

1                   A bill to be entitled  
2           An act relating to taxation; amending s. 28.241, F.S.;  
3           requiring that all of the proceeds from filing fees  
4           for trial and appellate proceedings be deposited into  
5           the State Courts Revenue Trust Fund; creating s.  
6           193.4517, F.S.; defining terms; providing a tangible  
7           personal property assessment limitation, during a  
8           certain timeframe and in certain counties, for certain  
9           agricultural equipment rendered unable to be used due  
10          to Hurricane Michael; specifying conditions for  
11          applying for and receiving the assessment limitation;  
12          providing procedures for petitioning the value  
13          adjustment board if an application is denied;  
14          providing retroactive application; amending s.  
15          195.096, F.S.; specifying a requirement for the  
16          Department of Revenue in reviewing assessment rolls in  
17          certain counties in assessment years following a  
18          natural disaster; authorizing the department to use  
19          the best information available to estimate levels of  
20          assessment; providing applicability and retroactive  
21          operation; amending s. 201.02, F.S.; removing a  
22          limitation on the transfer of homestead property deeds  
23          between spouses that are exempt from documentary stamp  
24          tax; amending s. 212.031, F.S.; reducing tax rates on  
25          rental or licensee fees for the use of real property;

26 | amending s. 212.08, F.S.; exempting from sales and use  
27 | tax property purchased for sale by a dealer and  
28 | donated to a 501(c)(3) organization; amending s.  
29 | 218.131, F.S.; revising the date of distribution of  
30 | appropriated moneys to certain counties; amending s.  
31 | 318.14, F.S.; providing a specified reduction in civil  
32 | penalty for persons who are cited for certain  
33 | noncriminal traffic infractions and who elect to  
34 | attend a certain driver improvement course; removing a  
35 | provision that required that a portion of a certain  
36 | civil penalty be deposited in the State Courts Revenue  
37 | Trust Fund; amending s. 318.15, F.S.; conforming a  
38 | provision to changes made by the act; amending s.  
39 | 624.51055, F.S.; specifying when an eligible  
40 | contribution to certain nonprofit scholarship-funding  
41 | organizations must be made for purposes of claiming a  
42 | credit against the insurance premium tax; providing  
43 | applicability; amending s. 741.01, F.S.; requiring  
44 | that all of the proceeds from a fee paid to the clerk  
45 | of the circuit court for the issuance of a marriage  
46 | license be deposited monthly into the State Courts  
47 | Revenue Trust Fund; amending s. 1002.395, F.S.;  
48 | specifying that under the Florida Tax Credit  
49 | Scholarship Program, a taxpayer may apply for a credit  
50 | against the insurance premium tax to be used for a

51 certain timeframe; revising an insurer's authority to  
52 reduce certain tax installment payments for purposes  
53 of determining if a certain tax penalty is imposed;  
54 providing applicability; amending s. 337.401, F.S.;  
55 specifying conditions under which certain persons who  
56 place or maintain a communications facility in the  
57 roads or rights-of-way are not considered pass-through  
58 providers; amending s. 1011.71, F.S.; defining the  
59 term "school operational purposes" to include charter  
60 schools sponsored by a school district; requiring that  
61 voted levies for school operational purposes be shared  
62 with charter schools in accordance with certain  
63 provisions; providing applicability; providing sales  
64 tax exemptions for certain disaster preparedness  
65 supplies during a certain timeframe; specifying  
66 locations where the exemptions do not apply;  
67 authorizing the department to adopt emergency rules;  
68 providing sales tax exemptions for certain clothing,  
69 wallets, bags, school supplies, personal computers,  
70 and personal computer-related accessories during a  
71 certain timeframe; defining terms; specifying  
72 locations where the exemptions do not apply;  
73 authorizing certain dealers to opt out of  
74 participating in the exemptions, subject to certain  
75 conditions; authorizing the department to adopt

76 | emergency rules; providing an appropriation; providing  
77 | a sales tax exemption for the purchase, within a  
78 | certain timeframe, of certain fencing materials used  
79 | to replace or repair fences damaged by Hurricane  
80 | Michael on agricultural lands; specifying that the  
81 | exemption is available only through a refund by the  
82 | department of previously paid taxes; specifying  
83 | requirements for applying for the refund; providing  
84 | penalties for furnishing a false affidavit; providing  
85 | construction and retroactive applicability;  
86 | authorizing the department to adopt emergency rules;  
87 | providing a sales tax exemption for the purchase,  
88 | within a certain timeframe, of building materials used  
89 | to replace or repair nonresidential farm buildings  
90 | damaged by Hurricane Michael; specifying that the  
91 | exemption is available only through a refund by the  
92 | department of previously paid taxes; defining the  
93 | terms "building materials" and "nonresidential farm  
94 | building"; specifying requirements for applying for  
95 | the refund; providing penalties for furnishing a false  
96 | affidavit; providing construction and retroactive  
97 | applicability; authorizing the department to adopt  
98 | emergency rules; providing an exemption from certain  
99 | fuel taxes for fuel purchased, within a certain  
100 | timeframe, for use for agricultural shipment or

