A bill to be entitled
An act relating to taxation; amending s. 196.1975, F.S.; requiring certain corporations that provide homes for the aged to file specified affidavits with their annual tax exemption applications; providing an exemption; authorizing the property appraiser to request specified additional documentation under certain conditions; amending s. 196.1978, F.S.; discounting property taxes for properties that offer affordable housing to specified low-income persons and families; providing requirements for such discount; amending s. 198.30, F.S.; removing a requirement for circuit judges to report certain information regarding a decedent's estate to the Department of Revenue; amending s. 192.001, F.S.; revising the definition of the term "inventory" to include specified construction and agricultural equipment under certain circumstances; amending s. 206.02, F.S.; deleting license application and renewal taxes for terminal supplier and motor fuel importer, exporter, blender, and wholesaler licenses; amending s. 206.021, F.S.; deleting license application and renewal taxes for private or common carrier of motor fuel licenses; amending s. 206.022, F.S.; deleting license application and renewal taxes for terminal operator
licenses; amending ss. 206.03 and 206.045, F.S.; confoming provisions to changes made by this act; repealing ss. 206.405 and 206.406, F.S., relating to the receipt and deposit of funds received from the payment of certain motor fuel license taxes; amending s. 206.41, F.S.; deleting the fee deducted from quarterly motor fuel refund claims to qualified taxpayers; amending ss. 206.9943, 206.9952, and 206.9865, F.S.; deleting application and renewal fees for pollutant tax, natural gas fuel retailer, and aviation fuel tax licenses; amending 210.20, F.S.; deleting specified cigarette taxes from being deposited into a specified trust fund for biomedical research purposes; amending s. 212.031, F.S.; reducing the tax levied on the renting, leasing, letting, and granting of a license for the use of real property; providing applicability; amending s. 212.04, F.S.; authorizing refunds or credits of taxes paid on admissions subsequently resold to exempt entities; amending s. 212.0515, F.S.; deleting provisions relating to required notice by vending machine operators, awards for reporting certain violations, and penalties for certain violations; amending s. 212.0596, F.S.; deleting authority for the department to establish a waiver for certain registration fees;
amending s. 212.08, F.S.; revising the sales and use
tax exemption for certain farm trailers; exempting
certain animal and aquaculture health products,
fencing materials, and oxygen products from the sales
and use tax; specifying the total amount of community
coverage tax credits that may be granted for
contributions made to eligible sponsors of specified
projects; extending the expiration date of the
community contribution tax credit program; specifying
criteria under which certain entities that operate a
municipally owned golf course may receive a tax
exemption when making payments to a dealer; providing
sales tax exemptions for products used to absorb
menstrual flow, diapers, and incontinence products;
providing an annual sales tax holiday for purchases of
certain clothing and footwear by eligible military
veterans; authorizing certain dealers to opt out of
participating in such tax exemption; providing
requirements to opt out of participation; authorizing
the department to adopt rules; providing a sales tax
exemption for certain sales between related persons as
described under specified federal laws and
regulations; providing requirements for such
exemption; providing definitions; amending s. 212.18,
F.S.; deleting the application fees to obtain a
certificate of registration as a sales tax dealer;
amending s. 220.03, F.S.; extending the expiration
date for the definitions of the terms "community
collection" and "project" in the income tax code;
amending s. 220.183, F.S.; specifying the total amount
of community contribution tax credits that may be
granted for contributions made to eligible sponsors of
specified projects; extending the expiration date of
specified provisions relating to community
contribution tax credits; amending s. 220.1845, F.S.;
specifying the tax credits available for contaminated
site rehabilitation in a specified year and annually
thereafter; amending s. 220.196, F.S.; specifying the
amount of research and development tax credits that
may be granted to business enterprises in a specified
year; amending s. 220.222, F.S.; deleting a provision
that limits the time period for filing certain
corporate income tax filings; amending s. 220.33,
F.S.; specifying filing days for estimated payments
for corporate income tax purposes; amending s. 320.04,
F.S.; authorizing specified entities to contract with
license tag agents for services related to issuance
and renewal of license tag registrations and motor
vehicle titles; providing requirements for such
contracts; amending ss. 320.08 and 320.10, F.S.;
exempting certain marine boat trailers from license
taxes; amending s. 320.102, F.S.; exempting certain
marine boat trailers from a variety of fees, charges,
taxes, and surcharges; amending s. 336.021, F.S.;
authorizing a county to reimpose a current local
option fuel tax rate under certain circumstances;
amending 336.025, F.S.; authorizing a county to
reimpose a current local option fuel tax rate under
certain circumstances; requiring the rescission of
such rate on a specified date; amending s. 376.30781,
F.S.; revising the total amount of tax credits that
may be granted for the rehabilitation of drycleaning-
solvent-contaminated sites and brownfield sites in a
specified year and annually thereafter; amending s.
376.70, F.S.; deleting provisions relating to
drycleaning facility registration fees; amending s.
376.75, F.S.; deleting the registration fee for a
certain pollutant tax license to import
perchloroethylene; amending ss. 443.131 and 443.141,
F.S.; revising the date on which certain employer
contributions are due; providing a definition;
amending s. 443.163, F.S.; authorizing the tax
collection service provider to waive penalties for
late-filed returns under certain circumstances;
amending s. 563.01, F.S.; revising the definitions of

