A bill to be entitled
An act relating to taxation; amending s. 28.241, F.S.;
providing for a distribution of certain filing fees;
specifying that filing fees for trial and appellate
proceedings must be deposited into the State Courts
Revenue Trust Fund; amending ss. 125.0103, 166.043,
and 212.05, F.S.; providing that specified local
governments may not prohibit the sale or the offer for
sale of certain tangible personal property subject to
the sales and use tax; providing that specified
ordinances are void; amending s. 159.621, F.S.;
providing an exemption from the excise tax on certain
documents notes and mortgages that are part of a loan
made by or on behalf of a housing financing authority;
providing requirements for exemption; providing
exceptions to the exemption; creating s. 193.0237,
F.S.; providing definitions; providing for the
valuation of land upon which a multiple parcel
building is located; providing procedures and
requirements for the allocation of land value by the
property appraiser; specifying the effect of a forced
sale on the provisions of a record instrument of a
parcel in a multiple parcel building; providing
applicability; creating s. 193.4516, F.S.; providing a
valuation reduction for tangible personal property
owned and operated by a citrus fruit packing or
processing facility; providing applicability; defining
the term "citrus" for purposes of the reduction;
providing retroactive applicability; amending s.
194.011, F.S.; specifying that the right of a
condominium, cooperative, or homeowners' association
to petition a value adjustment board regarding an ad
valorem tax assessment on behalf of some or all unit
or parcel owners includes the right to represent unit
or parcel owners in all related proceedings; amending
s. 194.032, F.S.; authorizing value adjustment boards
to meet to hear appeals pertaining to specified tax
abatements; amending s. 194.181, F.S.; specifying that
specified associations may be a party to an action
contesting the assessment of ad valorem taxes;
amending s. 196.173, F.S.; revising the military
operations that qualify certain servicemembers for an
additional ad valorem tax exemption; amending s.
196.24, F.S.; authorizing certain unmarried spouses
of deceased disabled ex-servicemembers to claim ad
valorem tax exemptions; creating s. 197.318, F.S.;
providing for the abatement of ad valorem taxes for
residential improvements damaged or destroyed by
certain hurricanes; providing definitions; providing
procedures and requirements for filing applications;
providing reporting requirements; providing retroactive applicability; amending s. 197.3631, F.S.; providing for the levy and allocation of non-ad valorem special assessments on parcels in a multiple parcel building; amending s. 197.572, F.S.; providing for the continued applicability of certain easements that support improvements that may be constructed above certain conservation land; amending s. 197.573, F.S.; protecting from tax sale certain covenants that provide specified liens against property for assessments accruing after issuance of certain deeds and titles; amending s. 201.02, F.S.; defining the term "homestead property"; providing a documentary stamp tax exemption for certain transfers of homestead property between spouses; creating s. 210.205, F.S.; requiring certain recipients of cigarette tax distributions to report information regarding the expenditure of such distributions; amending s. 212.031, F.S.; reducing the tax levied on rental or license fees charged for the use of real property; amending s. 212.055, F.S.; revising the definition of "public facilities" for purposes of the local government infrastructure surtax; amending ss. 212.08, 220.183, and 624.5105, F.S.; revising the total amount of community contribution tax credits that may be
granted for certain projects that provide housing
opportunities for certain persons; creating s.
212.099, F.S.; establishing the Florida Sales Tax
Credit Scholarship Program; providing definitions;
authorizing certain persons to elect to direct certain
state sales and use tax revenues to be transferred to
a nonprofit scholarship-organization for the Florida
Tax Credit Scholarship Program; providing procedures
and requirements for filing applications; providing
nonprofit scholarship-funding organization
obligations; providing limits on the amount of tax
credits; requiring the Department of Revenue to
disregard certain tax credits for specified purposes;
requiring the Department of Revenue to adopt rules to
administer the program; amending s. 212.12, F.S.;
directing the department to make available the tax
amounts and brackets for the tax imposed under s.
212.031; amending s. 212.1831, F.S.; modifying the
calculation of the dealer's collection allowance under
s. 212.12 to include certain contributions to eligible
nonprofit scholarship-funding organizations; creating
s. 212.205, F.S.; requiring certain recipients of
sales tax distributions to report information related
to expenditure of those distributions; amending s.
213.053, F.S.; providing definitions; authorizing the
Department of Revenue to provide a list of certain taxpayers to certain nonprofit scholarship-funding organizations; creating s. 218.131, F.S.; requiring the Legislature to appropriate moneys to fiscally constrained counties and taxing jurisdictions within such counties that experience a reduction in ad valorem tax revenue as a result of tax abatements related to specified hurricanes; providing a method for distributing such moneys; creating s. 218.135, F.S.; requiring the Legislature to appropriate funds to offset reductions in ad valorem taxes as a result of reductions in the value of certain packing and processing equipment; providing a method for distributing such moneys; providing an appropriation; amending s. 220.13, F.S.; providing an exception to the additions to the calculation of adjusted taxable income for corporate income tax purposes; amending s. 220.1845, F.S.; increasing the total amount of contaminated site rehabilitation tax credits for 1 year; amending s. 220.1875, F.S.; providing a deadline for an eligible contribution to be made to an eligible nonprofit scholarship-funding organization; determining compliance with the requirement to pay tentative taxes under ss. 220.222 and 220.32 for tax credits under s. 1002.395; amending s. 318.14, F.S.;
requiring a specified reduction of a civil penalty
under certain circumstances; deleting the requirement
that a specified percentage of the civil penalty be
deposited in the State Courts Revenue Trust Fund;
amending s. 318.15, F.S.; requiring a person to pay
the clerk of the court the amount of a reduction under
certain circumstances; amending s. 376.30781, F.S.;
increasing the total amount of tax credits for the
rehabilitation of drycleaning-solvent-contaminated
sites and brownfield sites in designated brownfield
areas for 1 year; amending s. 718.111, F.S.; providing
how a condominium association may protest ad valorem
valuation of some or all of the units of the
association; amending s. 741.01, F.S.; providing a
certain fee paid to the clerk of the circuit court for
the issuance of a marriage license is deposited into
the State Courts Revenue Trust Fund; amending s.
1002.395, F.S.; providing an application deadline for
certain tax credits related to nonprofit scholarship-
funding organizations; extending the carry forward
period for unused tax credits from 5 years to 10
years; providing applicability of the carried forward
tax credit for purposes of certain taxes; removing the
requirement for a taxpayer to apply to the department
for approval of a carry forward tax credit; providing
sales tax exemptions for the retail sale of certain
clothing, school supplies, personal computers, and
personal computer-related accessories during a
specified timeframe; providing exceptions; authorizing
certain dealers to opt out of participating in such
tax exemption; providing requirements for such
dealers; authorizing the Department of Revenue to
adopt emergency rules; providing an appropriation;
providing a sales tax exemption for specified disaster
preparedness supplies during specified timeframes;
authorizing the Department of Revenue to adopt
emergency rules; providing applicability; providing a
sales tax exemption for certain generators used in
nursing homes and assisted living facilities during a
specified timeframe; providing procedures and
requirements for filing applications; providing
penalties; providing a sales tax exemption for certain
fencing materials during a specified timeframe;
providing definitions; providing procedures and
requirements for filing applications; providing
penalties; authorizing the Department of Revenue to
adopt emergency rules; providing retroactive
applicability; providing a sales tax exemption for
certain building materials used to repair
nonresidential farm buildings during a specified
timeframe; providing definitions; providing procedures
and requirements for filing applications; providing
penalties; authorizing the Department of Revenue to
adopt emergency rules; providing retroactive
applicability; providing an exemption from taxes on
fuel for certain agricultural uses; providing
definitions; providing procedures and requirements for
filing applications; providing penalties; authorizing
the Department of Revenue to adopt emergency rules;
providing retroactive applicability; amending s.
193.155, F.S.; providing that owners of homestead
property that was significantly damaged or destroyed
as a result of a named tropical storm or hurricane may
elect to have such property deemed abandoned if the
owner establishes a new homestead property by a
specified date; amending s. 163.01, F.S.; providing
the tax treatment of property located within or
outside the jurisdiction of specified legal entities
created under the Florida Interlocal Cooperation Act
of 1969; amending s. 206.052, F.S.; exempting certain
terminal suppliers from paying the motor fuel tax
under specified circumstances; amending s. 206.9825,
F.S.; revising the rate of the aviation fuel tax paid
by certain air carriers on a specified date; creating
chapter 451, F.S.; providing definitions; specifying
that certain contractors under specified conditions
are to be treated as independent contractors under
state and local laws and regulations; providing
retroactive applicability; providing exceptions;
authorizing the Department of Revenue to adopt
emergency rules; providing construction; providing
retroactive applicability; providing an appropriation;
providing effective dates.

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

Section 1. Paragraph (a) of subsection (1) and subsection
(6) of section 28.241, Florida Statutes, are amended to read:

28.241  Filing fees for trial and appellate proceedings.—

(1)  Filing fees are due at the time a party files a
pleading to initiate a proceeding or files a pleading for
relief. Reopen fees are due at the time a party files a pleading
to reopen a proceeding if at least 90 days have elapsed since
the filing of a final order or final judgment with the clerk. If
a fee is not paid upon the filing of the pleading as required
under this section, the clerk shall pursue collection of the fee
pursuant to s. 28.246.

(a) 1.a. Except as provided in sub-subparagraph b. and
subparagraph 2., the party instituting any civil action, suit,
or proceeding in the circuit court shall pay to the clerk of
that court a filing fee of up to $395 in all cases in which there are not more than five defendants and an additional filing fee of up to $2.50 for each defendant in excess of five. Of the first $200 in filing fees, $195 must be remitted to the Department of Revenue for deposit into the State Courts Revenue Trust Fund, $4 must be remitted to the Department of Revenue for deposit into the Administrative Trust Fund within the Department of Financial Services and used to fund the contract with the Florida Clerks of Court Operations Corporation created in s. 28.35, and $1 must be remitted to the Department of Revenue for deposit into the Administrative Trust Fund within the Department of Financial Services to fund audits of individual clerks' court-related expenditures conducted by the Department of Financial Services. By the 10th of each month, the clerk shall submit that portion of the filing fees collected in the previous month which is in excess of one-twelfth of the clerk's total budget to the Department of Revenue for deposit into the Clerks of the Court Trust Fund.

b. The party instituting any civil action, suit, or proceeding in the circuit court under chapter 39, chapter 61, chapter 741, chapter 742, chapter 747, chapter 752, or chapter 753 shall pay to the clerk of that court a filing fee of up to $295 in all cases in which there are not more than five defendants and an additional filing fee of up to $2.50 for each defendant in excess of five. Of the first $100 in filing fees,
$95 must be remitted to the Department of Revenue for deposit into the State Courts Revenue Trust Fund, $4 must be remitted to the Department of Revenue for deposit into the Administrative Trust Fund within the Department of Financial Services and used to fund the contract with the Florida Clerks of Court Operations Corporation created in s. 28.35, and $1 must be remitted to the Department of Revenue for deposit into the Administrative Trust Fund within the Department of Financial Services to fund audits of individual clerks' court-related expenditures conducted by the Department of Financial Services.

c. An additional filing fee of $4 shall be paid to the clerk. The clerk shall remit $3.50 to the Department of Revenue for deposit into the Court Education Trust Fund and shall remit 50 cents to the Department of Revenue for deposit into the Administrative Trust Fund within the Department of Financial Services to fund clerk education provided by the Florida Clerks of Court Operations Corporation. An additional filing fee of up to $18 shall be paid by the party seeking each severance that is granted. The clerk may impose an additional filing fee of up to $85 for all proceedings of garnishment, attachment, replevin, and distress. Postal charges incurred by the clerk of the circuit court in making service by certified or registered mail on defendants or other parties shall be paid by the party at whose instance service is made. Additional fees, charges, or costs may not be added to the filing fees imposed under this
section, except as authorized in this section or by general law.

2.a. Notwithstanding the fees prescribed in subparagraph 1., a party instituting a civil action in circuit court relating to real property or mortgage foreclosure shall pay a graduated filing fee based on the value of the claim.

b. A party shall estimate in writing the amount in controversy of the claim upon filing the action. For purposes of this subparagraph, the value of a mortgage foreclosure action is based upon the principal due on the note secured by the mortgage, plus interest owed on the note and any moneys advanced by the lender for property taxes, insurance, and other advances secured by the mortgage, at the time of filing the foreclosure. The value shall also include the value of any tax certificates related to the property. In stating the value of a mortgage foreclosure claim, a party shall declare in writing the total value of the claim, as well as the individual elements of the value as prescribed in this sub-subparagraph.

c. In its order providing for the final disposition of the matter, the court shall identify the actual value of the claim. The clerk shall adjust the filing fee if there is a difference between the estimated amount in controversy and the actual value of the claim and collect any additional filing fee owed or provide a refund of excess filing fee paid.

d. The party shall pay a filing fee of:

(I) Three hundred and ninety-five dollars in all cases in
which the value of the claim is $50,000 or less and in which
there are not more than five defendants. The party shall pay an
additional filing fee of up to $2.50 for each defendant in
excess of five. Of the first $200 in filing fees, $195 must be
remitted by the clerk to the Department of Revenue for deposit
into the General Revenue Fund, $4 must be remitted to the
Department of Revenue for deposit into the Administrative Trust
Fund within the Department of Financial Services and used to
fund the contract with the Florida Clerks of Court Operations
Corporation created in s. 28.35, and $1 must be remitted to the
Department of Revenue for deposit into the Administrative Trust
Fund within the Department of Financial Services to fund audits
of individual clerks' court-related expenditures conducted by
the Department of Financial Services;

(II) Nine hundred dollars in all cases in which the value
of the claim is more than $50,000 but less than $250,000 and in
which there are not more than five defendants. The party shall
pay an additional filing fee of up to $2.50 for each defendant
in excess of five. Of the first $705 in filing fees, $700 must
be remitted by the clerk to the Department of Revenue for
deposit into the General Revenue Fund, except that the first
$1.5 million in such filing fees remitted to the Department of
Revenue and deposited into the General Revenue Fund in fiscal
year 2018-2019 shall be distributed to the Miami-Dade County
Clerk of Court, $4 must be remitted to the Department of Revenue
for deposit into the Administrative Trust Fund within the Department of Financial Services and used to fund the contract with the Florida Clerks of Court Operations Corporation created in s. 28.35, and $1 must be remitted to the Department of Revenue for deposit into the Administrative Trust Fund within the Department of Financial Services to fund audits of individual clerks' court-related expenditures conducted by the Department of Financial Services; or

(III) One thousand nine hundred dollars in all cases in which the value of the claim is $250,000 or more and in which there are not more than five defendants. The party shall pay an additional filing fee of up to $2.50 for each defendant in excess of five. Of the first $1,705 in filing fees, $930 must be remitted by the clerk to the Department of Revenue for deposit into the General Revenue Fund, $770 must be remitted to the Department of Revenue for deposit into the State Courts Revenue Trust Fund, $4 must be remitted to the Department of Revenue for deposit into the Administrative Trust Fund within the Department of Financial Services to fund the contract with the Florida Clerks of Court Operations Corporation created in s. 28.35, and $1 must be remitted to the Department of Revenue for deposit into the Administrative Trust Fund within the Department of Financial Services to fund audits of individual clerks' court-related expenditures conducted by the Department of Financial Services.
e. An additional filing fee of $4 shall be paid to the clerk. The clerk shall remit $3.50 to the Department of Revenue for deposit into the Court Education Trust Fund and shall remit 50 cents to the Department of Revenue for deposit into the Administrative Trust Fund within the Department of Financial Services to fund clerk education provided by the Florida Clerks of Court Operations Corporation. An additional filing fee of up to $18 shall be paid by the party seeking each severance that is granted. The clerk may impose an additional filing fee of up to $85 for all proceedings of garnishment, attachment, replevin, and distress. Postal charges incurred by the clerk of the circuit court in making service by certified or registered mail on defendants or other parties shall be paid by the party at whose instance service is made. Additional fees, charges, or costs may not be added to the filing fees imposed under this section, except as authorized in this section or by general law.