101 hurricane debris removal after Hurricane Michael;  
102 specifying that the exemption is available only  
103 through a refund by the department; defining terms;  
104 specifying requirements for applying for the refund;  
105 providing penalties for furnishing a false affidavit;  
106 providing applicability and construction; providing  
107 for retroactive operation; authorizing the department  
108 to adopt emergency rules; providing an appropriation;  
109 providing effective dates.

110

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

112

113 Section 1. Effective January 1, 2020, subsection (6) of  
114 section 28.241, Florida Statutes, is amended to read:

115 28.241 Filing fees for trial and appellate proceedings.—

116 (6) From each attorney appearing pro hac vice, the clerk  
117 of the circuit court shall collect a fee of \$100. ~~Of the fee,~~  
118 The clerk must remit the fee \$50 to the Department of Revenue  
119 ~~for deposit into the General Revenue Fund and \$50 to the~~  
120 ~~Department of Revenue~~ for deposit into the State Courts Revenue  
121 Trust Fund.

122 Section 2. Section 193.4517, Florida Statutes, is created  
123 to read:

124 193.4517 Assessment of agricultural equipment rendered  
125 unable to be used due to Hurricane Michael.—

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

127 (a) "Farm" has the same meaning as provided in s.  
128 823.14(3)(a).

129 (b) "Farm operation" has the same meaning as provided in  
130 s. 823.14(3)(b).

131 (c) "Unable to be used" means the tangible personal  
132 property was damaged, or the farm, farm operation, or  
133 agricultural processing facility was affected to such a degree  
134 that the tangible personal property could not be used for its  
135 intended purpose.

136 (2) For purposes of ad valorem taxation and applying to  
137 the 2019 tax roll only, tangible personal property owned and  
138 operated by a farm, farm operation, or agriculture processing  
139 facility located in Okaloosa, Walton, Holmes, Washington, Bay,  
140 Jackson, Calhoun, Gulf, Gadsden, Liberty, Franklin, Leon, or  
141 Wakulla County is deemed to have a market value no greater than  
142 its value for salvage if the tangible personal property was  
143 unable to be used for at least 60 days due to the effects of  
144 Hurricane Michael.

145 (3) The deadline for an applicant to file an application  
146 with the property appraiser for assessment pursuant to this  
147 section is August 1, 2019.

148 (4) If the property appraiser denies an application, the  
149 applicant may file, pursuant to s. 194.011(3), a petition with  
150 the value adjustment board which requests that the tangible

151 personal property be assessed pursuant to this section. Such  
152 petition must be filed on or before the 25th day after the  
153 mailing by the property appraiser during the 2019 calendar year  
154 of the notice required under s. 194.011(1).

155 (5) This section applies retroactively to January 1, 2019.

156 Section 3. Paragraph (g) is added to subsection (2) of  
157 section 195.096, Florida Statutes, to read:

158 195.096 Review of assessment rolls.—

159 (2) The department shall conduct, no less frequently than  
160 once every 2 years, an in-depth review of the assessment rolls  
161 of each county. The department need not individually study every  
162 use-class of property set forth in s. 195.073, but shall at a  
163 minimum study the level of assessment in relation to just value  
164 of each classification specified in subsection (3). Such in-  
165 depth review may include proceedings of the value adjustment  
166 board and the audit or review of procedures used by the counties  
167 to appraise property.

168 (g) Notwithstanding any other provision of this chapter,  
169 in one or more assessment years following a natural disaster in  
170 counties for which a state of emergency was declared by  
171 executive order or proclamation of the Governor pursuant to  
172 chapter 252, if the department determines that the natural  
173 disaster creates difficulties in its statistical and analytical  
174 reviews of the assessment rolls in affected counties, the  
175 department shall take all practicable steps to maximize the

176 representativeness and reliability of its statistical and  
177 analytical reviews and may use the best information available to  
178 estimate the levels of assessment. This paragraph first applies  
179 to the 2019 assessment roll and operates retroactively to  
180 January 1, 2019.