CODING: Words **stricken** are deletions; words *underlined* are additions.
the terms "beer" and "malt beverage" for purposes of the Beverage Law; amending s. 624.5105, F.S.;
specifying the total amount of community contribution
tax credits that may be granted each fiscal year;
extending the expiration date of specified provisions
relating to community contribution tax credits;
amending s. 733.2121, F.S.; requiring a personal
representative to serve notice of creditors on the
department only if the department is a creditor;
providing sales tax exemptions for the retail sale of
certain clothing, school supplies, personal computers,
personal computer-related accessories, disaster
preparedness supplies, and educational textbooks and
instructional materials during specified periods;
providing exceptions; authorizing, and providing
requirements for, certain dealers to opt out of
participating in such tax exemption; authorizing the
department to adopt emergency rules; amending s.
206.998, F.S.; conforming provisions to changes made
by this act; providing repeal dates; providing for
retroactive application; providing applicability;
providing appropriations; providing effective dates.

Be It Enacted by the Legislature of the State of Florida:
Section 1. Paragraph (c) is added to subsection (4) of section 196.1975, Florida Statutes, to read:

196.1975 Exemption for property used by nonprofit homes for the aged.—Nonprofit homes for the aged are exempt to the extent that they meet the following criteria:

(4)  
(c) Each not-for-profit corporation applying for an exemption under paragraph (a) must file with its annual application for exemption an affidavit approved by the Department of Revenue from each person who occupies a unit or apartment stating the person's income. The affidavit is prima facie evidence of the person's income. The corporation is not required to provide an affidavit from a resident who is a totally and permanently disabled veteran who meets the requirements of s. 196.081. If, at a later time, the property appraiser determines that additional documentation proving an affiant's income is necessary, the property appraiser may request such documentation.

Section 2. Effective January 1, 2018, section 196.1978, Florida Statutes, is amended to read:

196.1978 Affordable housing property exemption.—

(1) Property used to provide affordable housing to eligible persons as defined by s. 159.603 and natural persons or families meeting the extremely-low-income, very-low-income, low-income, or moderate-income limits specified in s. 420.0004,
which is owned entirely by a nonprofit entity that is a

corporation not for profit, qualified as charitable under s.

501(c)(3) of the Internal Revenue Code and in compliance with

Rev. Proc. 96-32, 1996-1 C.B. 717, is considered property owned

by an exempt entity and used for a charitable purpose, and those

portions of the affordable housing property that provide housing

to natural persons or families classified as extremely low

income, very low income, low income, or moderate income under s.

420.0004 are exempt from ad valorem taxation to the extent

authorized under s. 196.196. All property identified in this

section must comply with the criteria provided under s. 196.195

for determining exempt status and applied by property appraisers

on an annual basis. The Legislature intends that any property

owned by a limited liability company which is disregarded as an

entity for federal income tax purposes pursuant to Treasury

Regulation 301.7701-3(b)(1)(ii) be treated as owned by its sole

member.