(6) From each attorney appearing pro hac vice, the clerk of the circuit court shall collect a fee of $100 for deposit into the State Courts Revenue Trust Fund General Revenue Fund.

Section 2. Subsection (8) is added to section 125.0103, Florida Statutes, to read:

125.0103 Ordinances and rules imposing price controls; findings required; procedures.—

(8) Except as otherwise provided by law, a county, municipality, or other entity of local government may not
prohibit the sale of or the offering for sale of tangible personal property subject to the tax imposed by chapter 212 which may lawfully be sold in the state. Any such ordinance or rule is void.

Section 3. Section 159.621, Florida Statutes, is amended to read:

159.621 Housing bonds exempted from taxation; notes and mortgages exempt from excise tax on documents.—

(1) The bonds of a housing finance authority issued under this act, together with all notes, mortgages, security agreements, letters of credit, or other instruments which arise out of or are given to secure the repayment of bonds issued in connection with the financing of any housing development under this part, as well as the interest thereon and income therefrom, shall be exempt from all taxes.

(2) Any note or mortgage given in connection with a loan made by or on behalf of a housing finance authority under s. 159.608(8) is exempt from the excise tax on documents under chapter 201 if, at the time the note or mortgage is recorded, the housing finance authority records an affidavit signed by an agent of the housing authority that affirms that the loan was made by or on behalf of the housing finance authority.

The exemption granted by this section shall not be applicable to any tax imposed by chapter 220 on interest,
income, or profits on debt obligations owned by corporations or
to a deed for property financed by a housing finance authority.

Section 4. Subsection (8) is added to section 166.043, Florida Statutes, to read:

166.043 Ordinances and rules imposing price controls;
findings required; procedures.—

(8) Except as otherwise provided by law, a county, municipality, or other entity of local government may not
prohibit the sale of or the offering for sale of tangible personal property subject to the tax imposed by chapter 212
which may lawfully be sold in the state. Any such ordinance or rule is void.

Section 5. Effective upon this act becoming a law, section
193.0237, Florida Statutes, is created to read:

193.0237 Assessment of multiple parcel buildings.—

(1) As used in this section, the term:

(a) "Multiple parcel building" means a building, other
than a building consisting entirely of a single condominium,
timeshare, or cooperative, which contains separate parcels that
are vertically located, in whole or in part, on or over the same
land.

(b) "Parcel" means a portion of a multiple parcel building
which is identified in a recorded instrument by a legal
description that is sufficient for record ownership and
conveyance by deed separately from any other portion of the
(c) "Recorded instrument" means a declaration, covenant, easement, deed, plat, agreement, or other legal instrument, other than a lease, mortgage, or lien, which describes one or more parcels in a multiple parcel building and which is recorded in the public records of the county where the multiple parcel building is located.

(2) The value of land upon which a multiple parcel building is located, regardless of ownership, may not be separately assessed and must be allocated among and included in the just value of all the parcels in the multiple parcel building as provided in subsection (3).

(3) The property appraiser, for assessment purposes, must allocate all of the just value of the land among the parcels in a multiple parcel building in the same proportion that the just value of the improvements in each parcel bears to the total just value of all the improvements in the entire multiple parcel building.

(4) A condominium, timeshare, or cooperative may be created within a parcel in a multiple parcel building. Any land value allocated to the just value of a parcel containing a condominium must be further allocated among the condominium units in that parcel in the manner required in s. 193.023(5). Any land value allocated to the just value of a parcel containing a cooperative must be further allocated among the
cooperative units in that parcel in the manner required in s. 719.114.

(5) Each parcel in a multiple parcel building must be assigned a separate tax folio number. However, if a condominium or cooperative is created within any such parcel, a separate tax folio number must be assigned to each condominium unit or cooperative unit, rather than to the parcel in which it was created.

(6) All provisions of a recorded instrument affecting a parcel in a multiple parcel building, which parcel has been sold for taxes or special assessments, survive and are enforceable after the issuance of a tax deed or master's deed, or upon foreclosure of an assessment, a certificate or lien, a tax deed, a tax certificate, or a tax lien, to the same extent that such provisions would be enforceable against a voluntary grantee of the title immediately before the delivery of the tax deed, master's deed, or clerk's certificate of title as provided in s. 197.573.

(7) This section applies to any land on which a multiple parcel building is substantially completed as of January 1 of the respective assessment year. This section applies to assessments beginning in the 2018 calendar year.

Section 6. Section 193.4516, Florida Statutes, is created to read:

193.4516 Assessment of citrus fruit packing and processing
equipment damaged by Hurricane Irma or citrus greening.—

(1) For purposes of ad valorem taxation, and applying to the 2018 tax roll only, tangible personal property owned and operated by a citrus fruit packing or processing facility is deemed to have a market value no greater than its value for salvage, provided the tangible personal property is no longer used in the operation of the facility due to the effects of Hurricane Irma or citrus greening.

(2)(a) The valuation provided in subsection (1) is effective until a citrus fruit packing or processing facility sells or leases the tangible personal property or returns such property to operational use.

(b) As used in this section, the term "citrus" has the same meaning as provided in s. 581.011(7).

Section 7. The creation by this act of s. 193.4516, Florida Statutes, applies to the 2018 property tax roll.

Section 8. Paragraph (e) of subsection (3) of section 194.011, Florida Statutes, is amended to read:

194.011 Assessment notice; objections to assessments.—

(3) A petition to the value adjustment board must be in substantially the form prescribed by the department. Notwithstanding s. 195.022, a county officer may not refuse to accept a form provided by the department for this purpose if the taxpayer chooses to use it. A petition to the value adjustment board must be signed by the taxpayer or be accompanied at the
time of filing by the taxpayer's written authorization or power of attorney, unless the person filing the petition is listed in s. 194.034(1)(a). A person listed in s. 194.034(1)(a) may file a petition with a value adjustment board without the taxpayer's signature or written authorization by certifying under penalty of perjury that he or she has authorization to file the petition on behalf of the taxpayer. If a taxpayer notifies the value adjustment board that a petition has been filed for the taxpayer's property without his or her consent, the value adjustment board may require the person filing the petition to provide written authorization from the taxpayer authorizing the person to proceed with the appeal before a hearing is held. If the value adjustment board finds that a person listed in s. 194.034(1)(a) willfully and knowingly filed a petition that was not authorized by the taxpayer, the value adjustment board shall require such person to provide the taxpayer's written authorization for representation to the value adjustment board clerk before any petition filed by that person is heard, for 1 year after imposition of such requirement by the value adjustment board. A power of attorney or written authorization is valid for 1 assessment year, and a new power of attorney or written authorization by the taxpayer is required for each subsequent assessment year. A petition shall also describe the property by parcel number and shall be filed as follows:

(e)1. A condominium association as defined in s.
718.103(2), a cooperative association as defined in s.
719.103(2), or any homeowners' association as defined in s.
723.075, with approval of its board of administration or
directors, may file with the value adjustment board a single
joint petition on behalf of any association members who own
units or parcels of property which the property appraiser
determines are substantially similar with respect to location,
proximity to amenities, number of rooms, living area, and
condition. The condominium association, cooperative association,
or homeowners' association as defined in s. 723.075 shall
provide the unit or parcel owners with notice of its intent to
petition the value adjustment board and shall provide at least
20 days for a unit or parcel owner to elect, in writing, that
his or her unit or parcel not be included in the petition.

2. Where an association has filed a single joint petition,
the association may continue to represent the unit or parcel
owners through any related subsequent proceeding, including
judicial review under part II of this chapter and any appeal
thereof. This subparagraph is intended to clarify existing law
and applies to any pending action.

Section 9. Paragraph (b) of subsection (1) of section
194.032, Florida Statutes, is amended to read:
194.032 Hearing purposes; timetable.—
(1)
(b) Notwithstanding the provisions of paragraph (a), the
value adjustment board may meet prior to the approval of the
assessment rolls by the Department of Revenue, but not earlier
than July 1, to hear appeals pertaining to the denial by the
property appraiser of exemptions, tax abatements under s. 197.318, agricultural and high-water recharge classifications,
classifications as historic property used for commercial or
certain nonprofit purposes, and deferrals under subparagraphs
(a)2., 3., and 4. In such event, however, the board may not
certify any assessments under s. 193.122 until the Department of
Revenue has approved the assessments in accordance with s. 193.1142 and all hearings have been held with respect to the
particular parcel under appeal.

Section 10. Subsection (2) of section 194.181, Florida
Statutes, is amended to read:

194.181 Parties to a tax suit.—
(2) In any case brought by the taxpayer, condominium
association, cooperative association, or homeowners'
association, on behalf of some or all owners, contesting the
assessment of any property, the county property appraiser shall
be party defendant. In any case brought by the property
appraiser pursuant to s. 194.036(1)(a) or (b), the taxpayer,
condominium association, cooperative association, or homeowners'
association shall be party defendant. In any case brought by the
property appraiser pursuant to s. 194.036(1)(c), the value
adjustment board shall be party defendant.
Section 11. Subsection (2) of section 196.173, Florida Statutes, is amended to read:

196.173 Exemption for deployed servicemembers.—

(2) The exemption is available to servicemembers who were deployed during the preceding calendar year on active duty outside the continental United States, Alaska, or Hawaii in support of any of the following military operations:

(a) Operation Joint Task Force Bravo, which began in 1995.
(b) Operation Joint Guardian, which began on June 12, 1999.
(c) Operation Noble Eagle, which began on September 15, 2001.
(d) Operation Enduring Freedom, which began on October 7, 2001, and ended on December 31, 2014.
(e) Operations in the Balkans, which began in 2004.
(f) Operation Nomad Shadow, which began in 2007.
(h) Operation Copper Dune, which began in 2009.
(i) Operation Georgia Deployment Program, which began in August 2009.
(j) Operation New Dawn, which began on September 1, 2010, and ended on December 15, 2011.
(k) Operation Odyssey Dawn, which began on March 19, 2011, and ended on October 31, 2011.
601  (j) Operation Spartan Shield, which began in June 2011.
602  (k) Operation Observant Compass, which began in October
603  2011.
604  (l) Operation Inherent Resolve, which began on August
605  8, 2014.
606  (m) Operation Atlantic Resolve, which began in April
607  2014.
608  (n) Operation Freedom's Sentinel, which began on
609  January 1, 2015.
610  (o) Operation Resolute Support, which began in January
611  2015.
612
613  The Department of Revenue shall notify all property appraisers
614  and tax collectors in this state of the designated military
615  operations.
616  Section 12. Subsection (1) of section 196.24, Florida
617  Statutes, is amended to read:
618
619  196.24 Exemption for disabled ex-servicemember or
620  surviving spouse; evidence of disability.—
621  (1) Any ex-servicemember, as defined in s. 196.012, who is
622  a bona fide resident of the state, who was discharged under
623  honorable conditions, and who has been disabled to a degree of
624  10 percent or more by misfortune or while serving during a
625  period of wartime service as defined in s. 1.01(14) is entitled
626  to the exemption from taxation provided for in s. 3(b), Art. VII

CODING: Words **stricken** are deletions; words *underlined* are additions.
of the State Constitution as provided in this section. Property
to the value of $5,000 of such a person is exempt from taxation.
The production by him or her of a certificate of disability from
the United States Government or the United States Department of
Veterans Affairs or its predecessor before the property
appraiser of the county wherein the ex-servicemember's property
lies is prima facie evidence of the fact that he or she is
entitled to the exemption. The unremarried surviving spouse of
such a disabled ex-servicemember who, on the date of the
disabled ex-servicemember's death, had been married to the
disabled ex-servicemember for at least 5 years is also entitled
to the exemption.

   Section 13. Effective upon this act becoming a law,
   section 197.318, Florida Statutes, is created to read:
   197.318 Abatement of taxes for residential improvements
damaged or destroyed by Hurricanes Hermine, Matthew, or Irma.—
   (1) As used in this section, the term:
   (a) "Damage differential" means the product arrived at by
   multiplying the percent change in value by a ratio, the
   numerator of which is the number of days the residential
   improvement was rendered uninhabitable in the year the hurricane
   occurred, the denominator of which is 365.
   (b) "Disaster relief credit" means the product arrived at
   by multiplying the damage differential by the amount of timely
   paid taxes that were initially levied in the year the hurricane
(c) "Hurricane" means any of the following:
1. Hurricane Hermine that occurred in calendar year 2016.
2. Hurricane Matthew that occurred in calendar year 2016.
3. Hurricane Irma that occurred during calendar year 2017.

(d) "Percent change in value" means the difference between a residential parcel's just value as of January 1 of the year in which a hurricane occurred and its postdisaster just value expressed as a percentage of the parcel's just value as of January 1 of the year in which the hurricane occurred.

