

THE FLORIDA SENATE
2017 SUMMARY OF LEGISLATION PASSED
Committee on Appropriations

HB 7109 — Taxation

by Ways and Means Committee and Rep. Boyd and others

The bill contains the following provisions:

- Provides a 3-day “back-to-school” holiday (August 4-6, 2017) for clothing and footwear costing \$60 or less, school supplies costing \$15 or less, and for computers with a sales price of \$750 or less.
- Provides a 3-day disaster preparedness sales tax holiday (June 2-4, 2017) for certain first-aid kits, tie-down kits, fuel tanks, batteries, food storage coolers, self-powered lights and radios, portable generators, and reusable ice.
- Reduces the state sales tax rate on the rental of commercial real estate from 6.0 percent to 5.8 percent.
- Exempts from sales tax feminine hygiene products.
- Exempts from sales tax the purchase of building materials used in new buildings constructed in Rural Areas of Opportunity.
- Exempts from sales tax health products for livestock, poultry and aquaculture.
- Exempts from sales tax property used to construct and equip a large capacity data center.
- Exempts from sales tax purchases made by certain municipally owned golf course operators.
- Exempts from sales tax fingerprint services that are part of the application to obtain a concealed weapons and concealed firearms license. This simply codifies the current administrative treatment.
- Makes permanent the Community Contribution Tax Credit program and provides a limit of \$14.0 million in credits each year.
- Increases the Contaminated Site Rehabilitation Tax Credit program annual tax credit limit from \$5 million to \$10 million.
- Increases the limit on Research and Development Corporate Tax Credits from \$9 million to \$16.5 million for calendar year 2018.
- Provides a 50 percent discount in property taxes to certain multifamily projects that provide affordable housing to low income persons and families.
- Exempts charitable 501(c)(3) Assisted Living Facilities from property tax.
- Extends until 2053 the distribution of cigarette tax receipts to the Moffitt Cancer Center set to end in 2033.
- Clarifies the requirements for granting a property tax exemption for property leased to a charter school.
- Extends the deadline for charter schools to apply for a property tax exemption.
- Allows low-income residents of homes for the aged to prove their income by providing an affidavit to the property appraiser.
- Exempts marine boat trailers used by charitable organizations from motor vehicle registration fees.
- Authorizes the use of tourist development taxes for publicly owned auditoriums operated by charitable organizations.

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- Provides guidance for determining whether certain heavy construction and agricultural equipment returned to the dealer under a rent-to-purchase option is inventory and exempt from property tax.
- Sets forth procedures for resellers of admissions to receive a refund of taxes paid when they make a sale to a tax-exempt person, effective January 1, 2018.
- Extends the Corporate Income Tax filing extension period from 5 months to 6 months for certain corporate taxpayers to conform with federal changes.
- Redefines “beer” for purposes of the beverage law and liquor taxes.
- Preserves the Enterprise Zone boundaries in existence before December 31, 2015, for the purpose of allowing local governments to administer local incentive programs for a limited time period.
- Repeals several small license taxes and registration fees administered by the Department of Revenue.
- Simplifies administrative requirements for vending machines.
- Requires local motor fuel taxes to be renewed before July 1 to be effective on September 1 of the year they expire.
- Deletes a requirement that circuit courts provide estate administration information to the Department of Revenue.
- Changes the due date for Reemployment Assistance Tax returns and allows the Department of Revenue to waive penalties for late filing in certain circumstances.
- Repeals obsolete emergency rulemaking authority for the Department of Revenue.

If approved by the Governor, these provisions take effect July 1, 2017, except where otherwise expressly provided.

Vote: Senate 34-4; House 109-3