181 Section 4. Effective July 1, 2019, paragraph (b) of  
182 subsection (7) of section 201.02, Florida Statutes, is amended  
183 to read:

184 201.02 Tax on deeds and other instruments relating to real  
185 property or interests in real property.—

186 (7) Taxes imposed by this section do not apply to:

187 (b) A deed or other instrument that transfers or conveys  
188 homestead property or any interest in homestead property between  
189 spouses, if the only consideration for the transfer or  
190 conveyance is the amount of a mortgage or other lien encumbering  
191 the homestead property at the time of the transfer or conveyance  
192 ~~and if the deed or other instrument is recorded within 1 year~~  
193 ~~after the date of the marriage.~~ This paragraph applies to  
194 transfers or conveyances from one spouse to another, from one  
195 spouse to both spouses, or from both spouses to one spouse. For  
196 the purpose of this paragraph, the term "homestead property" has  
197 the same meaning as the term "homestead" as defined in s.  
198 192.001.

199 Section 5. Effective January 1, 2020, paragraphs (c) and  
200 (d) of subsection (1) of section 212.031, Florida Statutes, are



201 amended to read:

202 212.031 Tax on rental or license fee for use of real  
 203 property.—

204 (1)

205 (c) For the exercise of such privilege, a tax is levied at  
 206 the rate of 5.5 ~~5.7~~ percent of and on the total rent or license  
 207 fee charged for such real property by the person charging or  
 208 collecting the rental or license fee. The total rent or license  
 209 fee charged for such real property shall include payments for  
 210 the granting of a privilege to use or occupy real property for  
 211 any purpose and shall include base rent, percentage rents, or  
 212 similar charges. Such charges shall be included in the total  
 213 rent or license fee subject to tax under this section whether or  
 214 not they can be attributed to the ability of the lessor's or  
 215 licensor's property as used or operated to attract customers.  
 216 Payments for intrinsically valuable personal property such as  
 217 franchises, trademarks, service marks, logos, or patents are not  
 218 subject to tax under this section. In the case of a contractual  
 219 arrangement that provides for both payments taxable as total  
 220 rent or license fee and payments not subject to tax, the tax  
 221 shall be based on a reasonable allocation of such payments and  
 222 shall not apply to that portion which is for the nontaxable  
 223 payments.

224 (d) If ~~When~~ the rental or license fee of any such real  
 225 property is paid by way of property, goods, wares, merchandise,

226 services, or other thing of value, the tax shall be at the rate  
 227 of 5.5 ~~5.7~~ percent of the value of the property, goods, wares,  
 228 merchandise, services, or other thing of value.

229 Section 6. Effective July 1, 2019, paragraph (p) of  
 230 subsection (7) of section 212.08, Florida Statutes, is amended  
 231 to read:

232 212.08 Sales, rental, use, consumption, distribution, and  
 233 storage tax; specified exemptions.—The sale at retail, the  
 234 rental, the use, the consumption, the distribution, and the  
 235 storage to be used or consumed in this state of the following  
 236 are hereby specifically exempt from the tax imposed by this  
 237 chapter.

238 (7) MISCELLANEOUS EXEMPTIONS.—Exemptions provided to any  
 239 entity by this chapter do not inure to any transaction that is  
 240 otherwise taxable under this chapter when payment is made by a  
 241 representative or employee of the entity by any means,  
 242 including, but not limited to, cash, check, or credit card, even  
 243 when that representative or employee is subsequently reimbursed  
 244 by the entity. In addition, exemptions provided to any entity by  
 245 this subsection do not inure to any transaction that is  
 246 otherwise taxable under this chapter unless the entity has  
 247 obtained a sales tax exemption certificate from the department  
 248 or the entity obtains or provides other documentation as  
 249 required by the department. Eligible purchases or leases made  
 250 with such a certificate must be in strict compliance with this

251 subsection and departmental rules, and any person who makes an  
252 exempt purchase with a certificate that is not in strict  
253 compliance with this subsection and the rules is liable for and  
254 shall pay the tax. The department may adopt rules to administer  
255 this subsection.

256 (p) *Section 501(c)(3) organizations.*—

257 1. ~~Also~~ Exempt from the tax imposed by this chapter are  
258 sales or leases to organizations determined by the Internal  
259 Revenue Service to be currently exempt from federal income tax  
260 pursuant to s. 501(c)(3) of the Internal Revenue Code of 1986,  
261 as amended, if such leases or purchases are used in carrying on  
262 their customary nonprofit activities, unless such organizations  
263 are subject to a final disqualification order issued by the  
264 Department of Agriculture and Consumer Services pursuant to s.  
265 496.430.

266 2. Exempt from the tax imposed by this chapter is tangible  
267 personal property purchased for resale by a dealer and  
268 subsequently donated to an organization determined by the  
269 Internal Revenue Service to be currently exempt from federal  
270 income tax pursuant to s. 501(c)(3) of the Internal Revenue Code  
271 of 1986, as amended, unless such organization is subject to a  
272 final disqualification order issued by the Department of  
273 Agriculture and Consumer Services pursuant to s. 496.430. For  
274 the purpose of this paragraph, the term "donate" means any  
275 transfer of title or possession of tangible personal property to

276 | a Section 501(c)(3) organization for no consideration.