(e) "Postdisaster just value" means the just value of the residential parcel on January 1 of the year in which a hurricane occurred, reduced to reflect the just value of the residential improvement as provided in subsection (5) as a result of the destruction and damage caused by the hurricane. Postdisaster just value is determined only for purposes of calculating tax abatements under this section, and does not determine a parcel's just value as of January 1 each year.

(f) "Residential improvement" means a residential dwelling or house that is owned and used as a homestead as defined in s. 196.012(13). A residential improvement does not include a structure that is not essential to the use and occupancy of the residential dwelling or house, including, but not limited to, a detached utility building, detached carport, detached garage, bulkhead, fence, and swimming pool, and does not include land.
(g) "Uninhabitable" means the loss of use or occupancy, resulting from Hurricanes Hermine or Matthew during the 2016 calendar year or Hurricane Irma during the 2017 calendar year of a residential improvement for the purpose for which it was constructed, as evidenced by documentation, including, but not limited to, utility bills, insurance information, contractors' statements, building permit applications, or building inspection certificates of occupancy.

(2) If a residential improvement is rendered uninhabitable for at least 30 days due to damage or destruction to the property caused by Hurricanes Hermine or Matthew during the 2016 calendar year or Hurricane Irma during the 2017 calendar year, taxes initially levied in 2019 may be abated in the following manner:

(a) The property owner must file an application with the property appraiser no later than March 1, 2019. A property owner who fails to file an application by March 1, 2019, waives a claim for abatement of taxes under this section.

(b) The application shall identify the residential parcel on which the residential improvement was damaged or destroyed, the date the damage or destruction occurred, and the number of days the property was uninhabitable during the calendar year that the hurricane occurred.

(c) The application shall be verified under oath and is subject to penalty of perjury.
(d) Upon receipt of the application, the property appraiser shall investigate the statements contained in the application to determine if the applicant is entitled to an abatement of taxes. If the property appraiser determines that the applicant is not entitled to an abatement, the applicant may file a petition with the value adjustment board, pursuant to s. 194.011(3), requesting that the abatement be granted. If the property appraiser determines that the applicant is entitled to an abatement, the property appraiser shall issue an official written statement to the tax collector by April 1, 2019, which provides:

1. The number of days during the calendar year in which the hurricane occurred that the residential improvement was uninhabitable. To qualify for the abatement, the residential improvement must be uninhabitable for at least 30 days.

2. The just value of the residential parcel, as determined by the property appraiser on January 1 of the year in which the hurricane for which the applicant is claiming an abatement occurred.

3. The postdisaster just value of the residential parcel, as determined by the property appraiser.

4. The percent change in value applicable to the residential parcel.

(3) Upon receipt of the written statement from the property appraiser, the tax collector shall calculate the damage
differential and disaster relief credit pursuant to this section. The tax collector shall reduce the taxes initially
levied on the residential parcel in 2019 by an amount equal to
the disaster relief credit. If the value of the credit exceeds
the taxes levied in 2019, the remaining value of the credit
shall be applied to taxes due in subsequent years until the
value of the credit is exhausted.

(4) No later than May 1, 2019, the tax collector shall
notify:
   (a) The department of the total reduction in taxes for all
   properties that qualified for an abatement pursuant to this
   section.
   (b) The governing board of each affected local government
   of the reduction in such local government's taxes that will
   occur pursuant to this section.

(5) For purposes of this section, residential improvements
that are uninhabitable shall have no value placed thereon.

(6) This section applies retroactively to January 1, 2016,
and expires January 1, 2021.

Section 14. Effective upon this act becoming a law,
section 197.3631, Florida Statutes, is amended to read:

197.3631 Non-ad valorem assessments; general provisions.—
(1) Non-ad valorem assessments as defined in s. 197.3632
may be collected pursuant to the method provided for in ss.
197.3632 and 197.3635. Non-ad valorem assessments may also be
collected pursuant to any alternative method which is authorized by law, but such alternative method shall not require the tax collector or property appraiser to perform those services as provided for in ss. 197.3632 and 197.3635. However, a property appraiser or tax collector may contract with a local government to supply information and services necessary for any such alternative method. Section 197.3632 is additional authority for local governments to impose and collect non-ad valorem assessments supplemental to the home rule powers pursuant to ss. 125.01 and 166.021 and chapter 170, or any other law. Any county operating under a charter adopted pursuant to s. 11, Art. VIII of the Constitution of 1885, as amended, as referred to in s. 6(e), Art. VIII of the Constitution of 1968, as amended, may use any method authorized by law for imposing and collecting non-ad valorem assessments.

(2) For non-ad valorem special assessments based on the size or area of the land containing a multiple parcel building, regardless of ownership, the special assessment must be levied on and allocated among all the parcels in the multiple parcel building on the same basis that the land value is allocated among the parcels in s. 193.0237(3). For non-ad valorem assessments not based on the size or area of the land, each parcel in the multiple parcel building shall be subject to a separate assessment. For purposes of this subsection, the terms "multiple parcel building" and "parcel" have the meanings as
provided in s. 193.0237(1).

Section 15. Effective upon this act becoming a law, section 197.572, Florida Statutes, is amended to read:

197.572 Easements for conservation purposes, or for public service purposes, support of certain improvements, or for drainage or ingress and egress survive tax sales and deeds.—When any lands are sold for the nonpayment of taxes, or any tax certificate is issued thereon by a governmental unit or agency or pursuant to any tax lien foreclosure proceeding, the title to the lands shall continue to be subject to any easement for conservation purposes as provided in s. 704.06 or for telephone, telegraph, pipeline, power transmission, or other public service purpose; and shall continue to be subject to any easement that supports improvements that may be constructed above the lands; and any easement for the purposes of drainage or of ingress and egress to and from other land. The easement and the rights of the owner of it shall survive and be enforceable after the execution, delivery, and recording of a tax deed, a master's deed, or a clerk's certificate of title pursuant to foreclosure of a tax deed, tax certificate, or tax lien, to the same extent as though the land had been conveyed by voluntary deed. The easement must be evidenced by written instrument recorded in the office of the clerk of the circuit court in the county where such land is located before the recording of such tax deed or master's deed, or, if not recorded, an easement for a public
service purpose must be evidenced by wires, poles, or other
visible occupation, an easement for drainage must be evidenced
by a waterway, water bed, or other visible occupation, and an
easement for the purpose of ingress and egress must be evidenced
by a road or other visible occupation to be entitled to the
benefit of this section; however, this shall apply only to tax
deeds issued after the effective date of this act.

Section 16. Effective upon this act becoming a law,
subsections (1) and (2) of section 197.573, Florida Statutes,
are amended to read:

197.573  Survival of restrictions and covenants after tax
sale.—

(1) When a deed or other recorded instrument in the chain
of title contains restrictions and covenants running with the
land, as hereinafter defined and limited, the restrictions and
covenants shall survive and be enforceable after the issuance of
a tax deed, or master's deed, or a clerk's certificate of title
upon foreclosure of a tax deed, tax certificate, or tax lien, to
the same extent that it would be enforceable against a voluntary
grantee of the owner of the title immediately before the
delivery of the tax deed, master's deed, or clerk's certificate
of title.

(2) This section applies to the usual
restrictions and covenants limiting the use of property; the
type, character, and location of building; covenants against
nuisances and what the former parties deemed to be undesirable
conditions, in, upon, and about the property; and other similar
restrictions and covenants; but this section does not
protect covenants that:
(a) Create any debt or lien against or upon the
property, except one providing for satisfaction or survival of a
lien of record held by a municipal or county governmental unit,
or one providing a lien for assessments accruing after such tax
deed, master's deed, or clerk's certificate of title to a
condominium association, homeowners' association, property
owners' association, or person having assessment powers under
such covenants; or
(b) Require the grantee to expend money for any
purpose, except one that may require that the premises be kept
in a sanitary or sightly condition or one to abate nuisances or
undesirable conditions.

Section 17. Subsection (7) of section 201.02, Florida
Statutes, is amended to read:

201.02 Tax on deeds and other instruments relating to real
property or interests in real property.—
(7) Taxes imposed by this section do not apply to:
(a) A deed, transfer, or conveyance between spouses or
former spouses pursuant to an action for dissolution of their
marriage wherein the real property is or was their marital home
or an interest therein. Taxes paid pursuant to this section
shall be refunded in those cases in which a deed, transfer, or conveyance occurred 1 year before a dissolution of marriage. This paragraph subsection applies in spite of any consideration as defined in subsection (1). This paragraph subsection does not apply to a deed, transfer, or conveyance executed before July 1, 1997.

(b) A deed or other instrument that transfers or conveys homestead property or any interest in homestead property between spouses, if the only consideration for the transfer or conveyance is the amount of a mortgage or other lien encumbering the homestead property at the time of the transfer or conveyance and if the deed or other instrument is recorded within 1 year after the date of the marriage. This paragraph applies to transfers or conveyances from one spouse to another, from one spouse to both spouses, or from both spouses to one spouse. For the purpose of this paragraph, the term "homestead property" has the same meaning as the term "homestead" as defined in s. 192.001.

Section 18. Section 210.205, Florida Statutes, is created to read:

210.205 Cigarette tax distribution reporting.—By March 15 of each year, each entity that received a distribution pursuant to s. 210.20(2)(b) in the preceding calendar year shall report to the Office of Economic and Demographic Research the following information:
(1) An itemized accounting of all expenditures of the funds distributed in the preceding calendar year, including amounts spent on debt service.

(2) A statement indicating what portion of the distributed funds have been pledged for debt service.

(3) The original principal amount and current debt service schedule of any bonds or other borrowing for which the distributed funds have been pledged for debt service.

Section 19. Effective January 1, 2019, paragraphs (c) and (d) of subsection (1) of section 212.031, Florida Statutes, are amended to read:

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

(1) For the exercise of such privilege, a tax is levied at the rate of 5.5 percent of and on the total rent or license fee charged for such real property by the person charging or collecting the rental or license fee. The total rent or license fee charged for such real property shall include payments for the granting of a privilege to use or occupy real property for any purpose and shall include base rent, percentage rents, or similar charges. Such charges shall be included in the total rent or license fee subject to tax under this section whether or not they can be attributed to the ability of the lessor's or licensor's property as used or operated to attract customers.
Payments for intrinsically valuable personal property such as franchises, trademarks, service marks, logos, or patents are not subject to tax under this section. In the case of a contractual arrangement that provides for both payments taxable as total rent or license fee and payments not subject to tax, the tax shall be based on a reasonable allocation of such payments and shall not apply to that portion which is for the nontaxable payments.

(d) When the rental or license fee of any such real property is paid by way of property, goods, wares, merchandise, services, or other thing of value, the tax shall be at the rate of 5.5 percent of the value of the property, goods, wares, merchandise, services, or other thing of value.

Section 20. Subsection (6) is added to section 212.05, Florida Statutes, to read:

212.05 Sales, storage, use tax.—It is hereby declared to be the legislative intent that every person is exercising a taxable privilege who engages in the business of selling tangible personal property at retail in this state, including the business of making mail order sales, or who rents or furnishes any of the things or services taxable under this chapter, or who stores for use or consumption in this state any item or article of tangible personal property as defined herein and who leases or rents such property within the state.

(6) Except as otherwise provided by law, a county,
municipality, or other entity of local government may not prohibit the sale of or the offering for sale of tangible personal property subject to the tax imposed by chapter 212 which may lawfully be sold in the state. Any such ordinance or rule is void.

Section 21. Paragraph (d) of subsection (2) of section 212.055, Florida Statutes, is amended to read:

212.055 Discretionary sales surtaxes; legislative intent; authorization and use of proceeds.—It is the legislative intent that any authorization for imposition of a discretionary sales surtax shall be published in the Florida Statutes as a subsection of this section, irrespective of the duration of the levy. Each enactment shall specify the types of counties authorized to levy; the rate or rates which may be imposed; the maximum length of time the surtax may be imposed, if any; the procedure which must be followed to secure voter approval, if required; the purpose for which the proceeds may be expended; and such other requirements as the Legislature may provide. Taxable transactions and administrative procedures shall be as provided in s. 212.054.

(2) LOCAL GOVERNMENT INFRASTRUCTURE SURTAX.—

(d) The proceeds of the surtax authorized by this subsection and any accrued interest shall be expended by the school district, within the county and municipalities within the county, or, in the case of a negotiated joint county agreement,
within another county, to finance, plan, and construct infrastructure; to acquire any interest in land for public recreation, conservation, or protection of natural resources or to prevent or satisfy private property rights claims resulting from limitations imposed by the designation of an area of critical state concern; to provide loans, grants, or rebates to residential or commercial property owners who make energy efficiency improvements to their residential or commercial property, if a local government ordinance authorizing such use is approved by referendum; or to finance the closure of county-owned or municipally owned solid waste landfills that have been closed or are required to be closed by order of the Department of Environmental Protection. Any use of the proceeds or interest for purposes of landfill closure before July 1, 1993, is ratified. The proceeds and any interest may not be used for the operational expenses of infrastructure, except that a county that has a population of fewer than 75,000 and that is required to close a landfill may use the proceeds or interest for long-term maintenance costs associated with landfill closure. Counties, as defined in s. 125.011, and charter counties may, in addition, use the proceeds or interest to retire or service indebtedness incurred for bonds issued before July 1, 1987, for infrastructure purposes, and for bonds subsequently issued to refund such bonds. Any use of the proceeds or interest for purposes of retiring or servicing indebtedness incurred for
refunding bonds before July 1, 1999, is ratified.

1. For the purposes of this paragraph, the term "infrastructure" means:
   a. Any fixed capital expenditure or fixed capital outlay associated with the construction, reconstruction, or improvement of public facilities that have a life expectancy of 5 or more years, any related land acquisition, land improvement, design, and engineering costs, and all other professional and related costs required to bring the public facilities into service. For purposes of this sub-subparagraph, the term "public facilities" means facilities as defined in s. 163.3164(38), s. 163.3221(13), or s. 189.012(5), and includes facilities that are necessary to carry out governmental purposes, including, but not limited to, fire stations, general governmental office buildings, and animal shelters, regardless of whether the facilities are owned by the local taxing authority or another governmental entity.
   b. A fire department vehicle, an emergency medical service vehicle, a sheriff's office vehicle, a police department vehicle, or any other vehicle, and the equipment necessary to outfit the vehicle for its official use or equipment that has a life expectancy of at least 5 years.
   c. Any expenditure for the construction, lease, or maintenance of, or provision of utilities or security for, facilities, as defined in s. 29.008.
   d. Any fixed capital expenditure or fixed capital outlay
associated with the improvement of private facilities that have
a life expectancy of 5 or more years and that the owner agrees
to make available for use on a temporary basis as needed by a
local government as a public emergency shelter or a staging area
for emergency response equipment during an emergency officially
declared by the state or by the local government under s. 252.38. Such improvements are limited to those necessary to
comply with current standards for public emergency evacuation
shelters. The owner must enter into a written contract with the
local government providing the improvement funding to make the
private facility available to the public for purposes of
emergency shelter at no cost to the local government for a
minimum of 10 years after completion of the improvement, with
the provision that the obligation will transfer to any
subsequent owner until the end of the minimum period.

e. Any land acquisition expenditure for a residential
housing project in which at least 30 percent of the units are
affordable to individuals or families whose total annual
household income does not exceed 120 percent of the area median
income adjusted for household size, if the land is owned by a
local government or by a special district that enters into a
written agreement with the local government to provide such
housing. The local government or special district may enter into
a ground lease with a public or private person or entity for
nominal or other consideration for the construction of the
residential housing project on land acquired pursuant to this sub-subparagraph.

