

1                                   A bill to be entitled  
 2           An act relating to renewable energy property tax  
 3           exemption; amending s. 196.012, F.S.; deleting a  
 4           definition; conforming a cross-reference; amending ss.  
 5           196.121 and 196.1995, F.S.; conforming cross-references;  
 6           repealing s. 196.175, F.S., relating to the renewable  
 7           energy source device property tax exemption; providing an  
 8           effective date.

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

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 12           Section 1. Subsections (15) through (20) of section  
 13   196.012, Florida Statutes, are renumbered as subsections (14)  
 14   through (19), respectively, and present subsections (14) and  
 15   (17) of that section are amended to read:

16           196.012 Definitions.—For the purpose of this chapter, the  
 17   following terms are defined as follows, except where the context  
 18   clearly indicates otherwise:

19           ~~(14) "Renewable energy source device" or "device" means~~  
 20   ~~any of the following equipment which, when installed in~~  
 21   ~~connection with a dwelling unit or other structure, collects,~~  
 22   ~~transmits, stores, or uses solar energy, wind energy, or energy~~  
 23   ~~derived from geothermal deposits:~~

24           ~~(a) Solar energy collectors.~~

25           ~~(b) Storage tanks and other storage systems, excluding~~  
 26   ~~swimming pools used as storage tanks.~~

27           ~~(c) Rockbeds.~~

28           ~~(d) Thermostats and other control devices.~~

- 29 ~~(e) Heat exchange devices.~~
- 30 ~~(f) Pumps and fans.~~
- 31 ~~(g) Roof ponds.~~
- 32 ~~(h) Freestanding thermal containers.~~
- 33 ~~(i) Pipes, ducts, refrigerant handling systems, and other~~
- 34 ~~equipment used to interconnect such systems; however,~~
- 35 ~~conventional backup systems of any type are not included in this~~
- 36 ~~definition.~~
- 37 ~~(j) Windmills.~~
- 38 ~~(k) Wind driven generators.~~
- 39 ~~(l) Power conditioning and storage devices that use wind~~
- 40 ~~energy to generate electricity or mechanical forms of energy.~~
- 41 ~~(m) Pipes and other equipment used to transmit hot~~
- 42 ~~geothermal water to a dwelling or structure from a geothermal~~
- 43 ~~deposit.~~

44 (16) ~~(17)~~ "Permanent resident" means a person who has  
 45 established a permanent residence as defined in subsection (17)  
 46 ~~(18)~~.

47 Section 2. Subsection (2) of section 196.121, Florida  
 48 Statutes, is amended to read:

49 196.121 Homestead exemptions; forms.—

50 (2) The forms shall require the taxpayer to furnish  
 51 certain information to the property appraiser for the purpose of  
 52 determining that the taxpayer is a permanent resident as defined  
 53 in s. 196.012~~(17)~~. Such information may include, but need not be  
 54 limited to, the factors enumerated in s. 196.015.

55 Section 3. Subsection (6), paragraph (d) of subsection  
 56 (8), paragraph (d) of subsection (9), and paragraph (d) of

57 subsection (10) of section 196.1995, Florida Statutes, are  
 58 amended to read:

59 196.1995 Economic development ad valorem tax exemption.—

60 (6) With respect to a new business as defined by s.  
 61 196.012(14)~~(15)~~(c), the municipality annexing the property on  
 62 which the business is situated may grant an economic development  
 63 ad valorem tax exemption under this section to that business for  
 64 a period that will expire upon the expiration of the exemption  
 65 granted by the county. If the county renews the exemption under  
 66 subsection (7), the municipality may also extend its exemption.  
 67 A municipal economic development ad valorem tax exemption  
 68 granted under this subsection may not extend beyond the duration  
 69 of the county exemption.

70 (8) Any person, firm, or corporation which desires an  
 71 economic development ad valorem tax exemption shall, in the year  
 72 the exemption is desired to take effect, file a written  
 73 application on a form prescribed by the department with the  
 74 board of county commissioners or the governing authority of the  
 75 municipality, or both. The application shall request the  
 76 adoption of an ordinance granting the applicant an exemption  
 77 pursuant to this section and shall include the following  
 78 information:

79 (d) Proof, to the satisfaction of the board of county  
 80 commissioners or the governing authority of the municipality,  
 81 that the applicant is a new business or an expansion of an  
 82 existing business, as defined in s. 196.012~~(15)~~ or ~~(16)~~; and

83 (9) Before it takes action on the application, the board  
 84 of county commissioners or the governing authority of the

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85 municipality shall deliver a copy of the application to the  
 86 property appraiser of the county. After careful consideration,  
 87 the property appraiser shall report the following information to  
 88 the board of county commissioners or the governing authority of  
 89 the municipality:

90 (d) A determination as to whether the property for which  
 91 an exemption is requested is to be incorporated into a new  
 92 business or the expansion of an existing business, as defined in  
 93 s. 196.012 ~~(15) or (16)~~, or into neither, which determination the  
 94 property appraiser shall also affix to the face of the  
 95 application. Upon the request of the property appraiser, the  
 96 department shall provide to him or her such information as it  
 97 may have available to assist in making such determination.

98 (10) An ordinance granting an exemption under this section  
 99 shall be adopted in the same manner as any other ordinance of  
 100 the county or municipality and shall include the following:

101 (d) A finding that the business named in the ordinance  
 102 meets the requirements of s. 196.012 (14) ~~(15)~~ or (15) ~~(16)~~.

103 Section 4. Section 196.175, Florida Statutes, is repealed.

104 Section 5. This act shall take effect upon becoming a law.