277 | Section 7. Subsection (1) of section 218.131, Florida  
 278 | Statutes, is amended to read:

279 | 218.131 Offset for tax loss associated with reductions in  
 280 | value of certain residences due to specified hurricanes.—

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

291 | Section 8. Effective January 1, 2020, subsection (9) of  
 292 | section 318.14, Florida Statutes, is amended to read:

293 | 318.14 Noncriminal traffic infractions; exception;  
 294 | procedures.—

295 | (9) Any person who does not hold a commercial driver  
 296 | license or commercial learner's permit and who is cited while  
 297 | driving a noncommercial motor vehicle for an infraction under  
 298 | this section other than a violation of s. 316.183(2), s.  
 299 | 316.187, or s. 316.189 when the driver exceeds the posted limit  
 300 | by 30 miles per hour or more, s. 320.0605, s. 320.07(3)(a) or

301 (b), s. 322.065, s. 322.15(1), s. 322.61, or s. 322.62 may, in  
302 lieu of a court appearance, elect to attend in the location of  
303 his or her choice within this state a basic driver improvement  
304 course approved by the Department of Highway Safety and Motor  
305 Vehicles. In such a case, adjudication must be withheld, any  
306 civil penalty that is imposed by s. 318.18(3) must be reduced by  
307 18 ~~9~~ percent, and points, as provided by s. 322.27, may not be  
308 assessed. However, a person may not make an election under this  
309 subsection if the person has made an election under this  
310 subsection in the preceding 12 months. A person may not make  
311 more than five elections within his or her lifetime under this  
312 subsection. The requirement for community service under s.  
313 318.18(8) is not waived by a plea of nolo contendere or by the  
314 withholding of adjudication of guilt by a court. ~~If a person~~  
315 ~~makes an election to attend a basic driver improvement course~~  
316 ~~under this subsection, 9 percent of the civil penalty imposed~~  
317 ~~under s. 318.18(3) shall be deposited in the State Courts~~  
318 ~~Revenue Trust Fund; however, that portion is not revenue for~~  
319 ~~purposes of s. 28.36 and may not be used in establishing the~~  
320 ~~budget of the clerk of the court under that section or s. 28.35.~~

321 Section 9. Effective January 1, 2020, paragraph (b) of  
322 subsection (1) of section 318.15, Florida Statutes, is amended  
323 to read:

324 318.15 Failure to comply with civil penalty or to appear;  
325 penalty.-

326 (1)

327 (b) However, a person who elects to attend driver  
328 improvement school and has paid the civil penalty as provided in  
329 s. 318.14(9) but who subsequently fails to attend the driver  
330 improvement school within the time specified by the court is  
331 deemed to have admitted the infraction and shall be adjudicated  
332 guilty. If the person received an 18-percent ~~a 9-percent~~  
333 reduction pursuant to s. 318.14(9), the person must pay the  
334 clerk of the court that amount and a processing fee of up to  
335 \$18, after which additional penalties, court costs, or  
336 surcharges may not be imposed for the violation. In all other  
337 such cases, the person must pay the clerk a processing fee of up  
338 to \$18, after which additional penalties, court costs, or  
339 surcharges may not be imposed for the violation. The clerk of  
340 the court shall notify the department of the person's failure to  
341 attend driver improvement school and points shall be assessed  
342 pursuant to s. 322.27.

343 Section 10. Subsection (1) of section 624.51055, Florida  
344 Statutes, is amended to read:

345 624.51055 Credit for contributions to eligible nonprofit  
346 scholarship-funding organizations.—

347 (1) There is allowed a credit of 100 percent of an  
348 eligible contribution made to an eligible nonprofit scholarship-  
349 funding organization under s. 1002.395 against any tax due for a  
350 taxable year under s. 624.509(1) after deducting from such tax

351 deductions for assessments made pursuant to s. 440.51; credits  
352 for taxes paid under ss. 175.101 and 185.08; credits for income  
353 taxes paid under chapter 220; and the credit allowed under s.  
354 624.509(5), as such credit is limited by s. 624.509(6). An  
355 eligible contribution must be made to an eligible nonprofit  
356 scholarship-funding organization on or before the date the  
357 taxpayer is required to file a return pursuant to ss. 624.509  
358 and 624.5092. An insurer claiming a credit against premium tax  
359 liability under this section shall not be required to pay any  
360 additional retaliatory tax levied pursuant to s. 624.5091 as a  
361 result of claiming such credit. Section 624.5091 does not limit  
362 such credit in any manner.

363 Section 11. The amendment made by this act to s.  
364 624.51055, Florida Statutes, first applies to insurance premium  
365 taxable years beginning on or after January 1, 2019.