(2)(a) Notwithstanding ss. 196.195 and 196.196, property

in a multifamily project that meets the requirements of this

paragraph is considered property used for a charitable purpose

and shall receive a 50 percent discount from the amount of ad

valorem tax otherwise owed beginning in the 16th year of the

term of the recorded agreement on those portions of the

affordable housing property that provide housing to natural

persons or families meeting the extremely-low-income, very-low-
income, or low-income limits specified in s. 420.0004. The multifamily project must:

1. Contain more than 70 units that are used to provide affordable housing to natural persons or families meeting the extremely-low-income, very-low-income, or low-income limits specified in s. 420.0004; and

2. Be subject to an agreement with the Florida Housing Finance Corporation recorded in the official records of the county in which the property is located to provide affordable housing to natural persons or families meeting the extremely-low-income, very-low-income, or low-income limits specified in s. 420.0004.

This discount terminates if the property no longer serves extremely-low-income, very-low-income, or low-income persons pursuant to the recorded agreement.

(b) To receive the discount under paragraph (a), a qualified applicant must submit an application to the county property appraiser by March 1.

(c) The property appraiser shall apply the discount by reducing the taxable value on those portions of the affordable housing property that provide housing to natural persons or families meeting the extremely-low-income, very-low-income, or low-income limits specified in s. 420.0004 before certifying the tax roll to the tax collector.
1. The property appraiser shall first ascertain all other applicable exemptions, including exemptions provided pursuant to local option, and deduct all other exemptions from the assessed value.

2. Fifty percent of the remaining value shall be subtracted to yield the discounted taxable value.

3. The resulting taxable value shall be included in the certification for use by taxing authorities in setting millage.

4. The property appraiser shall place the discounted amount on the tax roll when it is extended.

Section 3. Effective upon this act becoming a law, section 198.30, Florida Statutes, is amended to read:

198.30 Circuit judge to report names of decedents, etc.—Each circuit judge of this state shall, on or before the 10th day of every month, notify the Agency for Health Care Administration of the names of all decedents; the names and addresses of the respective personal representatives, administrators, or curators appointed; the amount of the bonds, if any, required by the court; and the probable value of the estates, in all estates of decedents whose wills have been probated or propounded for probate before the circuit judge or upon which letters testamentary or upon whose estates letters of administration or curatorship have been sought or granted, during the preceding month; and such report shall contain any other information which the circuit judge may have concerning
the estates of such decedents. In addition, a copy of this report shall be provided to the Agency for Health Care Administration. A circuit judge shall also furnish forthwith such further information, from the records and files of the circuit court in regard to such estates, as the department may from time to time require.

Section 4. Paragraph (c) of subsection (11) of section 192.001, Florida Statutes, is amended to read:

192.001 Definitions.—All definitions set out in chapters 1 and 200 that are applicable to this chapter are included herein. In addition, the following definitions shall apply in the imposition of ad valorem taxes:

(11) "Personal property," for the purposes of ad valorem taxation, shall be divided into four categories as follows:

(c)1. "Inventory" means only those chattels consisting of items commonly referred to as goods, wares, and merchandise (as well as inventory) which are held for sale or lease to customers in the ordinary course of business. Supplies and raw materials shall be considered to be inventory only to the extent that they are acquired for sale or lease to customers in the ordinary course of business or will physically become a part of merchandise intended for sale or lease to customers in the ordinary course of business. Partially finished products which when completed will be held for sale or lease to customers in the ordinary course of business shall be deemed items of
inventory. All livestock shall be considered inventory. Items of inventory held for lease to customers in the ordinary course of business, rather than for sale, shall be deemed inventory only prior to the initial lease of such items. For the purposes of this section, fuels used in the production of electricity shall be considered inventory.

2. "Inventory" also means construction and agricultural equipment weighing 1,000 pounds or more that is returned to a dealership under a rent-to-purchase option and held for sale to customers in the ordinary course of business. This subparagraph may not be considered in determining whether property that is not construction and agricultural equipment weighing 1,000 pounds or more that is returned under a rent-to-purchase option is inventory under subparagraph 1.

Section 5. Effective January 1, 2018, subsections (2), (3), and (4), and paragraph (b) of subsection (8) of section 206.02, Florida Statutes, are amended to read:

206.02 Application for license; temporary license; terminal suppliers, importers, exporters, blenders, biodiesel manufacturers, and wholesalers.—

(2) To procure a terminal supplier license, a person shall file with the department an application under oath, and in such form as the department may prescribe, setting forth:

(a) The name under which the person will transact business within the state and that person's registration number under s.
4101 of the Internal Revenue Code.