2. For the purposes of this paragraph, the term "energy efficiency improvement" means any energy conservation and efficiency improvement that reduces consumption through conservation or a more efficient use of electricity, natural gas, propane, or other forms of energy on the property, including, but not limited to, air sealing; installation of insulation; installation of energy-efficient heating, cooling, or ventilation systems; installation of solar panels; building modifications to increase the use of daylight or shade; replacement of windows; installation of energy controls or energy recovery systems; installation of electric vehicle charging equipment; installation of systems for natural gas fuel as defined in s. 206.9951; and installation of efficient lighting equipment.

3. Notwithstanding any other provision of this subsection, a local government infrastructure surtax imposed or extended after July 1, 1998, may allocate up to 15 percent of the surtax proceeds for deposit into a trust fund within the county's accounts created for the purpose of funding economic development projects having a general public purpose of improving local economies, including the funding of operational costs and incentives related to economic development. The ballot statement must indicate the intention to make an allocation under the
Section 22. Paragraph (p) of subsection (5) of section 212.08, Florida Statutes, is amended to read:

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

(5) EXEMPTIONS; ACCOUNT OF USE.—

(p) Community contribution tax credit for donations.—

1. Authorization.—Persons who are registered with the department under s. 212.18 to collect or remit sales or use tax and who make donations to eligible sponsors are eligible for tax credits against their state sales and use tax liabilities as provided in this paragraph:

a. The credit shall be computed as 50 percent of the person's approved annual community contribution.

b. The credit shall be granted as a refund against state sales and use taxes reported on returns and remitted in the 12 months preceding the date of application to the department for the credit as required in sub-subparagraph 3.c. If the annual credit is not fully used through such refund because of insufficient tax payments during the applicable 12-month period, the unused amount may be included in an application for a refund
made pursuant to sub-subparagraph 3.c. in subsequent years against the total tax payments made for such year. Carryover credits may be applied for a 3-year period without regard to any time limitation that would otherwise apply under s. 215.26.

c. A person may not receive more than $200,000 in annual tax credits for all approved community contributions made in any one year.

d. All proposals for the granting of the tax credit require the prior approval of the Department of Economic Opportunity.

e. The total amount of tax credits which may be granted for all programs approved under this paragraph, s. 220.183, and s. 624.5105 is $10.5 million in the 2018-2019 fiscal year, $17 million $21.4 million in the 2019-2020 fiscal year, $21.4 million in the 2019-2020 fiscal year, and $10.5 million in each fiscal year thereafter for projects that provide housing opportunities for persons with special needs or homeownership opportunities for low-income households or very-low-income households and $3.5 million each fiscal year for all other projects. As used in this paragraph, the term "person with special needs" has the same meaning as in s. 420.0004 and the terms "low-income person," "low-income household," "very-low-income person," and "very-low-income household" have the same meanings as in s. 420.9071.

f. A person who is eligible to receive the credit provided in this paragraph, s. 220.183, or s. 624.5105 may receive the
credit only under one section of the person's choice.

2. Eligibility requirements.—
   a. A community contribution by a person must be in the following form:
      (I) Cash or other liquid assets;
      (II) Real property, including 100 percent ownership of a real property holding company;
      (III) Goods or inventory; or
      (IV) Other physical resources identified by the Department of Economic Opportunity.

   For purposes of this sub-subparagraph, the term "real property holding company" means a Florida entity, such as a Florida limited liability company, that is wholly owned by the person; is the sole owner of real property, as defined in s. 192.001(12), located in the state; is disregarded as an entity for federal income tax purposes pursuant to 26 C.F.R. s. 301.7701-3(b)(1)(ii); and at the time of contribution to an eligible sponsor, has no material assets other than the real property and any other property that qualifies as a community contribution.

   b. All community contributions must be reserved exclusively for use in a project. As used in this sub-subparagraph, the term "project" means activity undertaken by an eligible sponsor which is designed to construct, improve, or
substantially rehabilitate housing that is affordable to low-income households or very-low-income households; designed to provide housing opportunities for persons with special needs; designed to provide commercial, industrial, or public resources and facilities; or designed to improve entrepreneurial and job-development opportunities for low-income persons. A project may be the investment necessary to increase access to high-speed broadband capability in a rural community that had an enterprise zone designated pursuant to chapter 290 as of May 1, 2015, including projects that result in improvements to communications assets that are owned by a business. A project may include the provision of museum educational programs and materials that are directly related to a project approved between January 1, 1996, and December 31, 1999, and located in an area which was in an enterprise zone designated pursuant to s. 290.0065 as of May 1, 2015. This paragraph does not preclude projects that propose to construct or rehabilitate housing for low-income households or very-low-income households on scattered sites or housing opportunities for persons with special needs. With respect to housing, contributions may be used to pay the following eligible special needs, low-income, and very-low-income housing-related activities:

(I) Project development impact and management fees for special needs, low-income, or very-low-income housing projects;

(II) Down payment and closing costs for persons with
special needs, low-income persons, and very-low-income persons;

(III) Administrative costs, including housing counseling
and marketing fees, not to exceed 10 percent of the community
contribution, directly related to special needs, low-income, or
very-low-income projects; and

(IV) Removal of liens recorded against residential
property by municipal, county, or special district local
governments if satisfaction of the lien is a necessary precedent
to the transfer of the property to a low-income person or very-
low-income person for the purpose of promoting home ownership.
Contributions for lien removal must be received from a
nonrelated third party.

c. The project must be undertaken by an "eligible
sponsor," which includes:

(I) A community action program;

(II) A nonprofit community-based development organization
whose mission is the provision of housing for persons with
specials needs, low-income households, or very-low-income
households or increasing entrepreneurial and job-development
opportunities for low-income persons;

(III) A neighborhood housing services corporation;

(IV) A local housing authority created under chapter 421;

(V) A community redevelopment agency created under s.

163.356;

(VI) A historic preservation district agency or
organization;

(VII) A local workforce development board;

(VIII) A direct-support organization as provided in s. 1009.983;

(IX) An enterprise zone development agency created under s. 290.0056;

(X) A community-based organization incorporated under chapter 617 which is recognized as educational, charitable, or scientific pursuant to s. 501(c)(3) of the Internal Revenue Code and whose bylaws and articles of incorporation include affordable housing, economic development, or community development as the primary mission of the corporation;

(XI) Units of local government;

(XII) Units of state government; or

(XIII) Any other agency that the Department of Economic Opportunity designates by rule.

A contributing person may not have a financial interest in the eligible sponsor.

d. The project must be located in an area which was in an enterprise zone designated pursuant to chapter 290 as of May 1, 2015, or a Front Porch Florida Community, unless the project increases access to high-speed broadband capability in a rural community that had an enterprise zone designated pursuant to chapter 290 as of May 1, 2015, but is physically located outside

Page 48 of 108
the designated rural zone boundaries. Any project designed to construct or rehabilitate housing for low-income households or very-low-income households or housing opportunities for persons with special needs is exempt from the area requirement of this sub-subparagraph.

e.(I) If, during the first 10 business days of the state fiscal year, eligible tax credit applications for projects that provide housing opportunities for persons with special needs or homeownership opportunities for low-income households or very-low-income households are received for less than the annual tax credits available for those projects, the Department of Economic Opportunity shall grant tax credits for those applications and grant remaining tax credits on a first-come, first-served basis for subsequent eligible applications received before the end of the state fiscal year. If, during the first 10 business days of the state fiscal year, eligible tax credit applications for projects that provide housing opportunities for persons with special needs or homeownership opportunities for low-income households or very-low-income households are received for more than the annual tax credits available for those projects, the Department of Economic Opportunity shall grant the tax credits for those applications as follows:

(A) If tax credit applications submitted for approved projects of an eligible sponsor do not exceed $200,000 in total, the credits shall be granted in full if the tax credit
applications are approved.

(B) If tax credit applications submitted for approved projects of an eligible sponsor exceed $200,000 in total, the amount of tax credits granted pursuant to sub-sub-subparagraph (A) shall be subtracted from the amount of available tax credits, and the remaining credits shall be granted to each approved tax credit application on a pro rata basis.

(II) If, during the first 10 business days of the state fiscal year, eligible tax credit applications for projects other than those that provide housing opportunities for persons with special needs or homeownership opportunities for low-income households or very-low-income households are received for less than the annual tax credits available for those projects, the Department of Economic Opportunity shall grant tax credits for those applications and shall grant remaining tax credits on a first-come, first-served basis for subsequent eligible applications received before the end of the state fiscal year. If, during the first 10 business days of the state fiscal year, eligible tax credit applications for projects other than those that provide housing opportunities for persons with special needs or homeownership opportunities for low-income households or very-low-income households are received for more than the annual tax credits available for those projects, the Department of Economic Opportunity shall grant the tax credits for those

Page 50 of 108

CODING: Words stricken are deletions; words underlined are additions.
applications on a pro rata basis.

3. Application requirements.—
   a. An eligible sponsor seeking to participate in this program must submit a proposal to the Department of Economic Opportunity which sets forth the name of the sponsor, a description of the project, and the area in which the project is located, together with such supporting information as is prescribed by rule. The proposal must also contain a resolution from the local governmental unit in which the project is located certifying that the project is consistent with local plans and regulations.

   b. A person seeking to participate in this program must submit an application for tax credit to the Department of Economic Opportunity which sets forth the name of the sponsor, a description of the project, and the type, value, and purpose of the contribution. The sponsor shall verify, in writing, the terms of the application and indicate its receipt of the contribution, and such verification must accompany the application for tax credit. The person must submit a separate tax credit application to the Department of Economic Opportunity for each individual contribution that it makes to each individual project.

   c. A person who has received notification from the Department of Economic Opportunity that a tax credit has been approved must apply to the department to receive the refund.
Application must be made on the form prescribed for claiming refunds of sales and use taxes and be accompanied by a copy of the notification. A person may submit only one application for refund to the department within a 12-month period.

4. Administration.—

   a. The Department of Economic Opportunity may adopt rules necessary to administer this paragraph, including rules for the approval or disapproval of proposals by a person.

   b. The decision of the Department of Economic Opportunity must be in writing, and, if approved, the notification shall state the maximum credit allowable to the person. Upon approval, the Department of Economic Opportunity shall transmit a copy of the decision to the department.

   c. The Department of Economic Opportunity shall periodically monitor all projects in a manner consistent with available resources to ensure that resources are used in accordance with this paragraph; however, each project must be reviewed at least once every 2 years.

   d. The Department of Economic Opportunity shall, in consultation with the statewide and regional housing and financial intermediaries, market the availability of the community contribution tax credit program to community-based organizations.

Section 23. Section 212.099, Florida Statutes, is created to read:
212.099 Florida Sales Tax Credit Scholarship Program.—
(1) As used in this section, the term:
   (a) "Eligible business" means a person defined as a dealer in this chapter.
   (b) "Eligible contribution" or "contribution" means a monetary contribution from an eligible business to an eligible nonprofit scholarship-funding organization to be used pursuant to ss. 1002.385 or 1002.395. The eligible business making the contribution may not designate a specific student as the beneficiary of the contribution.
   (c) "Eligible nonprofit scholarship-funding organization" or "organization" has the same meaning as provided in s. 1002.395(2)(f).
   (d) "Business-funded scholarship" means an amount of financial aid created by an eligible business when the business makes an eligible contribution in an amount that, if awarded to a single student, would equal the maximum scholarship award authorized pursuant to s. 1002.395(12)(a)1.a.(III) for a single year.

(2) An eligible business may apply to the department for a tax credit under this section. An eligible business is allowed a credit against the state tax imposed under this chapter in an amount equal to each business-funded scholarship created by the eligible business.
(3)(a) The eligible business shall specify in the application the applicable state fiscal year in which to apply the credit. The department shall approve tax credits on a first-come, first-served basis.

(b) Within 10 days after approving or denying an application, the department shall provide a copy of its approval or denial letter to the eligible nonprofit scholarship-funding organization that was named by the eligible business in the application.

(4) An eligible nonprofit scholarship-funding organization that receives eligible contributions pursuant to this section shall provide the eligible business with a receipt of the total amount of funds received from and the number of scholarships created by the eligible business. The eligible business shall provide this information to the department pursuant to s. 212.11(5).

(5)(a) Eligible contributions may be used to fund the program established under s. 1002.385 if funds appropriated in a state fiscal year for the program are insufficient to fund eligible students.

(b) If the conditions in paragraph (a) are met, the organization shall first use eligible contributions received during any state fiscal year to fund scholarships for students in the priority set forth in s. 1002.385(12)(d). Any remaining
contributions may be used to fund scholarships for students
eligible pursuant to s. 1002.395(3)(b)1. or 2.

(c) The organization shall separately account for each
scholarship funded pursuant to this section.

(d) Notwithstanding s. 1002.385(6)(b), any funds remaining
from a closed scholarship account funded pursuant to this
section shall be used to fund other scholarships pursuant to s.
1002.385.

(e) The organization may, subject to the limitations of s.
1002.395(6)(j)1., use up to 3 percent of eligible contributions
received during the state fiscal year in which such
contributions are collected for administrative expenses.

(6) If a tax credit approved under this section is not
fully used within the specified state fiscal year because of
insufficient tax liability on the part of the eligible business,
the unused amount may be carried forward for up to 10 years.