366 Section 12. Effective January 1, 2020, subsection (3) of  
367 section 741.01, Florida Statutes, is amended to read:

368 741.01 County court judge or clerk of the circuit court to  
369 issue marriage license; fee.—

370 (3) An additional fee of \$25 shall be paid to the clerk  
371 upon receipt of the application for issuance of a marriage  
372 license. Each month, the clerk shall remit ~~\$12.50~~ of the fee to  
373 the Department of Revenue for deposit ~~in the General Revenue~~  
374 ~~Fund and \$12.50 of the fee to the Department of Revenue for~~  
375 ~~deposit~~ into the State Courts Revenue Trust Fund.

376 Section 13. Paragraphs (b) and (g) of subsection (5) of  
 377 section 1002.395, Florida Statutes, are amended to read:

378 1002.395 Florida Tax Credit Scholarship Program.—

379 (5) SCHOLARSHIP FUNDING TAX CREDITS; LIMITATIONS.—

380 (b) A taxpayer may submit an application to the department  
 381 for a tax credit or credits under one or more of s. 211.0251, s.  
 382 212.1831, s. 220.1875, s. 561.1211, or s. 624.51055.

383 1. The taxpayer shall specify in the application each tax  
 384 for which the taxpayer requests a credit and the applicable  
 385 taxable year for a credit under s. 220.1875 or s. 624.51055 or  
 386 the applicable state fiscal year for a credit under s. 211.0251,  
 387 s. 212.1831, or s. 561.1211. For purposes of s. 220.1875, a  
 388 taxpayer may apply for a credit to be used for a prior taxable  
 389 year before the date the taxpayer is required to file a return  
 390 for that year pursuant to s. 220.222. For purposes of s.  
 391 624.51055, a taxpayer may apply for a credit to be used for a  
 392 prior taxable year before the date the taxpayer is required to  
 393 file a return for that prior taxable year pursuant to ss.  
 394 624.509 and 624.5092. The department shall approve tax credits  
 395 on a first-come, first-served basis and must obtain the  
 396 division's approval before approving a tax credit under s.  
 397 561.1211.

398 2. Within 10 days after approving or denying an  
 399 application, the department shall provide a copy of its approval  
 400 or denial letter to the eligible nonprofit scholarship-funding



401 organization specified by the taxpayer in the application.

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

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

415 2. For purposes of determining if a penalty under s.  
416 624.5092 shall be imposed, an insurer ~~may~~, after earning a  
417 credit under s. 624.51055 for a taxable year, may reduce any the  
418 ~~following~~ installment payment for such taxable year of 27  
419 percent of the amount of the net tax due as reported on the  
420 return for the preceding year under s. 624.5092(2)(b) by the  
421 amount of the credit. This subparagraph applies to contributions  
422 made on or after July 1, 2014.

423 Section 14. The amendment made by this act to s. 1002.395,  
424 Florida Statutes, first applies to insurance premium taxable  
425 years beginning on or after January 1, 2019.

426 Section 15. Paragraph (a) of subsection (6) of section  
427 337.401, Florida Statutes, is amended to read:

428 337.401 Use of right-of-way for utilities subject to  
429 regulation; permit; fees.—

430 (6) (a) As used in this subsection, the following  
431 definitions apply:

432 1.a. A "pass-through provider" is any person who places or  
433 maintains a communications facility in the roads or rights-of-  
434 way of a municipality or county that levies a tax pursuant to  
435 chapter 202 and who does not remit taxes imposed by that  
436 municipality or county pursuant to chapter 202.

437 b. Notwithstanding sub-subparagraph a., a person who does  
438 not remit taxes imposed by a municipality or county pursuant to  
439 chapter 202, but pursuant to s. 202.16(2) sells communications  
440 services for resale to a person who sells such services at  
441 retail or who integrates such services into communications  
442 services sold at retail in that municipality or county and who  
443 remit taxes imposed by that municipality or county pursuant to  
444 chapter 202, is not a pass-through provider.

445 2. A "communications facility" is a facility that may be  
446 used to provide communications services. Multiple cables,  
447 conduits, strands, or fibers located within the same conduit  
448 shall be considered one communications facility for purposes of  
449 this subsection.

