By Senator Brandes

24-00198B-17

A bill to be entitled
An act relating to renewable energy source devices;
amending s. 193.624, F.S.; revising the definition of
the term “renewable energy source device”; prohibiting
the consideration of just value of property
attributable to a renewable energy source device in
determining the assessed value of any real property;
deleting a provision relating to applicability as of a
specified date; creating s. 196.182, F.S.; exempting a
renewable energy source device from the tangible
personal property tax; providing for expiration;
reenacting ss. 193.155(4)(a) and 193.1554(6)(a), F.S.,
relating to homestead assessments and nonhomestead
residential property assessments, respectively, to
incorporate the amendment made to s. 193.624, F.S., in
references thereto; providing that specified
amendments made by the act expire on a certain date;
providing an effective date.

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

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

193.624 Assessment of renewable energy source devices
residential property.—

(1) As used in this section, the term “renewable energy
source device” means any of the following equipment that
collects, transmits, stores, or uses solar energy, wind energy,
or energy derived from geothermal deposits:

(a) Solar energy collectors, photovoltaic modules, power
conditioning and storage devices, and inverters.

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

(c) Rockbeds.

(d) Thermostats and other control devices.

(e) Heat exchange devices.

(f) Pumps and fans.

(g) Roof ponds.

(h) Freestanding thermal containers.

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

(j) Windmills and wind turbines.

(k) Wind-driven generators.

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

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

(2) In determining the assessed value of real property used for residential purposes, an increase in the just value of the property attributable to the installation of a renewable energy source device may not be considered.

(3) This section applies to the installation of a renewable energy source device installed on or after January 1, 2013, to new and existing residential real property.

Section 2. Section 196.182, Florida Statutes, is created to
196.182 Exemption of renewable energy source devices.—A renewable energy source device, as defined in s. 193.624, which is considered tangible personal property is exempt from ad valorem taxation. This section expires December 31, 2037.

Section 3. For the purpose of incorporating the amendment made by this act to section 193.624, Florida Statutes, in a reference thereto, paragraph (a) of subsection (4) of section 193.155, Florida Statutes, is reenacted 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.

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

Section 4. For the purpose of incorporating the amendment made by this act to section 193.624, Florida Statutes, in a reference thereto, paragraph (a) of subsection (6) of section 193.1554, Florida Statutes, is reenacted to read:

193.1554 Assessment of nonhomestead residential property.—

(6)(a) Except as provided in paragraph (b) and s. 193.624, changes, additions, or improvements to nonhomestead residential property shall be assessed at just value as of the first January 1 after the changes, additions, or improvements are substantially completed.
Section 5. The amendments made by this act to s. 193.624(2) and (3), Florida Statutes, expire December 31, 2037, and the text of those subsections shall revert to that in existence on December 31, 2017, except that any amendments to such text enacted other than by this act shall be preserved and continue to operate to the extent that such amendments are not dependent upon the portions of text which expire pursuant to this section.

Section 6. This act shall take effect January 1, 2018.