(b) The location, with street number address, of his or her principal office or place of business and the location where records will be made available for inspection.

(c) The name and complete residence address of the owner or the names and addresses of the partners, if such person is a partnership, or of the principal officers, if such person is a corporation or association; and, if such person is a corporation organized under the laws of another state, territory, or country, he or she shall also indicate the state, territory, or country where the corporation is organized and the date the corporation was registered with the Department of State as a foreign corporation authorized to transact business in the state.

The application shall require a $30 license tax. Each license shall be renewed annually through application, including an annual $30 license tax.

(3) To procure an importer, exporter, or blender of motor fuels license, a person shall file with the department an application under oath, and in such form as the department may prescribe, setting forth:

(a) The name under which the person will transact business within the state.

(b) The location, with street number address, of his or
her principal office or place of business and the location where
records will be made available for inspection.

  (c) The name and complete residence address of the owner
or the names and addresses of the partners, if such person is a
partnership, or of the principal officers, if such person is a
corporation or association; and, if such person is a corporation
organized under the laws of another state, territory, or
country, he or she shall also indicate the state, territory, or
country where the corporation is organized and the date the
corporation was registered with the Department of State as a
foreign corporation authorized to transact business in the
state.

The application shall require a $30 license tax. Each license
shall be renewed annually through application, including an
annual $30 license tax.

(4) To procure a wholesaler of motor fuel license, a
person shall file with the department an application under oath
and in such form as the department may prescribe, setting forth:

  (a) The name under which the person will transact business
within the state.

  (b) The location, with street number address, of his or
her principal office or place of business within this state and
the location where records will be made available for
inspection.
(c) The name and complete residence address of the owner or the names and addresses of the partners, if such person is a partnership, or of the principal officers, if such person is a corporation or association; and, if such person is a corporation organized under the laws of another state, territory, or country, he or she shall also indicate the state, territory, or country where the corporation is organized and the date the corporation was registered with the Department of State as a foreign corporation authorized to transact business in the state.

The application shall require a $30 license tax. Each license shall be renewed annually through application, including an annual $30 license fee.

(8)

(b) Notwithstanding the provisions of this chapter requiring a license tax and a bond or criminal background check, the department may issue a temporary license as an importer or exporter to a person who holds a valid Florida wholesaler license or to a person who is an unlicensed dealer. A license may be issued under this subsection only to a business that has a physical location in this state and holds a valid Florida sales and use tax certificate of registration or that holds a valid fuel license issued by another state.

Section 6. Effective January 1, 2018, subsection (3) and
paragraph (b) of subsection (5) of section 206.021, Florida Statutes, are amended to read:

206.021 Application for license; carriers.—

(3) The application shall require a $30 license tax. Each license shall be renewed annually through application, including an annual $30 license tax.

(5)

(b) Notwithstanding the provisions of this chapter requiring a license tax and a bond or criminal background check, the department may issue a temporary license as a carrier to a person who holds a valid Florida wholesaler, importer, exporter, or blender license or to a person who is an unlicensed dealer. A license may be issued under this subsection only to a business that has a physical location in this state and holds a valid Florida sales and use tax certificate of registration or that holds a valid fuel license issued by another state.

Section 7. Effective January 1, 2018, subsection (2) of section 206.022, Florida Statutes, is amended to read:

206.022 Application for license; terminal operators.—

(2) The application shall require a $30 license tax. Each license shall be renewed annually through application, including an annual $30 license tax.

Section 8. Effective January 1, 2018, subsection (1) of section 206.03, Florida Statutes, is amended to read:

206.03 Licensing of terminal suppliers, importers,
exporters, and wholesalers.—

(1) The application in proper form having been accepted for filing, the filing fee paid, and the bond accepted and approved, except as provided in s. 206.05(1), the department shall issue to such person a license to transact business in the state, subject to cancellation of such license as provided by law.

Section 9. Effective January 1, 2018, section 206.045, Florida Statutes, is amended to read:

206.045 Licensing period; cost for license issuance.—

Beginning January 1, 1998, the licensing period under this chapter shall be a calendar year, or any part thereof. The cost of any such license issued pursuant to this chapter shall be $30.