450 Section 16. Subsection (9) of section 1011.71, Florida

451 Statutes, is amended to read:

452 1011.71 District school tax.—

453 (9) In addition to the maximum millage levied under this  
454 section and the General Appropriations Act, a school district  
455 may levy, by local referendum or in a general election,  
456 additional millage for school operational purposes up to an  
457 amount that, when combined with nonvoted millage levied under  
458 this section, does not exceed the 10-mill limit established in  
459 s. 9(b), Art. VII of the State Constitution. Any such levy shall  
460 be for a maximum of 4 years and shall be counted as part of the  
461 10-mill limit established in s. 9(b), Art. VII of the State  
462 Constitution. For the purpose of distributing taxes collected  
463 pursuant to this subsection, the term "school operational  
464 purposes" includes charter schools sponsored by a school  
465 district. Millage elections conducted under the authority  
466 granted pursuant to this section are subject to s. 1011.73.  
467 Funds generated by such additional millage do not become a part  
468 of the calculation of the Florida Education Finance Program  
469 total potential funds in 2001-2002 or any subsequent year and  
470 must not be incorporated in the calculation of any hold-harmless  
471 or other component of the Florida Education Finance Program  
472 formula in any year. If an increase in required local effort,  
473 when added to existing millage levied under the 10-mill limit,  
474 would result in a combined millage in excess of the 10-mill  
475 limit, any millage levied pursuant to this subsection shall be

476 considered to be required local effort to the extent that the  
477 district millage would otherwise exceed the 10-mill limit. Funds  
478 levied under this subsection shall be shared with charter  
479 schools based on each charter school's proportionate share of  
480 the district's total unweighted full-time equivalent student  
481 enrollment and used in a manner consistent with the purposes of  
482 the levy. The referendum must contain an explanation of the  
483 distribution methodology consistent with the requirements of  
484 this subsection.

485 Section 17. The provisions of this act relating to s.  
486 1011.71, Florida Statutes, amending the use of certain voted  
487 discretionary operating millages levied by school districts,  
488 apply to such levies authorized by a vote of the electors on or  
489 after July 1, 2019.

490 Section 18. Disaster preparedness supplies; sales tax  
491 holiday.—

492 (1) The tax levied under chapter 212, Florida Statutes,  
493 may not be collected during the period from 12:01 a.m. on May  
494 31, 2019, through 11:59 p.m. on June 6, 2019, on the sale of:

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

497 (b) A portable self-powered radio, two-way radio, or  
498 weather-band radio selling for \$50 or less.

499 (c) A tarpaulin or other flexible waterproof sheeting  
500 selling for \$50 or less.

501 (d) An item normally sold as, or generally advertised as,  
502 a ground anchor system or tie-down kit selling for \$50 or less.

503 (e) A gas or diesel fuel tank selling for \$25 or less.

504 (f) A package of AA-cell, AAA-cell, C-cell, D-cell, 6-  
505 volt, or 9-volt batteries, excluding automobile and boat  
506 batteries, selling for \$30 or less.

507 (g) A nonelectric food storage cooler selling for \$30 or  
508 less.

509 (h) A portable generator used to provide light or  
510 communications or preserve food in the event of a power outage  
511 selling for \$750 or less.

512 (i) Reusable ice selling for \$10 or less.

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

519 (3) The Department of Revenue is authorized, and all  
520 conditions are deemed met, to adopt emergency rules pursuant to  
521 s. 120.54(4), Florida Statutes, for the purpose of implementing  
522 this section. Notwithstanding any other provision of law,  
523 emergency rules adopted pursuant to this subsection are  
524 effective for 6 months after adoption and may be renewed during  
525 the pendency of procedures to adopt permanent rules addressing

526 the subject of the emergency rules.

527 Section 19. Clothing, school supplies, personal computers,  
528 and personal computer-related accessories; sales tax holiday.-

529 (1) The tax levied under chapter 212, Florida Statutes,  
530 may not be collected during the period from 12:01 a.m. on August  
531 2, 2019, through 11:59 p.m. on August 6, 2019, on the retail  
532 sale of:

533 (a) Clothing, wallets, or bags, including handbags,  
534 backpacks, fanny packs, and diaper bags, but excluding  
535 briefcases, suitcases, and other garment bags, having a sales  
536 price of \$60 or less per item. As used in this paragraph, the  
537 term "clothing" means:

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

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

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

551        (2) The tax levied under chapter 212, Florida Statutes,  
552 may not be collected during the period from 12:01 a.m. on August  
553 2, 2019, through 11:59 p.m. on August 6, 2019, on the retail  
554 sale of personal computers or personal computer-related  
555 accessories having a sales price of \$1,000 or less per item and  
556 purchased for noncommercial home or personal use. As used in  
557 this subsection, the term:

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

563        (b) "Personal computer-related accessories" includes  
564 keyboards, mice, personal digital assistants, monitors, other  
565 peripheral devices, modems, routers, and nonrecreational  
566 software, regardless of whether the accessories are used in  
567 association with a personal computer base unit. The term does  
568 not include furniture or systems, devices, software, or  
569 peripherals that are designed or intended primarily for  
570 recreational use. The term "monitor" does not include any device  
571 that includes a television tuner.

