the first January
115 1 after the changes, additions, or improvements are
116 substantially completed.

117
118 ===== T I T L E A M E N D M E N T =====

119 And the title is amended as follows:

120 Delete lines 3 - 17

121 and insert:

122 amending s. 193.624, F.S.; revising the definition of
123 the term "renewable energy source device"; prohibiting
124 the consideration of just value of property
125 attributable to a renewable energy source device in
126 determining the assessed value of real property used
127 for residential purposes; prohibiting the



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128 consideration of a specified percentage of the just
129 value of property attributable to a renewable energy
130 source device in determining the assessed value of
131 real property used for nonresidential purposes;
132 revising applicability; providing for expiration of
133 specified amendments made by the act; creating s.
134 196.182, F.S.; exempting a specified percentage of the
135 assessed value of certain renewable energy source
136 devices from ad valorem taxation; providing
137 applicability; exempting a specified percentage of the
138 assessed value of renewable energy source devices
139 affixed to property owned or leased by the United
140 States Department of Defense for the military from ad
141 valorem taxation; providing for expiration; reenacting
142 ss. 193.155(4) (a) and 193.1554(6) (a), F.S., relating
143 to homestead assessments and nonhomestead residential
144 property assessments, respectively, to incorporate the
145 amendment made to s. 193.624, F.S., in references
146 thereto;