Section 10. Effective January 1, 2018, sections 206.405 and 206.406, Florida Statutes, are repealed.

Section 11. Effective January 1, 2018, paragraph (c) of subsection (5) of section 206.41, Florida Statutes, is amended to read:

206.41 State taxes imposed on motor fuel.—

(5)

(c)1. No refund may be authorized unless a sworn application therefor containing such information as the department may determine is filed with the department not later than the last day of the month following the quarter for which
the refund is claimed. However, when a justified excuse for late filing is presented to the department and the last preceding claim was filed on time, the deadline for filing may be extended an additional month. No refund will be authorized unless the amount due is for $5 or more for any refund period and unless application is made upon forms prescribed by the department.

2. Claims made for refunds provided pursuant to subsection (4) shall be paid quarterly. The department shall deduct a fee of $2 for each claim, which fee shall be deposited in the General Revenue Fund.

Section 12. Effective January 1, 2018, subsection (3) of section 206.9943, Florida Statutes, is amended to read:

206.9943 Pollutant tax license.—

(3) The license must be renewed annually, and the fee for original application or renewal is $30.

Section 13. Effective January 1, 2018, subsection (9) of section 206.9952, Florida Statutes, is amended to read:

206.9952 Application for license as a natural gas fuel retailer.—

(9) The license application requires a license fee of $5. Each license shall be renewed annually by submitting a reapplication and the license fee to the department. The license fee shall be paid to the department for deposit into the General Revenue Fund.

Section 14. Effective January 1, 2018, subsection (3) of
section 206.9865, Florida Statutes, is amended to read:

206.9865  Commercial air carriers; registration; reporting.—

(3) The application must be renewed annually and the fee for application or renewal is $30.

Section 15. Paragraph (c) of subsection (2) of section 210.20, Florida Statutes, is amended to read:

210.20  Employees and assistants; distribution of funds.—

(2) As collections are received by the division from such cigarette taxes, it shall pay the same into a trust fund in the State Treasury designated "Cigarette Tax Collection Trust Fund" which shall be paid and distributed as follows:

(c) Beginning July 1, 2013, and continuing through June 30, 2033, the division shall from month to month certify to the Chief Financial Officer the amount derived from the cigarette tax imposed by s. 210.02, less the service charges provided for in s. 215.20 and less 0.9 percent of the amount derived from the cigarette tax imposed by s. 210.02, which shall be deposited into the Alcoholic Beverage and Tobacco Trust Fund, specifying an amount equal to 1 percent of the net collections, and that amount shall be deposited into the Biomedical Research Trust Fund in the Department of Health. These funds are appropriated annually in an amount not to exceed $3 million from the Biomedical Research Trust Fund for the Department of Health and the Sanford-Burnham Medical Research Institute to work in...
conjunction for the purpose of establishing activities and grant opportunities in relation to biomedical research.

Section 16. Effective January 1, 2018, paragraphs (c) and (d) of subsection (1) of section 212.031, Florida Statutes, are amended, and paragraph (e) is added to that subsection, to read:

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

(1) (c) For the exercise of such privilege, a tax is levied at the rate of 5.5 in an amount equal to 6 percent, except for the period beginning January 1, 2018, and ending December 31, 2019, during which period the tax shall be levied at the rate of 4.5 percent, of and on the total rent or license fee charged for such real property by the person charging or collecting the rental or license fee. The total rent or license fee charged for such real property shall include payments for the granting of a privilege to use or occupy real property for any purpose and shall include base rent, percentage rents, or similar charges. Such charges shall be included in the total rent or license fee subject to tax under this section whether or not they can be attributed to the ability of the lessor's or licensor's property as used or operated to attract customers. Payments for intrinsically valuable personal property such as franchises, trademarks, service marks, logos, or patents are not subject to tax under this section. In the case of a contractual arrangement
that provides for both payments taxable as total rent or license
fee and payments not subject to tax, the tax shall be based on a
reasonable allocation of such payments and shall not apply to
that portion which is for the nontaxable payments.