(7) An eligible business may not convey, assign, or
transfer an approved tax credit or a carryforward tax credit to
another entity unless all of the assets of the eligible business
are conveyed, assigned, or transferred in the same transaction.
However, a tax credit may be conveyed, transferred, or assigned
between members of an affiliated group of corporations. An
eligible business shall notify the department of its intent to
convey, transfer, or assign a tax credit to another member
within an affiliated group of corporations. The amount conveyed,
transferred, or assigned is available to another member of the
affiliated group of corporations upon approval by the
department.

(8) Within any state fiscal year, an eligible business may
rescind all or part of a tax credit approved under this section.
The amount rescinded shall become available for that state
fiscal year to another eligible business approved by the
department if the business receives notice from the department
that it has accepted the rescindment. Any amount rescinded under
this subsection shall become available to an eligible business
on a first-come, first-served basis based on tax credit
applications received after the date the department accepts the
rescindment.

(9) Within 10 days after the department approves or denies
an application for the conveyance, transfer, or assignment of a
tax credit under subsection (6) or rescinds a tax credit under
subsection (7), it shall provide a copy of its approval or
denial letter to the eligible nonprofit scholarship-funding
organization named by the eligible business in its application.
The department shall also include the eligible nonprofit
scholarship-funding organization named by the eligible business
on all letters or correspondence of acknowledgment for tax
credits under this section.

(10) The sum of tax credits that may be approved by the
department in any state fiscal year is $154 million.
(11) For purposes of the distributions of tax revenue under s. 212.20, the department shall disregard any tax credits allowed under this section to ensure that any reduction in tax revenue received that is attributable to the tax credits results only in a reduction in distributions to the General Revenue Fund.

(12) The department shall adopt rules to administer this section.

Section 24. Subsection (11) of section 212.12, Florida Statutes, is amended to read:

212.12 Dealer's credit for collecting tax; penalties for noncompliance; powers of Department of Revenue in dealing with delinquents; brackets applicable to taxable transactions; records required.—

(11) The department shall make available in an electronic format or otherwise the tax amounts and brackets applicable to all taxable transactions that occur in counties that have a surtax at a rate other than 1 percent which would otherwise have been transactions taxable at the rate of 6 percent. Likewise, the department shall make available in an electronic format or otherwise the tax amounts and brackets applicable to transactions taxable at 4.35 percent pursuant to s. 212.05(1)(e)1.c. or the applicable tax rate pursuant to 212.031(1) and on transactions which would otherwise have been so taxable in counties which have adopted a discretionary sales
Section 25. Section 212.1831, Florida Statutes, is amended to read:

212.1831 Credit for contributions to eligible nonprofit scholarship-funding organizations.—There is allowed a credit of 100 percent of an eligible contribution made to an eligible nonprofit scholarship-funding organization under s. 1002.395 against any tax imposed by the state and due under this chapter from a direct pay permit holder as a result of the direct pay permit held pursuant to s. 212.183. For purposes of the dealer's credit granted for keeping prescribed records, filing timely tax returns, and properly accounting and remitting taxes under s. 212.12, the amount of tax due used to calculate the credit shall include any eligible contribution made to an eligible nonprofit scholarship-funding organization from a direct pay permit holder. For purposes of the distributions of tax revenue under s. 212.20, the department shall disregard any tax credits allowed under this section to ensure that any reduction in tax revenue received that is attributable to the tax credits results only in a reduction in distributions to the General Revenue Fund. The provisions of s. 1002.395 apply to the credit authorized by this section.

Section 26. Section 212.205, Florida Statutes, is created to read:

212.205 Sales tax distribution reporting.—By March 15 of...
each year, each person who received a distribution pursuant to s. 212.20(6)(d)6.b.-f. in the preceding calendar year shall report to the Office of Economic and Demographic Research the following information:

(1) An itemized accounting of all expenditures of the funds distributed in the preceding calendar year, including amounts spent on debt service.

(2) A statement indicating what portion of the distributed funds have been pledged for debt service.

(3) The original principal amount, and current debt service schedule of any bonds or other borrowing for which the distributed funds have been pledged for debt service.

Section 27. Effective upon this act becoming a law, subsection (21) is added to section 213.053, Florida Statutes, to read:

213.053 Confidentiality and information sharing.—
(21)(a) For purposes of this subsection, the term:

1. "Eligible nonprofit scholarship-funding organization" means an eligible nonprofit scholarship-funding organization as defined in s. 1002.395(2) that meets the criteria in s. 1002.395(6) to use up to 3 percent of eligible contributions for administrative expenses.

2. "Taxpayer" has the same meaning as in s. 220.03, unless disclosure of the taxpayer's name and address would violate any term of an information-sharing agreement between the department
and an agency of the Federal Government.

(b) The department, upon request, shall provide to an eligible nonprofit scholarship-funding organization that provides scholarships under s. 1002.395 a list of the 200 taxpayers with the greatest total corporate income or franchise tax due as reported on the taxpayer's return filed pursuant to s. 220.22 during the previous calendar year. The list must be in alphabetical order based on the taxpayer's name and shall contain the taxpayer's address. The list may not disclose the amount of tax owed by any taxpayer.

(c) An eligible nonprofit scholarship-funding organization may request the list once each calendar year. The department shall provide the list within 45 days after the request is made.

(d) Any taxpayer information contained in the list may be used by the eligible nonprofit scholarship-funding organization only to notify the taxpayer of the opportunity to make an eligible contribution to the Florida Tax Credit Scholarship Program under s. 1002.395. Any information furnished to an eligible nonprofit scholarship-funding organization under this subsection may not be further disclosed by the organization except as provided in this paragraph.

(e) An eligible nonprofit scholarship-funding organization, its officers, and employees are subject to the same requirements of confidentiality and the same penalties for violating confidentiality as the department and its employees.
Breach of confidentiality is a misdemeanor of the first degree, punishable as provided by s. 775.082 or s. 775.083.

Section 28. Section 218.131, Florida Statutes, is created to read:

218.131 Offset for tax loss associated with reductions in value of certain residences due to specified hurricanes.—

(1) In the 2019-2020 fiscal year, the Legislature shall appropriate moneys to offset the reductions in ad valorem tax revenue experienced by fiscally constrained counties, as defined in s. 218.67(1) and all taxing jurisdictions within such counties, which occur as a direct result of the implementation of s. 197.318. The moneys appropriated for this purpose shall be distributed in January 2020 among the affected taxing jurisdictions based on each jurisdiction's reduction in ad valorem tax revenue resulting from the implementation of s. 197.318.

(2) On or before November 15, 2019, each affected taxing jurisdiction shall apply to the Department of Revenue to participate in the distribution of the appropriation and provide documentation supporting the taxing jurisdiction's reduction in ad valorem tax revenue in the form and manner prescribed by the department. The documentation must include a copy of the notice required by s. 197.318(4)(b) from the tax collector who reports to the affected taxing jurisdiction the reduction in ad valorem taxes it will incur as a result of implementation of s. 197.318.
If a fiscally constrained county or an eligible taxing jurisdiction within such county fails to apply for the distribution, its share shall revert to the fund from which the appropriation was made.

Section 29. Section 218.135, Florida Statutes, is created to read:

218.135 Offset for tax loss associated with reductions in value of certain citrus fruit packing and processing equipment.—

(1) For the 2018-2019 fiscal year, the Legislature shall appropriate moneys to offset the reductions in ad valorem tax revenue experienced by fiscally constrained counties, as defined in s. 218.67(1), which occur as a direct result of the implementation of s. 193.4516. The moneys appropriated for this purpose shall be distributed in January 2019 among the fiscally constrained counties based on each county's proportion of the total reduction in ad valorem tax revenue resulting from the implementation s. 193.4516.

(2) On or before November 15, 2018, each fiscally constrained county shall apply to the Department of Revenue to participate in the distribution of the appropriation and provide documentation supporting the county's estimated reduction in ad valorem tax revenue in the form and manner prescribed by the department. The documentation must include an estimate of the reduction in taxable value directly attributable to the implementation of s. 193.4516 for all county taxing
jurisdictions within the county and shall be prepared by the property appraiser in each fiscally constrained county. The documentation shall also include the county millage rates applicable in all such jurisdictions for the current year and the prior year, rolled-back rates determined as provided in s. 200.065 for each county taxing jurisdiction, and maximum millage rates that could have been levied by majority vote pursuant to s. 200.065(5). For purposes of this section, each fiscally constrained county's reduction in ad valorem tax revenue shall be calculated as 95 percent of the estimated reduction in taxable value multiplied by the lesser of the 2018 applicable millage rate or the applicable millage rate for each county taxing jurisdiction in the current year. If a fiscally constrained county fails to apply for the distribution, its share shall revert to the fund from which the appropriation was made.

Section 30. For the 2018-2019 fiscal year, the sum of $650,000 in nonrecurring funds is appropriated from the General Revenue Fund to the Department of Revenue to implement the provisions of s. 218.135, Florida Statutes.

Section 31. Paragraph (a) of subsection (1) of section 220.13, Florida Statutes, is amended to read:

(1) The term "adjusted federal income" means an amount equal to the taxpayer's taxable income as defined in subsection
(2), or such taxable income of more than one taxpayer as provided in s. 220.131, for the taxable year, adjusted as follows:

(a) Additions.—There shall be added to such taxable income:

1. a. The amount of any tax upon or measured by income, excluding taxes based on gross receipts or revenues, paid or accrued as a liability to the District of Columbia or any state of the United States which is deductible from gross income in the computation of taxable income for the taxable year.

   b. Notwithstanding sub-subparagraph a., if a credit taken under s. 220.1875 is added to taxable income in a previous taxable year under subparagraph 11. and is taken as a deduction for federal tax purposes in the current taxable year, the amount of the deduction allowed shall not be added to taxable income in the current year. The exception in this sub-subparagraph is intended to ensure that the credit under s. 220.1875 is added in the applicable taxable year and does not result in a duplicate addition in a subsequent year.

2. The amount of interest which is excluded from taxable income under s. 103(a) of the Internal Revenue Code or any other federal law, less the associated expenses disallowed in the computation of taxable income under s. 265 of the Internal Revenue Code or any other law, excluding 60 percent of any amounts included in alternative minimum taxable income, as
defined in s. 55(b)(2) of the Internal Revenue Code, if the
taxpayer pays tax under s. 220.11(3).

3. In the case of a regulated investment company or real
estate investment trust, an amount equal to the excess of the
net long-term capital gain for the taxable year over the amount
of the capital gain dividends attributable to the taxable year.

4. That portion of the wages or salaries paid or incurred
for the taxable year which is equal to the amount of the credit
allowable for the taxable year under s. 220.181. This
paragraph shall expire on the date specified in s. 290.016
for the expiration of the Florida Enterprise Zone Act.

5. That portion of the ad valorem school taxes paid or
incurred for the taxable year which is equal to the amount of
the credit allowable for the taxable year under s. 220.182. This
paragraph shall expire on the date specified in s. 290.016
for the expiration of the Florida Enterprise Zone Act.

6. The amount taken as a credit under s. 220.195 which is
deductible from gross income in the computation of taxable
income for the taxable year.

7. That portion of assessments to fund a guaranty
association incurred for the taxable year which is equal to the
amount of the credit allowable for the taxable year.

8. In the case of a nonprofit corporation which holds a
pari-mutuel permit and which is exempt from federal income tax
as a farmers' cooperative, an amount equal to the excess of the
1624 gross income attributable to the pari-mutuel operations over the
1625 attributable expenses for the taxable year.
1626 9. The amount taken as a credit for the taxable year under
1627 s. 220.1895.
1628 10. Up to nine percent of the eligible basis of any
1629 designated project which is equal to the credit allowable for
1630 the taxable year under s. 220.185.
1631 11. The amount taken as a credit for the taxable year
1632 under s. 220.1875. The addition in this subparagraph is intended
1633 to ensure that the same amount is not allowed for the tax
1634 purposes of this state as both a deduction from income and a
1635 credit against the tax. This addition is not intended to result
1636 in adding the same expense back to income more than once.
1637 12. The amount taken as a credit for the taxable year
1638 under s. 220.192.
1639 13. The amount taken as a credit for the taxable year
1640 under s. 220.193.
1641 14. Any portion of a qualified investment, as defined in
1642 s. 288.9913, which is claimed as a deduction by the taxpayer and
1643 taken as a credit against income tax pursuant to s. 288.9916.
1644 15. The costs to acquire a tax credit pursuant to s.
1645 288.1254(5) that are deducted from or otherwise reduce federal
1646 taxable income for the taxable year.
1647 16. The amount taken as a credit for the taxable year
1648 pursuant to s. 220.194.
17. The amount taken as a credit for the taxable year under s. 220.196. The addition in this subparagraph is intended to ensure that the same amount is not allowed for the tax purposes of this state as both a deduction from income and a credit against the tax. The addition is not intended to result in adding the same expense back to income more than once.

Section 32. Paragraph (c) of subsection (1) of section 220.183, Florida Statutes, is amended to read:

220.183 Community contribution tax credit.—
(1) AUTHORIZATION TO GRANT COMMUNITY CONTRIBUTION TAX CREDITS; LIMITATIONS ON INDIVIDUAL CREDITS AND PROGRAM SPENDING.—
(c) The total amount of tax credit which may be granted for all programs approved under this section, s. 212.08(5)(p), and s. 624.5105 is $10.5 million in the 2018-2019 fiscal year, $17 million $21.4 million in the 2019-2020 fiscal year, and $10.5 million in each fiscal year thereafter for projects that provide housing opportunities for persons with special needs as defined in s. 420.0004 and homeownership opportunities for low-income households or very-low-income households as defined in s. 420.9071 and $3.5 million each fiscal year for all other projects.

Section 33. Paragraph (f) of subsection (2) of section 220.1845, Florida Statutes, is amended to read:

220.1845 Contaminated site rehabilitation tax credit.—
(2) AUTHORIZATION FOR TAX CREDIT; LIMITATIONS.—
(f) The total amount of the tax credits which may be
granted under this section is $23 million in the 2018-2019
fiscal year and $10 million each fiscal year thereafter.

Section 34. Subsection (1) of section 220.1875, Florida
Statutes, is amended, and subsection (4) is added to that
section to read:

220.1875 Credit for contributions to eligible nonprofit
scholarship-funding organizations.—

(1) There is allowed a credit of 100 percent of an
eligible contribution made to an eligible nonprofit scholarship-
funding organization under s. 1002.395 against any tax due for a
taxable year under this chapter after the application of any
other allowable credits by the taxpayer. An eligible
contribution must be made to an eligible nonprofit scholarship-
funding organization on or before the date the taxpayer is
required to file a return pursuant to s. 220.222. The credit
granted by this section shall be reduced by the difference
between the amount of federal corporate income tax taking into
account the credit granted by this section and the amount of
federal corporate income tax without application of the credit
granted by this section.