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

576 Statutes, or within an airport as defined in s. 330.27(2),  
577 Florida Statutes.

578 (4) The tax exemptions provided in this section may apply  
579 at the option of a dealer if less than 5 percent of the dealer's  
580 gross sales of tangible personal property in the prior calendar  
581 year are comprised of items that would be exempt under this  
582 section. If a qualifying dealer chooses not to participate in  
583 the tax holiday, by August 1, 2019, the dealer must notify the  
584 Department of Revenue in writing of its election to collect  
585 sales tax during the holiday and must post a copy of that notice  
586 in a conspicuous location at its place of business.

587 (5) The Department of Revenue is authorized, and all  
588 conditions are deemed met, to adopt emergency rules pursuant to  
589 s. 120.54(4), Florida Statutes, for the purpose of implementing  
590 this section. Notwithstanding any other provision of law,  
591 emergency rules adopted pursuant to this subsection are  
592 effective for 6 months after adoption and may be renewed during  
593 the pendency of procedures to adopt permanent rules addressing  
594 the subject of the emergency rules.

595 (6) For the 2018-2019 fiscal year, the sum of \$237,000 in  
596 nonrecurring funds is appropriated from the General Revenue Fund  
597 to the Department of Revenue for the purpose of implementing  
598 this section. Funds remaining unexpended or unencumbered from  
599 this appropriation as of June 30, 2019, shall revert and be  
600 reappropriated for the same purpose in the 2019-2020 fiscal



601 year.

602 Section 20. Fencing materials used in agriculture.—

603 (1) The purchase of fencing materials used to replace or  
604 repair farm fences on land classified as agricultural under s.  
605 193.461, Florida Statutes, is exempt from the tax imposed under  
606 chapter 212, Florida Statutes, during the period from October  
607 10, 2018, through June 30, 2019, if the fencing materials will  
608 be or were used to replace or repair fences that were damaged as  
609 a direct result of the impact of Hurricane Michael. The  
610 exemption provided by this section is available only through a  
611 refund from the Department of Revenue of previously paid taxes.

612 (2) To receive a refund pursuant to this section, the  
613 owner of the fencing materials or the real property into which  
614 the fencing materials were incorporated must apply to the  
615 Department of Revenue by December 31, 2019. The refund  
616 application must include the following information:

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

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

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

626        (d) An affidavit executed by the owner of the fencing  
627 materials or the real property into which the fencing materials  
628 were or will be incorporated, including a statement that the  
629 fencing materials were or will be used to replace or repair  
630 fencing damaged as a direct result of the impact of Hurricane  
631 Michael.

632        (3) A person furnishing a false affidavit to the  
633 Department of Revenue pursuant to subsection (2) is subject to  
634 the penalty set forth in s. 212.085, Florida Statutes, and as  
635 otherwise authorized by law.

636        (4) This section is deemed a revenue law for the purposes  
637 of ss. 213.05 and 213.06, Florida Statutes, and s. 72.011,  
638 Florida Statutes, applies to this section.

639        (5) This section operates retroactively to October 10,  
640 2018.

641        (6) The Department of Revenue is authorized, and all  
642 conditions are deemed met, to adopt emergency rules pursuant to  
643 s. 120.54(4), Florida Statutes, for the purpose of implementing  
644 this section. Notwithstanding any other provision of law,  
645 emergency rules adopted pursuant to this subsection are  
646 effective for 6 months after adoption and may be renewed during  
647 the pendency of procedures to adopt permanent rules addressing  
648 the subject of the emergency rules.

649        Section 21. Building materials used to replace or repair  
650 nonresidential farm buildings damaged by Hurricane Michael.—

651 (1) Building materials used to replace or repair a  
652 nonresidential farm building damaged as a direct result of the  
653 impact of Hurricane Michael and purchased during the period from  
654 October 10, 2018, through June 30, 2019, are exempt from the tax  
655 imposed under chapter 212, Florida Statutes. The exemption  
656 provided by this section is available only through a refund of  
657 previously paid taxes.

658 (2) As used in this section, the term:

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

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

663 (3) To receive a refund pursuant to this section, the  
664 owner of the building materials or of the real property into  
665 which the building materials will be or were incorporated must  
666 apply to the Department of Revenue by December 31, 2019. The  
667 refund application must include the following information:

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

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

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

676 (d) An affidavit executed by the owner of the building  
677 materials or the real property into which the building materials  
678 will be or were incorporated, including a statement that the  
679 building materials were or will be used to replace or repair the  
680 nonresidential farm building damaged as a direct result of the  
681 impact of Hurricane Michael.

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

686 (5) This section is deemed a revenue law for the purposes  
687 of ss. 213.05 and 213.06, Florida Statutes, and s. 72.011,  
688 Florida Statutes, applies to this section.

689 (6) This section operates retroactively to October 10,  
690 2018.