(d) When the rental or license fee of any such real
property is paid by way of property, goods, wares, merchandise,
services, or other thing of value, the tax shall be at the rate
of 5.5 \% per cent, except for the period beginning January 1,
2018, and ending December 31, 2019, during which period the tax
shall be levied at the rate of 4.5 percent, of the value of the
property, goods, wares, merchandise, services, or other thing of
value.

(e) The tax rate in effect at the time that the tenant or
person occupies, uses, or is entitled to occupy or use the real
property is the tax rate applicable to the transaction taxable
under this section, regardless of when a rent or license fee
payment is due or paid. The applicable tax rate may not be
avoided by delaying or accelerating rent or license fee
payments.

Section 17. Paragraph (c) of subsection (1) of section
212.04, Florida Statutes, is amended to read:

212.04 Admissions tax; rate, procedure, enforcement.—
(1) (c)1. The provisions of this chapter that authorize a tax-
exempt sale for resale do not apply to sales of admissions.
However, if a purchaser of an admission subsequently resells the admission for more than the amount paid, the purchaser shall collect tax on the full sales price and may take credit for the amount of tax previously paid. If the purchaser of the admission subsequently resells it for an amount equal to or less than the amount paid, the purchaser may not collect any additional tax or, nor shall the purchaser be allowed to take credit for the amount of tax previously paid.

2. If a purchaser subsequently resells an admission to an entity that has a valid sales tax exemption certificate from the department, excluding an annual resale certificate, the purchaser may seek from the vendor a refund or credit for the amount of tax paid. Upon an adequate showing of the ultimate exempt nature of the transaction, the vendor shall refund or credit the tax paid by the purchaser and may then seek a refund or credit of the tax from the department based on the ultimate exempt nature of the transaction. The refund or credit is allowable only if the vendor can show that the tax on the exempt transaction has been remitted to the department. If the tax has not yet been remitted to the department, the vendor may retain the exemption documentation in lieu of remitting tax to the department.

Section 18. Effective January 1, 2018, subsections (5) through (7) of section 212.0515, Florida Statutes, are renumbered as subsections (4) through (6), respectively, and
current subsections (3), (4), and (7) of that section are amended to read:

212.0515 Sales from vending machines; sales to vending machine operators; special provisions; registration; penalties.—

(3)(a) An operator of a vending machine may not operate or cause to be operated in this state any vending machine until the operator has registered with the department and has obtained a separate registration certificate for each county in which such machines are located, and has affixed a notice to each vending machine selling food or beverages. The notice must be conspicuously displayed on the vending machine when it is being operated in this state and shall contain the following language in conspicuous type: NOTICE TO CUSTOMER: FLORIDA LAW REQUIRES THIS NOTICE TO BE POSTED ON ALL FOOD AND BEVERAGE VENDING MACHINES. REPORT ANY MACHINE WITHOUT A NOTICE TO (TOLL-FREE NUMBER). YOU MAY BE ELIGIBLE FOR A CASH REWARD. DO NOT USE THIS NUMBER TO REPORT PROBLEMS WITH THE VENDING MACHINE SUCH AS LOST MONEY OR OUT-OF-DATE PRODUCTS.

(b) The department shall establish a toll-free number to report any violations of this section. Upon a determination that a violation has occurred, the department shall pay the informant a reward of up to 10 percent of previously unpaid taxes recovered as a result of the information provided. A person who receives information concerning a violation of this section from an employee as specified in s. 213.30 is not eligible for a cash reward.
reward.

(4) A penalty of $250 per machine is imposed on an operator who fails to properly obtain and display the required notice on any machine. Penalties accrue interest as provided for delinquent taxes under this chapter and apply in addition to all other applicable taxes, interest, and penalties.

(6)(7) The department may adopt rules necessary to administer the provisions of this section and may establish a schedule for phasing in the requirement that existing notices be replaced with revised notices displayed on vending machines.

Section 19. Effective January 1, 2018, subsection (7) of section 212.0596, Florida Statutes, is amended to read:

212.0596 Taxation of mail order sales.—

(7) The department may establish by rule procedures for collecting the use tax from unregistered persons who but for their mail order purchases would not be required to remit sales or use tax directly to the department. The procedures may provide for waiver of registration and registration fees, provisions for irregular remittance of tax, elimination of the collection allowance, and nonapplication of local option surtaxes.