(4) If a taxpayer applies and is approved for a credit
under s. 1002.395 after timely requesting an extension to file
under s. 220.222(2):
(a) The credit does not reduce the amount of tax due for purposes of the department's determination as to whether the taxpayer was in compliance with the requirement to pay tentative taxes under ss. 220.222 and 220.32.

(b) The taxpayer's noncompliance with the requirement to pay tentative taxes shall result in the revocation and rescindment of any such credit.

(c) The taxpayer shall be assessed for any taxes, penalties, or interest due from the taxpayer's noncompliance with the requirement to pay tentative taxes.

Section 35. Subsection (9) of section 318.14, Florida Statutes, is amended to read:

318.14 Noncriminal traffic infractions; exception; procedures.—

(9) Any person who does not hold a commercial driver license or commercial learner's permit and who is cited while driving a noncommercial motor vehicle for an infraction under this section other than a violation of s. 316.183(2), s. 316.187, or s. 316.189 when the driver exceeds the posted limit by 30 miles per hour or more, s. 320.0605, s. 320.07(3)(a) or (b), s. 322.065, s. 322.15(1), s. 322.61, or s. 322.62 may, in lieu of a court appearance, elect to attend in the location of his or her choice within this state a basic driver improvement course approved by the Department of Highway Safety and Motor Vehicles. In such a case, adjudication must be witheld, any
1724 civil penalty that is imposed by s. 318.18(3) must be reduced by 1725 18 percent, and points, as provided by s. 322.27, may not be 1726 assessed. However, a person may not make an election under this 1727 subsection if the person has made an election under this 1728 subsection in the preceding 12 months. A person may not make 1729 more than five elections within his or her lifetime under this 1730 subsection. The requirement for community service under s. 1731 318.18(8) is not waived by a plea of nolo contendere or by the 1732 withholding of adjudication of guilt by a court. If a person 1733 makes an election to attend a basic driver improvement course 1734 under this subsection, 18 percent of the civil penalty imposed 1735 under s. 318.18(3) shall be deposited in the State Courts 1736 Revenue Trust Fund; however, that portion is not revenue for 1737 purposes of s. 28.36 and may not be used in establishing the 1738 budget of the clerk of the court under that section or s. 28.35. 1739

Section 36. Paragraph (b) of subsection (1) of section 1740 318.15, Florida Statutes, is amended to read:
1741 318.15 Failure to comply with civil penalty or to appear;
1742 penalty.—
1743 (1)
1744 (b) However, a person who elects to attend driver 1745 improvement school and has paid the civil penalty as provided in 1746 s. 318.14(9), but who subsequently fails to attend the driver 1747 improvement school within the time specified by the court is 1748 shall be deemed to have admitted the infraction and shall be
adjudicated guilty. If the person received in such a case in which there was an 18-percent reduction pursuant to s. 318.14(9) as it existed before February 1, 2009, the person must pay the clerk of the court that amount and a processing fee of up to $18, after which no additional penalties, court costs, or surcharges may not shall be imposed for the violation. In all other such cases, the person must pay the clerk a processing fee of up to $18, after which no additional penalties, court costs, or surcharges may not shall be imposed for the violation. The clerk of the court shall notify the department of the person's failure to attend driver improvement school and points shall be assessed pursuant to s. 322.27.

Section 37. Subsection (4) of section 376.30781, Florida Statutes, is amended to read:

376.30781 Tax credits for rehabilitation of drycleaning-solvent-contaminated sites and brownfield sites in designated brownfield areas; application process; rulemaking authority; revocation authority.—

(4) The Department of Environmental Protection is responsible for allocating the tax credits provided for in s. 220.1845, which may not exceed a total of $23 million in tax credits in fiscal year 2018-2019 and $10 million in tax credits each fiscal year thereafter.

Section 38. Paragraph (c) of subsection (1) of section 624.5105, Florida Statutes, is amended to read:
624.5105 Community contribution tax credit; authorization; limitations; eligibility and application requirements; administration; definitions; expiration.—
(1) AUTHORIZATION TO GRANT TAX CREDITS; LIMITATIONS.—
(c) The total amount of tax credit which may be granted for all programs approved under this section and ss. 212.08(5)(p) and 220.183 is $10.5 million in the 2018-2019 fiscal year, $17 million in the 2019-2020 fiscal year, and $10.5 million in each fiscal year thereafter for projects that provide housing opportunities for persons with special needs as defined in s. 420.0004 or homeownership opportunities for low-income or very-low-income households as defined in s. 420.9071 and $3.5 million each fiscal year for all other projects.

Section 39. Subsection (3) of section 718.111, Florida Statutes, is amended to read:
718.111 The association.—
(3) POWER TO MANAGE CONDOMINIUM PROPERTY AND TO CONTRACT, SUE, AND BE SUED; CONFLICT OF INTEREST.—
(a) The association may contract, sue, or be sued with respect to the exercise or nonexercise of its powers. For these purposes, the powers of the association include, but are not limited to, the maintenance, management, and operation of the condominium property.
(b) After control of the association is obtained by unit
owners other than the developer, the association may:

1. Institute, maintain, settle, or appeal actions or hearings in its name on behalf of all unit owners concerning matters of common interest to most or all unit owners, including, but not limited to, the common elements; the roof and structural components of a building or other improvements; mechanical, electrical, and plumbing elements serving an improvement or a building; representations of the developer pertaining to any existing or proposed commonly used facilities; and

2. Protest ad valorem taxes on commonly used facilities and on units; and may

3. Defend actions in eminent domain or pertaining to ad valorem taxation of commonly used facilities or units; or

4. Bring inverse condemnation actions.

(c) If the association has the authority to maintain a class action, the association may be joined in an action as representative of that class with reference to litigation and disputes involving the matters for which the association could bring a class action.

(d) The association, in its own name, or on behalf of some or all unit owners, may institute, file, protest, maintain or defend any administrative challenge, lawsuit, appeal or other challenge to ad valorem taxes assessed on units, commonly used facilities, or common elements. The affected association members
are not necessary or indispensable parties to any such action. This paragraph is intended to clarify existing law and applies to any pending action. (e) Nothing herein limits any statutory or common-law right of any individual unit owner or class of unit owners to bring any action without participation by the association which may otherwise be available. (f) An association may not hire an attorney who represents the management company of the association.

Section 40. Subsection (3) of section 741.01, Florida Statutes, is amended to read:

741.01 County court judge or clerk of the circuit court to issue marriage license; fee.—

(3) An additional fee of $25 shall be paid to the clerk upon receipt of the application for issuance of a marriage license. The moneys collected shall be remitted by the clerk to the Department of Revenue, monthly, for deposit in the State Courts Revenue Trust Fund General Revenue Fund.

Section 41. Paragraph (j) of subsection (2) and paragraphs (b), (c), (f), and (g) of subsection (5) of section 1002.395, Florida Statutes, are amended to read:

1002.395 Florida Tax Credit Scholarship Program.—

(2) DEFINITIONS.—As used in this section, the term:

(j) "Tax credit cap amount" means the maximum annual tax credit amount that the department may approve for in a state
(5) SCHOLARSHIP FUNDING TAX CREDITS; LIMITATIONS.—

(b) A taxpayer may submit an application to the department for a tax credit or credits under one or more of s. 211.0251, s. 212.1831, s. 220.1875, s. 561.1211, or s. 624.51055.

1. The taxpayer shall specify in the application each tax for which the taxpayer requests a credit and the applicable taxable year for a credit under s. 220.1875 or s. 624.51055 or the applicable state fiscal year for a credit under s. 211.0251, s. 212.1831, or s. 561.1211. For purposes of s. 220.1875, a taxpayer may apply for a credit to be used for a prior taxable year before the date the taxpayer is required to file a return for that year pursuant to s. 220.222. The department shall approve tax credits on a first-come, first-served basis and must obtain the division's approval before approving a tax credit under s. 561.1211.

2. Within 10 days after approving or denying an application, the department shall provide a copy of its approval or denial letter to the eligible nonprofit scholarship-funding organization specified by the taxpayer in the application.

(c) If a tax credit approved under paragraph (b) is not fully used within the specified state fiscal year for credits under s. 211.0251, s. 212.1831, or s. 561.1211 or against taxes due for the specified taxable year for credits under s. 220.1875 or s. 624.51055 because of insufficient tax liability on the
part of the taxpayer, the unused amount shall may be carried forward for a period not to exceed 10 5 years. For purposes of s. 220.1875, a credit carried forward may be used in a subsequent year after applying the other credits and unused carryovers in the order provided in s. 220.02(8). However, any taxpayer that seeks to carry forward an unused amount of tax credit must submit an application to the department for approval of the carryforward tax credit in the year that the taxpayer intends to use the carryforward. The department must obtain the division's approval prior to approving the carryforward of a tax credit under s. 561.1211.

(f) Within 10 days after approving or denying an application for a carryforward tax credit under paragraph (c), the conveyance, transfer, or assignment of a tax credit under paragraph (d), or the rescindment of a tax credit under paragraph (e), the department shall provide a copy of its approval or denial letter to the eligible nonprofit scholarship-funding organization specified by the taxpayer. The department shall also include the eligible nonprofit scholarship-funding organization specified by the taxpayer on all letters or correspondence of acknowledgment for tax credits under s. 212.1831.

(g) For purposes of calculating the underpayment of estimated corporate income taxes pursuant to s. 220.34 and tax installment payments for taxes on insurance premiums or
assessments under s. 624.5092, the final amount due is the amount after credits earned under s. 220.1875 or s. 624.51055 for contributions to eligible nonprofit scholarship-funding organizations are deducted.

1. For purposes of determining if a penalty or interest shall be imposed for underpayment of estimated corporate income tax pursuant to s. 220.34(2)(d)1., a taxpayer may, after earning a credit under s. 220.1875, reduce any the following estimated payment in that taxable year by the amount of the credit. This subparagraph applies to contributions made on or after July 1, 2014.

2. For purposes of determining if a penalty under s. 624.5092 shall be imposed, an insurer may, after earning a credit under s. 624.51055, reduce the following installment payment of 27 percent of the amount of the net tax due as reported on the return for the preceding year under s. 624.5092(2)(b) by the amount of the credit. This subparagraph applies to contributions made on or after July 1, 2014.

Section 42. Clothing, school supplies, personal computers, and personal computer-related accessories; sales tax holiday. -

(1) The tax levied under chapter 212, Florida Statutes, may not be collected during the period from August 3, 2018, through August 12, 2018, on the retail sale of:

(a) Clothing, wallets, or bags, including handbags, backpacks, fanny packs, and diaper bags, but excluding

CODING: Words stricken are deletions; words underlined are additions.
briefcases, suitcases, and other garment bags, having a sales
price of $60 or less per item. As used in this paragraph, the
term "clothing" means:

1. Any article of wearing apparel intended to be worn on
or about the human body, excluding watches, watchbands, jewelry,
umbrellas, and handkerchiefs; and

2. All footwear, excluding skis, swim fins, roller blades,
and skates.

(b) School supplies having a sales price of $15 or less
per item. As used in this paragraph, the term "school supplies"
means pens, pencils, erasers, crayons, notebooks, notebook
filler paper, legal pads, binders, lunch boxes, construction
paper, markers, folders, poster board, composition books, poster
paper, scissors, cellophane tape, glue or paste, rulers,
computer disks, protractors, compasses, and calculators.

(2) The tax levied under chapter 212, Florida Statutes,
may not be collected during the period from August 3, 2018,
through August 12, 2018, on the first $1,000 of the sales price
of personal computers or personal computer-related accessories
purchased for noncommercial home or personal use. For purposes
of this subsection, the term:

(a) "Personal computers" includes electronic book readers,
laptops, desktops, handhelds, tablets, and tower computers. The
term does not include cellular telephones, video game consoles,
digital media receivers, or devices that are not primarily
designed to process data.

(b) "Personal computer-related accessories" includes keyboards, mice, personal digital assistants, monitors, other peripheral devices, modems, routers, and nonrecreational software, regardless of whether the accessories are used in association with a personal computer base unit. The term does not include furniture or systems, devices, software, or peripherals that are designed or intended primarily for recreational use.

(c) "Monitors" does not include devices that include a television tuner.

(3) The tax exemptions provided in this section do not apply to sales within a theme park or entertainment complex as defined in s. 509.013(9), Florida Statutes, within a public lodging establishment as defined in s. 509.013(4), Florida Statutes, or within an airport as defined in s. 330.27(2), Florida Statutes.

(4) The tax exemptions provided in this section may apply at the option of a dealer if less than 5 percent of the dealer's gross sales of tangible personal property in the prior calendar year are comprised of items that would be exempt under this section. If a qualifying dealer chooses not to participate in the tax holiday, by August 1, 2018, the dealer must notify the Department of Revenue in writing of its election to collect sales tax during the holiday and must post a copy of that notice.
in a conspicuous location at its place of business.

(5) The Department of Revenue may, and all conditions are
deemed met to, adopt emergency rules pursuant to s. 120.54(4),
Florida Statutes, to administer this section.

(6) For the 2017-2018 fiscal year, the sum of $243,814 in
nonrecurring funds is appropriated from the General Revenue Fund
to the Department of Revenue for the purpose of implementing
this section. Funds remaining unexpended or unencumbered from
this appropriation as of June 30, 2018, shall revert and be
reappropriated for the same purpose in the 2018-2019 fiscal
year.

(7) This section shall take effect upon this act becoming
a law.

Section 43. Disaster preparedness supplies; sales tax
holiday.—

(1) The tax levied under chapter 212, Florida Statutes,
may not be collected during the periods from May 4, 2018,
through May 10, 2018; from June 1, 2018, through June 7, 2018;
and from July 6, 2018, through July 12, 2018, on the retail sale
of:

(a) A portable self-powered light source selling for $20
or less.