691 (7) The Department of Revenue is authorized, and all  
692 conditions are deemed met, to adopt emergency rules pursuant to  
693 s. 120.54(4), Florida Statutes, for the purpose of implementing  
694 this section. Notwithstanding any other provision of law,  
695 emergency rules adopted pursuant to this subsection are  
696 effective for 6 months after adoption and may be renewed during  
697 the pendency of procedures to adopt permanent rules addressing  
698 the subject of the emergency rules.

699 Section 22. Refund of fuel taxes used for agricultural  
700 shipment or hurricane debris removal after Hurricane Michael.-

701        (1) Fuel purchased and used in this state during the  
702 period from October 10, 2018, through June 30, 2019, which is or  
703 was used in any motor vehicle driven or operated upon the public  
704 highways of this state for agricultural shipment or hurricane  
705 debris removal, is exempt from all state and county taxes  
706 authorized or imposed under parts I and II of chapter 206,  
707 Florida Statutes, excluding the taxes imposed under s.  
708 206.41(1)(a) and (h), Florida Statutes. The exemption provided  
709 by this section is available to the fuel purchaser in an amount  
710 equal to the fuel tax imposed on fuel that was purchased for  
711 agricultural shipment or hurricane debris removal during the  
712 period from October 10, 2018, through June 30, 2019. The  
713 exemption provided by this section is only available through a  
714 refund from the Department of Revenue.

715        (2) As used in this section, the term:

716        (a) "Agricultural processing or storage facility" means  
717 property used or useful in separating, cleaning, processing,  
718 converting, packaging, handling, storing, and other activities  
719 necessary to prepare crops, livestock, related products, and  
720 other products of agriculture, and includes nonfarm facilities  
721 that produce agricultural products, in whole or in part, through  
722 natural processes, animal husbandry, and apiaries.

723        (b) "Agricultural product" means the natural products of a  
724 farm, nursery, forest, grove, orchard, vineyard, garden, or  
725 apiary, including livestock as defined in s. 585.01(13), Florida

726 Statutes.

727 (c) "Agricultural shipment" means the transport of any  
 728 agricultural product from a farm, nursery, forest, grove,  
 729 orchard, vineyard, garden, or apiary located in Okaloosa,  
 730 Walton, Holmes, Washington, Bay, Jackson, Calhoun, Gulf,  
 731 Gadsden, Liberty, Franklin, Leon, or Wakulla County to an  
 732 agricultural processing or storage facility.

733 (d) "Fuel" means motor fuel or diesel fuel, as those terms  
 734 are defined in ss. 206.01 and 206.86, Florida Statutes,  
 735 respectively.

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

738 (f) "Hurricane debris removal" means the transport of  
 739 Hurricane Michael debris from a farm, nursery, forest, grove,  
 740 orchard, vineyard, or apiary located in Okaloosa, Walton,  
 741 Holmes, Washington, Bay, Jackson, Calhoun, Gulf, Gadsden,  
 742 Liberty, Franklin, Leon or Wakulla County.

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

745 (3) To receive a refund pursuant to this section, the fuel  
 746 purchaser must apply to the Department of Revenue by December  
 747 31, 2019. The refund application must include the following  
 748 information:

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

751        (b) The names and addresses of up to three owners of  
752 farms, nurseries, forests, groves, orchards, vineyards, gardens,  
753 or apiaries whose agricultural products were shipped or  
754 hurricane debris was removed by the person seeking the refund  
755 pursuant to this section.

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

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

762        (e) An affidavit executed by the person seeking the refund  
763 pursuant to this section, including a statement that he or she  
764 purchased and used the fuel for which the refund is being  
765 claimed during the period from October 10, 2018, through June  
766 30, 2019, for an agricultural shipment or hurricane debris  
767 removal.

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

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

775        (6) This section is deemed a revenue law for the purposes

776 of ss. 213.05 and 213.06, Florida Statutes, and s. 72.011,  
777 Florida Statutes, applies to this section.

778 (7) This section operates retroactively to October 10,  
779 2018.

780 (8) The Department of Revenue is authorized, and all  
781 conditions are deemed met, to adopt emergency rules pursuant to  
782 s. 120.54(4), Florida Statutes, for the purpose of implementing  
783 this section. Notwithstanding any other provision of law,  
784 emergency rules adopted pursuant to this subsection are  
785 effective for 6 months after adoption and may be renewed during  
786 the pendency of procedures to adopt permanent rules addressing  
787 the subject of the emergency rules.

788 Section 23. For the 2019-2020 fiscal year, the sum of  
789 \$91,319 in nonrecurring funds is appropriated from the General  
790 Revenue Fund to the Department of Revenue to administer this  
791 act.

792 Section 24. Except as otherwise expressly provided in this  
793 act, this act shall take effect upon becoming a law.