Section 20. Paragraph (b) of subsection (3) and paragraphs (a) and (p) of subsection (5) of section 212.08, Florida Statutes, are amended, paragraph (d) is added to subsection (6), paragraphs (ooo) and (ppp) are added to subsection (7), and
subsections (19) and (20) are added to that section, to read:

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

(3) EXEMPTIONS; CERTAIN FARM EQUIPMENT.—

(b) The tax may not be imposed on that portion of the sales price below $25,000 for a trailer weighing 12,000 pounds or less and purchased by a farmer for exclusive use in agricultural production or to transport farm products from his or her farm to the place where the farmer transfers ownership of the farm products to another. This exemption is not forfeited by using a trailer to transport the farmer's farm equipment. The exemption provided under this paragraph does not apply to the lease or rental of a trailer.

(5) EXEMPTIONS; ACCOUNT OF USE.—

(a) Items in agricultural use and certain nets.—There are exempt from the tax imposed by this chapter nets designed and used exclusively by commercial fisheries; disinfectants, fertilizers, insecticides, pesticides, herbicides, fungicides, and weed killers used for application on crops or groves, including commercial nurseries and home vegetable gardens, used in dairy barns or on poultry farms for the purpose of protecting
poultry or livestock, or used directly on poultry or livestock;
animal health products that are administered to, applied to, or
consumed by livestock or poultry to alleviate pain or cure or
prevent sickness, disease, or suffering, including antiseptics,
absorbent cotton, gauze for bandages, lotions, vaccines,
vitamins, and worm remedies; aquaculture health products;
portable containers or movable receptacles in which portable
containers are placed, used for processing farm products; field
and garden seeds, including flower seeds; nursery stock,
seedlings, cuttings, or other propagative material purchased for
growing stock; seeds, seedlings, cuttings, and plants used to
produce food for human consumption; cloth, plastic, and other
similar materials used for shade, mulch, or protection from
frost or insects on a farm; hog wire and nylon mesh netting used
on a farm for protection from predatory or destructive animals;
barbed wire fencing, including gates and materials used to
construct or repair such fencing, used on a beef or dairy cattle
farm; compressed or liquefied oxygen used in aquaculture
production; stakes used by a farmer to support plants during
agricultural production; generators used on poultry farms; and
liquefied petroleum gas or other fuel used to heat a structure
in which started pullets or broilers are raised; however, such
exemption is not allowed unless the purchaser or lessee signs a
certificate stating that the item to be exempted is for the
exclusive use designated herein. Also exempt are cellophane
wrappers, glue for tin and glass (apiarists), mailing cases for honey, shipping cases, window cartons, and baling wire and twine used for baling hay, when used by a farmer to contain, produce, or process an agricultural commodity.

(p) Community contribution tax credit for donations.—

1. Authorization.—Persons who are registered with the department under s. 212.18 to collect or remit sales or use tax and who make donations to eligible sponsors are eligible for tax credits against their state sales and use tax liabilities as provided in this paragraph:

   a. The credit shall be computed as 50 percent of the person's approved annual community contribution.

   b. The credit shall be granted as a refund against state sales and use taxes reported on returns and remitted in the 12 months preceding the date of application to the department for the credit as required in sub-subparagraph 3.c. If the annual credit is not fully used through such refund because of insufficient tax payments during the applicable 12-month period, the unused amount may be included in an application for a refund made pursuant to sub-subparagraph 3.c. in subsequent years against the total tax payments made for such year. Carryover credits may be applied for a 3-year period without regard to any time limitation that would otherwise apply under s. 215.26.

   c. A person may not receive more than $200,000 in annual tax credits for all approved community contributions made in any
d. All proposals for the granting of the tax credit require the prior approval of the Department of Economic Opportunity.

e. The total amount of tax credits which may be granted for all programs approved under this paragraph, s. 220.183, and s. 624.5105 is $18.4 million in the 2015-2016 fiscal year, $21.4 million in the 2016-2017 fiscal year, and $21.4 million each fiscal year in the 2017-2018 fiscal year for projects that provide housing opportunities for persons with special needs or homeownership opportunities for low-income households or very-low-income households and $3.5 million each fiscal year annually for all other projects. As used in this paragraph, the term "person with special needs" has the same meaning as in s. 420.0004 and the terms "low-income person," "low-income household," "very-low-income person," and "very-low-income household" have the same meanings as in s. 420.9071.

f. A person who is eligible to receive the credit provided in this paragraph, s. 220.183, or s. 624.5105 may receive the credit only under one section of the person's choice.