(b) A portable self-powered radio, two-way radio, or
weather-band radio selling for $50 or less.
(c) A tarpaulin or other flexible waterproof sheeting selling for $50 or less.
(d) An item normally sold as, or generally advertised as, a ground anchor system or tie-down kit selling for $50 or less.
(e) A gas or diesel fuel tank selling for $25 or less.
(f) A package of AA-cell, C-cell, D-cell, 6-volt, or 9-volt batteries, excluding automobile and boat batteries, selling for $30 or less.
(g) A nonelectric food storage cooler selling for $30 or less.
(h) A portable generator used to provide light or communications or preserve food in the event of a power outage selling for $750 or less.
(i) Reusable ice selling for $10 or less.
(2) The Department of Revenue may, and all conditions are deemed met to, adopt emergency rules pursuant to s 120.54(4), Florida Statutes, to administer this section.
(3) The tax exemptions provided in this section do not apply to sales within a theme park or entertainment complex as defined in s. 509.013(9), Florida Statutes, within a public lodging establishment as defined in s. 509.013(4), Florida Statutes, or within an airport as defined in s. 330.27(2), Florida Statutes.
(4) This section shall take effect upon this act becoming a law.
Section 44. Equipment used to generate emergency electric energy.—

(1) The purchase of any equipment to generate emergency electric energy at a nursing home facility as defined in s. 400.021(12) or an assisted living facility as defined in s. 429.02(5), is exempt from the tax imposed under chapter 212, Florida Statutes, during the period from July 1, 2017, through December 31, 2018. The electric energy that is generated must be used at the home or facility and meet the energy needs for emergency generation for that size and class of facility.

(2) The purchaser of the equipment must provide the dealer with an affidavit certifying that the equipment will only be used as provided in subsection (1).

(3) The exemption provided in subsection (1) is limited to a maximum of $15,000 in tax for the purchase of equipment for any single facility.

(4)(a) The exemption under this section may be applied at the time of purchase or is available through a refund from the Department of Revenue of previously paid taxes. For purchases made before the effective date of this section, an application for refund must be submitted to the department within 6 months after the effective date of this section. For purchases made on or after the effective date of this section, if the exemption was not applied to the purchase, an application for refund must be submitted to the department within 6 months after the date of
(b) The purchaser of the emergency electric equipment applying for a refund under this subsection must provide the department with an affidavit certifying that the equipment will only be used as provided in subsection (1).

(5) A person furnishing a false affidavit to the dealer pursuant to subsection (2) or the Department of Revenue pursuant to subsection (4) is subject to the penalty set forth in s. 212.085 and as otherwise authorized by law.

(6) The Department of Revenue may, and all conditions are deemed met to, adopt emergency rules pursuant to s. 120.54(4), Florida Statutes, to administer this section.

(7) Notwithstanding any other provision of law, emergency rules adopted pursuant to subsection (6) are effective for 6 months after adoption and may be renewed during the pendency of procedures to adopt permanent rules addressing the subject of the emergency rules.

(8) This section shall take effect upon becoming a law and operates retroactively to July 1, 2017.

Section 45. Fencing materials used in agriculture.—

(1) The purchase of fencing materials is exempt from the tax imposed under chapter 212, Florida Statutes, during the period from September 10, 2017, through May 31, 2018, if the fencing materials will be or were used to repair damage to fences that occurred as a direct result of the impact of
Hurricane Irma. The exemption provided by this section is available only through a refund from the Department of Revenue of previously paid taxes.

(2) For purposes of the exemption provided in this section, the term:

(a) "Agricultural land" means a farm, as defined in s. 823.14, land that is an integral part of a farm operation, or land that is classified as agricultural land under s. 193.461.

(b) "Fencing materials" means hog wire and nylon mesh netting used on agricultural land for protection from predatory or destructive animals and barbed wire fencing, and includes gates and materials used to construct or repair such fencing, used on a beef or dairy cattle farm.

(3) To receive a refund pursuant to this section, the owner of the fencing materials or the real property into which the fencing materials were incorporated must apply to the Department of Revenue by December 31, 2018. The refund application must include the following information:

(a) The name and address of the person claiming the refund.

(b) The address and assessment roll parcel number of the agricultural land in which the fencing materials was or will be used.

(c) The sales invoice or other proof of purchase of the fencing materials, showing the amount of sales tax paid, the
date of purchase, and the name and address of the dealer from whom the materials were purchased.

(d) An affidavit executed by the owner of the fencing materials or the real property into which the fencing materials were or will be incorporated including a statement that the fencing materials were or will be used to repair fencing damaged as a direct result of the impact of Hurricane Irma.

(4) A person furnishing a false affidavit to the Department of Revenue pursuant to subsection (3) is subject to the penalty set forth in s. 212.085 and as otherwise authorized by law.

(5) The Department of Revenue may, and all conditions are deemed met to, adopt emergency rules pursuant to s. 120.54(4), Florida Statutes, to administer this section.

(6) Notwithstanding any other provision of law, emergency rules adopted pursuant to subsection (5) are effective for 6 months after adoption and may be renewed during the pendency of procedures to adopt permanent rules addressing the subject of the emergency rules.

(7) This section shall take effect upon becoming a law and operates retroactively to September 10, 2017.
Hurricane Irma and purchased during the period from September 10, 2017, through May 31, 2018, are exempt from the tax imposed under chapter 212, Florida Statutes. The exemption provided by this section is available only through a refund of previously paid taxes.

(2) For purposes of the exemption provided in this section, the term:

(a) "Building materials" means tangible personal property that becomes a component part of a nonresidential farm building.

(b) "Nonresidential farm building" has the same meaning as in s. 604.50, Florida Statutes.

(3) To receive a refund pursuant to this section, the owner of the building materials or of the real property into which the building materials will be or were incorporated must apply to the Department of Revenue by December 31, 2018. The refund application must include the following information:

(a) The name and address of the person claiming the refund.

(b) The address and assessment roll parcel number of the real property where the building materials were or will be used.

(c) The sales invoice or other proof of purchase of the building materials, showing the amount of sales tax paid, the date of purchase, and the name and address of the dealer from whom the materials were purchased.

(d) An affidavit executed by the owner of the building
materials or the real property into which the building materials
will be or were incorporated including a statement that the
building materials were or will be used to repair the
nonresidential farm building damaged as a direct result of the
impact of Hurricane Irma.

(4) A person furnishing a false affidavit to the
Department of Revenue pursuant to subsection (3) is subject to
the penalty set forth in s. 212.085 and as otherwise provided by
law.

(5) The Department of Revenue may, and all conditions are
deemed met to, adopt emergency rules pursuant to s. 120.54(4),
Florida Statutes, to administer this section.

(6) Notwithstanding any other provision of law, emergency
rules adopted pursuant to subsection (5) are effective for 6
months after adoption and may be renewed during the pendency of
procedures to adopt permanent rules addressing the subject of
the emergency rules.

(7) This section shall take effect upon becoming a law and
operates retroactively to September 10, 2017.

Section 47. Refund of fuel taxes used for agricultural
shipment after Hurricane Irma.—

(1) Fuel purchased and used in this state during the
period from September 10, 2017, through June 30, 2018, which is
or was used in any motor vehicle driven or operated upon the
public highways of this state for agricultural shipment is
exempt from all state and county taxes authorized or imposed
under parts I and II of chapter 206, Florida Statutes, excluding
the taxes imposed under s. 206.41(1)(a) and (h), Florida
Statutes. The exemption provided by this section is available to
the fuel purchaser in an amount equal to the fuel tax imposed on
fuel that was purchased for agricultural shipment during the
period from September 10, 2017, through June 30, 2018. The
exemption provided by this section is only available through a
refund from the Department of Revenue.

(2) For purposes of the exemption provided in this
section, the term:
(a) "Agricultural processing or storage facility" means
property used or useful in separating, cleaning, processing,
converting, packaging, handling, storing, and other activities
necessary to prepare crops, livestock, related products, and
other products of agriculture, and includes nonfarm facilities
that produce agricultural products in whole or in part through
natural processes, animal husbandry, and apiaries.
(b) "Agricultural product" means the natural products of a
farm, nursery, grove, orchard, vineyard, garden, or apiary,
including livestock as defined in s. 585.01(13).
(c) "Agricultural shipment" means the transport of any
agricultural product from a farm, nursery, grove, orchard,
vineyard, garden, or apiary to an agricultural processing or
storage facility.
(d) "Fuel" means motor fuel or diesel fuel, as those terms are defined in ss. 206.01 and 206.86, respectively.

(e) "Fuel tax" means all state and county taxes authorized or imposed under chapter 206, Florida Statutes, on fuel.

(f) "Motor vehicle" and "public highways" have the same meanings as in s. 206.01, Florida Statutes.

(3) To receive a refund pursuant to this section, the fuel purchaser must apply to the Department of Revenue by December 31, 2018. The refund application must include the following information:

(a) The name and address of the person claiming the refund.

(b) The names and addresses of up to three owners of farms, nurseries, groves, orchards, vineyards, gardens, or apiaries whose agricultural products were shipped by the person seeking the refund pursuant to this section.

(c) The sales invoice or other proof of purchase of the fuel, showing the number of gallons of fuel purchased, the type of fuel purchased, the date of purchase, and the name and place of business of the dealer from whom the fuel was purchased.

(d) The license number or other identification number of the motor vehicle that used the exempt fuel.

(e) An affidavit executed by the person seeking the refund pursuant to this section, including a statement that he or she purchased and used the fuel for which the refund is being
claimed during the period from September 10, 2017, through June 30, 2018, for an agricultural shipment.

(4) A person furnishing a false affidavit to the Department of Revenue pursuant to subsection (3) is subject to the penalty set forth in s. 206.11 and as otherwise provided by law.

(5) The tax imposed under s. 212.0501 does not apply to fuel that is exempt under this section and for which a fuel purchaser received a refund under this section.

(6) The Department of Revenue may, and all conditions are deemed met to, adopt emergency rules pursuant to s. 120.54(4), Florida Statutes, to administer this section.

(7) Notwithstanding any other provision of law, emergency rules adopted pursuant to subsection (6) are effective for 6 months after adoption and may be renewed during the pendency of procedures to adopt permanent rules addressing the subject of the emergency rules.

(8) This section shall take effect upon becoming a law and operate retroactively to September 10, 2017.

Section 48. Paragraph (m) is added to subsection (8) of section 193.155, Florida Statutes, to read:

193.155 Homestead assessments.—Homestead property shall be assessed at just value as of January 1, 1994. Property receiving the homestead exemption after January 1, 1994, shall be assessed at just value as of January 1 of the year in which the property
receives the exemption unless the provisions of subsection (8) apply.

(8) Property assessed under this section shall be assessed at less than just value when the person who establishes a new homestead has received a homestead exemption as of January 1 of either of the 2 immediately preceding years. A person who establishes a new homestead as of January 1, 2008, is entitled to have the new homestead assessed at less than just value only if that person received a homestead exemption on January 1, 2007, and only if this subsection applies retroactive to January 1, 2008. For purposes of this subsection, a husband and wife who owned and both permanently resided on a previous homestead shall each be considered to have received the homestead exemption even though only the husband or the wife applied for the homestead exemption on the previous homestead. The assessed value of the newly established homestead shall be determined as provided in this subsection.

(m) For purposes of receiving an assessment reduction pursuant to this subsection, an owner of a homestead property that was significantly damaged or destroyed as a result of a named tropical storm or hurricane may elect, in the calendar year following the named tropical storm or hurricane, to have the significantly damaged or destroyed homestead deemed to have been abandoned as of the date of the named tropical storm or hurricane even though the owner received a homestead exemption.
on the property as of January 1 of the year immediately following the named tropical storm or hurricane. The election provided for in this paragraph is available only if the owner establishes a new homestead as of January 1 of the second year immediately following the storm or hurricane. This paragraph shall apply to homestead property damaged or destroyed on or after January 1, 2017.

Section 49. Paragraph (g) of subsection (7) of section 163.01, Florida Statutes, is amended to read:

163.01 Florida Interlocal Cooperation Act of 1969.—

(7)

(g)1. Notwithstanding any other provisions of this section, any separate legal entity created under this section, the membership of which is limited to municipalities and counties of the state, and which may include a special district in addition to a municipality or county or both, may acquire, own, construct, improve, operate, and manage public facilities, or finance facilities on behalf of any person, relating to a governmental function or purpose, including, but not limited to, wastewater facilities, water or alternative water supply facilities, and water reuse facilities, which may serve populations within or outside of the members of the entity. Notwithstanding s. 367.171(7), any separate legal entity created under this paragraph is not subject to Public Service Commission jurisdiction. The separate legal entity may not provide utility
services within the service area of an existing utility system unless it has received the consent of the utility.

2. For purposes of this paragraph, the term:
   a. "Host government" means the governing body of the county, if the largest number of equivalent residential connections currently served by a system of the utility is located in the unincorporated area, or the governing body of a municipality, if the largest number of equivalent residential connections currently served by a system of the utility is located within that municipality's boundaries.
   b. "Separate legal entity" means any entity created by interlocal agreement the membership of which is limited to two or more special districts, municipalities, or counties of the state, but which entity is legally separate and apart from any of its member governments.
   c. "System" means a water or wastewater facility or group of such facilities owned by one entity or affiliate entities.
   d. "Utility" means a water or wastewater utility and includes every person, separate legal entity, lessee, trustee, or receiver owning, operating, managing, or controlling a system, or proposing construction of a system, who is providing, or proposes to provide, water or wastewater service to the public for compensation.

3. A separate legal entity that seeks to acquire any utility shall notify the host government in writing by certified
mail about the contemplated acquisition not less than 30 days
before any proposed transfer of ownership, use, or possession of
any utility assets by such separate legal entity. The potential
acquisition notice shall be provided to the legislative head of
the governing body of the host government and to its chief
administrative officer and shall provide the name and address of
a contact person for the separate legal entity and information
identified in s. 367.071(4)(a) concerning the contemplated
acquisition.

4.a. Within 30 days following receipt of the notice, the
host government may adopt a resolution to become a member of the
separate legal entity, adopt a resolution to approve the utility
acquisition, or adopt a resolution to prohibit the utility
acquisition by the separate legal entity if the host government
determines that the proposed acquisition is not in the public
interest. A resolution adopted by the host government which
prohibits the acquisition may include conditions that would make
the proposal acceptable to the host government.

b. If a host government adopts a membership resolution,
the separate legal entity shall accept the host government as a
member on the same basis as its existing members before any
transfer of ownership, use, or possession of the utility or the
utility facilities. If a host government adopts a resolution to
approve the utility acquisition, the separate legal entity may
complete the acquisition. If a host government adopts a
prohibition resolution, the separate legal entity may not acquire the utility within that host government's territory without the specific consent of the host government by future resolution. If a host government does not adopt a prohibition resolution or an approval resolution, the separate legal entity may proceed to acquire the utility after the 30-day notice period without further notice.

