

Amendment No.

CHAMBER ACTION

Senate

House

.

Representative Clemons offered the following:

Amendment (with title amendment)

Between lines 115 and 116, insert:

Section 2. Subsection (5) of section 196.012, Florida Statutes, is amended to read:

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

(5) "Educational institution" means a federal, state, parochial, church, or private school, college, or university conducting regular classes and courses of study required for eligibility to certification by, accreditation to, or membership

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14 in the State Department of Education of Florida, Southern
15 Association of Colleges and Schools, or the Florida Council of
16 Independent Schools; a nonprofit private school the principal
17 activity of which is conducting regular classes and courses of
18 study accepted for continuing postgraduate dental education
19 credit by a board of the Division of Medical Quality Assurance;
20 educational direct-support organizations created pursuant to ss.
21 1001.24, 1004.28, and 1004.70; a nonprofit entity that accredits
22 training sponsors or assessment centers, that issues industry
23 certifications identified by the Chancellor of Career and Adult
24 Education as eligible for workforce education funding after
25 approval by the State Board of Education or its successor, as
26 set forth in s. 1008.44, and that has entered into a statewide
27 articulation agreement with the State Board of Education for
28 articulation of postsecondary credit for related degrees for
29 approved industry certifications; facilities located on the
30 property of eligible entities which will become owned by those
31 entities on a date certain; and institutions of higher
32 education, as defined under and participating in the Higher
33 Educational Facilities Financing Act.

34 Section 3. Section 196.198, Florida Statutes, is amended
35 to read:

36 196.198 Educational property exemption.—Educational
37 institutions within this state and their property used by them
38 or by any other exempt entity or educational institution

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39 predominantly or exclusively for educational purposes are exempt
40 from taxation in proportion to the extent of the exempt use of
41 property as defined in s. 196.012. Sheltered workshops providing
42 rehabilitation and retraining of individuals who have
43 disabilities and exempted by a certificate under s. (d) of the
44 federal Fair Labor Standards Act of 1938, as amended, are
45 declared wholly educational in purpose and are exempt from
46 certification, accreditation, and membership requirements set
47 forth in s. 196.012. Those portions of property of college
48 fraternities and sororities certified by the president of the
49 college or university to the appropriate property appraiser as
50 being essential to the educational process are exempt from ad
51 valorem taxation. The use of property by public fairs and
52 expositions chartered by chapter 616 is presumed to be an
53 educational use of such property and is exempt from ad valorem
54 taxation to the extent of such use. Property used exclusively
55 for educational purposes shall be deemed owned by an educational
56 institution if the entity owning 100 percent of the educational
57 institution is owned by the identical persons who own the
58 property, or if the entity owning 100 percent of the educational
59 institution and the entity owning the property are owned by the
60 identical natural persons. Land, buildings, and other
61 improvements to real property used exclusively for educational
62 purposes shall be deemed owned by an educational institution if
63 the entity owning 100 percent of the land is a nonprofit entity

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64 and the land is used, under a ground lease or other contractual
65 arrangement, by an educational institution that owns the
66 buildings and other improvements to the real property, is a
67 nonprofit entity under s. 501(c)(3) of the Internal Revenue
68 Code, and provides education limited to students in
69 prekindergarten through grade 8. If legal title to property is
70 held by a governmental agency that leases the property to a
71 lessee, the property shall be deemed to be owned by the
72 governmental agency and used exclusively for educational
73 purposes if the governmental agency continues to use such
74 property exclusively for educational purposes pursuant to a
75 sublease or other contractual agreement with that lessee. If the
76 title to land is held by the trustee of an irrevocable inter
77 vivos trust and if the trust grantor owns 100 percent of the
78 entity that owns an educational institution that is using the
79 land exclusively for educational purposes, the land is deemed to
80 be property owned by the educational institution for purposes of
81 this exemption. Property owned by an educational institution
82 shall be deemed to be used for an educational purpose if the
83 institution has taken affirmative steps to prepare the property
84 for educational use. The term "affirmative steps" means
85 environmental or land use permitting activities, creation of
86 architectural plans or schematic drawings, land clearing or site
87 preparation, construction or renovation activities, or other

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88 similar activities that demonstrate commitment of the property
89 to an educational use.

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Remove line 21 and insert:

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expiration; amending s. 196.012, F.S.; revising the

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term "educational institution" to include certain

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nonprofit entities that issue industry certifications

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and have entered into certain statewide articulation

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agreements; amending s. 196.198, F.S.; revising a tax

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exemption for educational institutions to provide that

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property used predominantly for educational purposes

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is exempt from taxation in proportion to the extent of

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such use; providing an effective date.

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