5. After the acquisition or construction of any utility systems by a separate legal entity created under this paragraph, revenues or any other income may not be transferred or paid to a member of a separate legal entity, or to any other special district, county, or municipality, from user fees or other charges or revenues generated from customers that are not physically located within the jurisdictional or service delivery boundaries of the member, special district, county, or municipality receiving the transfer or payment. Any transfer or payment to a member, special district, or other local government must be solely from user fees or other charges or revenues generated from customers that are physically located within the jurisdictional or service delivery boundaries of the member, special district, or local government receiving the transfer of payment.

6. This section is an alternative provision otherwise provided by law as authorized in s. 4, Art. VIII of the State Constitution for any transfer of power as a result of an
acquisition of a utility by a separate legal entity from a municipality, county, or special district.

7. The entity may finance or refinance the acquisition, construction, expansion, and improvement of such facilities relating to a governmental function or purpose through the issuance of its bonds, notes, or other obligations under this section or as otherwise authorized by law. The entity has all the powers provided by the interlocal agreement under which it is created or which are necessary to finance, own, operate, or manage the public facility, including, without limitation, the power to establish rates, charges, and fees for products or services provided by it, the power to levy special assessments, the power to sell or finance all or a portion of such facility, and the power to contract with a public or private entity to manage and operate such facilities or to provide or receive facilities, services, or products. Except as may be limited by the interlocal agreement under which the entity is created, all of the privileges, benefits, powers, and terms of s. 125.01, relating to counties, and s. 166.021, relating to municipalities, are fully applicable to the entity. However, neither the entity nor any of its members on behalf of the entity may exercise the power of eminent domain over the facilities or property of any existing water or wastewater plant utility system, nor may the entity acquire title to any water or wastewater plant utility facilities, other facilities, or
property which was acquired by the use of eminent domain after
the effective date of this act. Bonds, notes, and other
obligations issued by the entity are issued on behalf of the
public agencies that are members of the entity.

8. Any entity created under this section may also issue
bond anticipation notes in connection with the authorization,
issuance, and sale of bonds. The bonds may be issued as serial
bonds or as term bonds or both. Any entity may issue capital
appreciation bonds or variable rate bonds. Any bonds, notes, or
other obligations must be authorized by resolution of the
governing body of the entity and bear the date or dates; mature
at the time or times, not exceeding 40 years from their
respective dates; bear interest at the rate or rates; be payable
at the time or times; be in the denomination; be in the form;
carry the registration privileges; be executed in the manner; be
payable from the sources and in the medium or payment and at the
place; and be subject to the terms of redemption, including
redemption prior to maturity, as the resolution may provide. If
any officer whose signature, or a facsimile of whose signature,
appears on any bonds, notes, or other obligations ceases to be
an officer before the delivery of the bonds, notes, or other
obligations, the signature or facsimile is valid and sufficient
for all purposes as if he or she had remained in office until
the delivery. The bonds, notes, or other obligations may be sold
at public or private sale for such price as the governing body
of the entity shall determine. Pending preparation of the
definitive bonds, the entity may issue interim certificates,
which shall be exchanged for the definitive bonds. The bonds may
be secured by a form of credit enhancement, if any, as the
entity deems appropriate. The bonds may be secured by an
indenture of trust or trust agreement. In addition, the
governing body of the legal entity may delegate, to an officer,
official, or agent of the legal entity as the governing body of
the legal entity may select, the power to determine the time;
manner of sale, public or private; maturities; rate of interest,
which may be fixed or may vary at the time and in accordance
with a specified formula or method of determination; and other
terms and conditions as may be deemed appropriate by the
officer, official, or agent so designated by the governing body
of the legal entity. However, the amount and maturity of the
bonds, notes, or other obligations and the interest rate of the
bonds, notes, or other obligations must be within the limits
prescribed by the governing body of the legal entity and its
resolution delegating to an officer, official, or agent the
power to authorize the issuance and sale of the bonds, notes, or
other obligations.

9. Bonds, notes, or other obligations issued under this
paragraph may be validated as provided in chapter 75. The
complaint in any action to validate the bonds, notes, or other
obligations must be filed only in the Circuit Court for Leon
County. The notice required to be published by s. 75.06 must be published in Leon County and in each county that is a member of the entity issuing the bonds, notes, or other obligations, or in which a member of the entity is located, and the complaint and order of the circuit court must be served only on the State Attorney of the Second Judicial Circuit and on the state attorney of each circuit in each county that is a member of the entity issuing the bonds, notes, or other obligations or in which a member of the entity is located. Section 75.04(2) does not apply to a complaint for validation brought by the legal entity.

10. The accomplishment of the authorized purposes of a legal entity created under this paragraph is in all respects for the benefit of the people of the state, for the increase of their commerce and prosperity, and for the improvement of their health and living conditions. Since the legal entity will perform essential governmental functions for the public health, safety, and welfare in accomplishing its purposes, the legal entity is not required to pay any taxes or assessments of any kind whatsoever upon any property acquired or used by it for such purposes or upon any revenues at any time received by it, whether the property is within or outside the jurisdiction of members of the entity. The exemption provided in this paragraph applies regardless of whether the separate legal entity enters into agreements with private firms or entities to manage,
operate, or improve the utilities owned by the separate legal entity. The bonds, notes, and other obligations of an entity, their transfer, and the income therefrom, including any profits made on the sale thereof, are at all times free from taxation of any kind by the state or by any political subdivision or other agency or instrumentality thereof. The exemption granted in this subparagraph is not applicable to any tax imposed by chapter 220 on interest, income, or profits on debt obligations owned by corporations.

Section 50. Subsection (2) of section 206.052, Florida Statutes, is renumbered as subsection (3), and a new subsection (2) is added to that section, to read:

206.052 Export of tax-free fuels.—
(2) A terminal supplier may purchase taxable motor fuels from another terminal supplier at a terminal without paying the tax imposed pursuant to this part only under the following circumstances:
(a) The terminal supplier who purchased the motor fuel will sell the motor fuel to a licensed exporter for immediate export from the state.
(b) The terminal supplier who purchased the motor fuel has designated to the terminal supplier who sold the motor fuel the destination for delivery of the fuel to a location outside the state.
(c) The terminal supplier who purchased the motor fuel is
licensed in the state of destination and has supplied the
terminal supplier who sold the motor fuel with that license
number.

(d) The licensed exporter has not been barred from making
tax-free exports by the department for violation of s.
206.051(5).

(e) The terminal supplier who sold the motor fuel collects
and remits to the state of destination all taxes imposed by the
destination state on the fuel.

Section 51. Effective July 1, 2019, section 206.9825,
Florida Statutes, as amended by chapter 2016-220, Laws of
Florida, is amended to read:

206.9825 Aviation fuel tax.—

(1)(a) Except as otherwise provided in this part, an
excise tax of 4.27 cents per gallon of aviation fuel is imposed
upon every gallon of aviation fuel sold in this state, or
brought into this state for use, upon which such tax has not
been paid or the payment thereof has not been lawfully assumed
by some person handling the same in this state. Fuel taxed
pursuant to this part is not subject to the taxes imposed by ss.
206.41(1)(d), (e), and (f) and 206.87(1)(b), (c), and (d).

(b)1. Sales of aviation fuel to, and exclusively used for
flight training through a school of aeronautics or college of
aviation by, a college based in this state which is a tax-exempt
organization under s. 501(c)(3) of the Internal Revenue Code or
a university based in this state are exempt from the tax imposed
by this part if the college or university:
   a. Is accredited by or has applied for accreditation by
the Aviation Accreditation Board International; and
   b. Offers a graduate program in aeronautical or aerospace
engineering or offers flight training through a school of
aeronautics or college of aviation.

2. A licensed wholesaler or terminal supplier that sells
aviation fuel to a college or university qualified under this
paragraph and that does not collect the aviation fuel tax from
the college or university on such sale may receive an ultimate
vendor credit for the 4.27-cent excise tax previously paid on
the aviation fuel delivered to such college or university.

3. A college or university qualified under this paragraph
which purchases aviation fuel from a retail supplier, including
a fixed-base operator, and pays the 4.27-cent excise tax on the
purchase may apply for and receive a refund of the aviation fuel
tax paid.

(2) The excise tax provided by this section and paid by an
air carrier who conducts scheduled operations or all-cargo
operations that are authorized under 14 C.F.R. part 121, 14
C.F.R. part 129, or 14 C.F.R. part 135, is 2.85 cents per
gallon.

(3)(a) An excise tax of 4.27 cents per gallon is
imposed on each gallon of kerosene in the same manner as
prescribed for diesel fuel under ss. 206.87(2) and 206.872.

(b) The exemptions provided by s. 206.874 shall apply to kerosene if the dyeing and marking requirements of s. 206.8741 are met.

(c) Kerosene prepackaged in containers of 5 gallons or less and labeled "Not for Use in a Motor Vehicle" is exempt from the taxes imposed by this part when sold for home heating and cooking. Packagers may qualify for a refund of taxes previously paid, as prescribed by the department.

(d) Sales of kerosene in quantities of 5 gallons or less by a person not licensed under this chapter who has no facilities for placing kerosene in the fuel supply system of a motor vehicle may qualify for a refund of taxes paid. Refunds of taxes paid shall be limited to sales for use in home heating or cooking and shall be documented as prescribed by the department.

(4) An excise tax of 4.27 cents per gallon is imposed on each gallon of aviation gasoline in the manner prescribed by paragraph (3)(a) (2)(a). However, the exemptions allowed by paragraph (3)(b) (2)(b) do not apply to aviation gasoline.

(5) Any licensed wholesaler or terminal supplier that delivers undyed kerosene to a residence for home heating or cooking may receive a credit or refund as the ultimate vendor of the kerosene for the 4.27-cent excise tax previously paid.

(6) Any licensed wholesaler or terminal supplier that delivers undyed kerosene to a retail dealer not licensed as a
wholesaler or terminal supplier for sale as a home heating or
cooking fuel may receive a credit or refund as the ultimate
vendor of the kerosene for the 4.27-cent excise tax previously
paid, provided the retail dealer has no facility for fueling
highway vehicles from the tank in which the kerosene is stored.

(7) Any person who fails to meet the requirements of
this section is subject to a backup tax as provided by s.
206.873.

Section 52. Chapter 451, Florida Statutes, consisting of
sections 451.01 and 451.02, Florida Statutes, is created to
read:

CHAPTER 451
MARKETPLACE CONTRACTORS
451.01. Definitions.—For purposes of this chapter, the
term:

(1) "Marketplace contractor" or "contractor" means any
individual or entity that:
   (a) Enters into an agreement with a marketplace platform
to use the platform's technology application to connect with
third-party individuals or entities seeking services.
   (b) In return for compensation, offers or provides
services to third-party individuals or entities through the
marketplace platform's technology application.

(2) "Marketplace platform" or "platform" means an entity
operating in this state that:
(a) Offers an online-enabled technology application service, website, or system that enables marketplace contractors to provide services to third-party individuals or entities seeking such services.

(b) Accepts service requests from the public only through its online-enabled technology application service, website, or system.

451.02 Marketplace contractors.—

(1) A marketplace contractor shall be treated as an independent contractor, and not an employee, of the marketplace platform for all purposes under state and local laws, regulations, and ordinances, including, but not limited to, chapters 440 and 443, if all of the following conditions are met:

(a) The marketplace platform does not unilaterally prescribe specific hours during which the marketplace contractor must be available to accept service requests submitted through the platform from third-party individuals or entities.

(b) The marketplace platform does not prohibit the marketplace contractor from using the technology application offered by other marketplace platforms.

(c) The marketplace platform does not restrict the contractor from engaging in any other occupation or business.

(d) The marketplace platform and marketplace contractor agree in writing that the marketplace contractor is an
independent contractor with respect to the marketplace platform.

(e) The marketplace contractor bears all or substantially all of the marketplace contractor's expenses incurred by the marketplace contractor in performing the services.

(f) The marketplace contractor is responsible for paying taxes on the marketplace contractor's income.

(2) The provisions of subsection (1) apply to services performed by a marketplace contractor before July 1, 2018, if the conditions set forth in subsection (1) were satisfied when the services were performed.

(3) Compliance with this section is not mandatory to establish the existence of an independent contractor relationship. The exclusion of any marketplace contractor or digital platform from this section does not create any presumption and is not admissible to deny the existence of an independent contractor relationship.

(4) This section does not apply to:

(a) Services performed in the employ of the state, a political subdivision of the state, an Indian tribe, an instrumentality of a state, or any political subdivision of a state or an Indian tribe that is wholly owned by one or more states, political subdivisions, or Indian tribes, respectively, provided that such service is excluded from employment as defined in s. 3306 of the Federal Unemployment Tax Act.

(b) Services performed in the employ of a religious,
charitable, educational, or other organization that is excluded from employment as defined in ss. 3301 through 3311 of the Federal Unemployment Tax Act, solely by reason of s. 3306(c)(8) of the act.

(c) Services consisting of transporting freight; sealed and closed envelopes, boxes, or parcels; or other sealed and closed containers, for compensation.

Section 53. Sections 44-47 of this act are considered revenue laws for the purposes of ss. 213.05 and 213.06, Florida Statutes, and the provisions of s. 72.011, Florida Statutes, apply to those sections of this act.

Section 54. The amendments made by this act to ss. 220.13, 220.1875, and 1002.395, Florida Statutes, apply to taxable years beginning on or after January 1, 2018.

Section 55. The amendments made by this act to ss. 197.3631, 197.572, and 197.573, Florida Statutes, and the creation by this act of s. 193.0237, Florida Statutes, first apply to taxes and special assessments levied in 2018.

Section 56. (1) The Department of Revenue is authorized, and all conditions are deemed to be met, to adopt emergency rules pursuant to s. 120.54(4), Florida Statutes, for the purpose of implementing the amendments made by this act to ss. 212.1831, 220.13, 220.1875, and 1002.395, Florida Statutes, and the creation by this act of s. 212.099, Florida Statutes.

(2) Notwithstanding any other provision of law, emergency
rules adopted pursuant to subsection (1) are effective for 6
months after adoption and may be renewed during the pendency of
procedures to adopt permanent rules addressing the subject of
the emergency rules.

(3) This section shall take effect upon this act becoming
a law and shall expire January 1, 2020.

Section 57. For the 2018-2019 fiscal year, the sum of
$91,319 in nonrecurring funds is appropriated from the General
Revenue Fund to the Department of Revenue to implement the
provisions of this act.

Section 58. Except as otherwise expressly provided in this
act and except for this section, which shall take effect upon
this act becoming a law, this act shall take effect July 1,
2018.