2. Eligibility requirements.—

a. A community contribution by a person must be in the following form:

(I) Cash or other liquid assets;

(II) Real property, including 100 percent ownership of a
real property holding company;
   (III) Goods or inventory; or
   (IV) Other physical resources identified by the Department
of Economic Opportunity.

For purposes of this subparagraph, the term "real property
holding company" means a Florida entity, such as a Florida
limited liability company, that is wholly owned by the person;
is the sole owner of real property, as defined in s. 192.001(12), located in the state; is disregarded as an entity
for federal income tax purposes pursuant to 26 C.F.R. s.
301.7701-3(b)(1)(ii); and at the time of contribution to an
eligible sponsor, has no material assets other than the real
property and any other property that qualifies as a community
contribution.

b. All community contributions must be reserved
exclusively for use in a project. As used in this sub-
subparagraph, the term "project" means activity undertaken by an
eligible sponsor which is designed to construct, improve, or
substantially rehabilitate housing that is affordable to low-
income households or very-low-income households; designed to
provide housing opportunities for persons with special needs;
designed to provide commercial, industrial, or public resources
and facilities; or designed to improve entrepreneurial and job-
development opportunities for low-income persons. A project may
be the investment necessary to increase access to high-speed broadband capability in a rural community that had an enterprise zone designated pursuant to chapter 290 as of May 1, 2015, including projects that result in improvements to communications assets that are owned by a business. A project may include the provision of museum educational programs and materials that are directly related to a project approved between January 1, 1996, and December 31, 1999, and located in an area which was in an enterprise zone designated pursuant to s. 290.0065 as of May 1, 2015. This paragraph does not preclude projects that propose to construct or rehabilitate housing for low-income households or very-low-income households on scattered sites or housing opportunities for persons with special needs. With respect to housing, contributions may be used to pay the following eligible special needs, low-income, and very-low-income housing-related activities:

(I) Project development impact and management fees for special needs, low-income, or very-low-income housing projects;

(II) Down payment and closing costs for persons with special needs, low-income persons, and very-low-income persons;

(III) Administrative costs, including housing counseling and marketing fees, not to exceed 10 percent of the community contribution, directly related to special needs, low-income, or very-low-income projects; and

(IV) Removal of liens recorded against residential...
property by municipal, county, or special district local
governments if satisfaction of the lien is a necessary precedent
to the transfer of the property to a low-income person or very-
low-income person for the purpose of promoting home ownership.
Contributions for lien removal must be received from a
nonrelated third party.

c. The project must be undertaken by an "eligible
sponsor," which includes:

(I) A community action program;

(II) A nonprofit community-based development organization
whose mission is the provision of housing for persons with
specials needs, low-income households, or very-low-income
households or increasing entrepreneurial and job-development
opportunities for low-income persons;

(III) A neighborhood housing services corporation;

(IV) A local housing authority created under chapter 421;

(V) A community redevelopment agency created under s.
163.356;

(VI) A historic preservation district agency or
organization;

(VII) A local workforce development board;

(VIII) A direct-support organization as provided in s.
1009.983;

(IX) An enterprise zone development agency created under
s. 290.0056;
(X) A community-based organization incorporated under chapter 617 which is recognized as educational, charitable, or scientific pursuant to s. 501(c)(3) of the Internal Revenue Code and whose bylaws and articles of incorporation include affordable housing, economic development, or community development as the primary mission of the corporation;

(XI) Units of local government;

(XII) Units of state government; or

(XIII) Any other agency that the Department of Economic Opportunity designates by rule.

A contributing person may not have a financial interest in the eligible sponsor.

d. The project must be located in an area which was in an enterprise zone designated pursuant to chapter 290 as of May 1, 2015, or a Front Porch Florida Community, unless the project increases access to high-speed broadband capability in a rural community that had an enterprise zone designated pursuant to chapter 290 as of May 1, 2015, but is physically located outside the designated rural zone boundaries. Any project designed to construct or rehabilitate housing for low-income households or very-low-income households or housing opportunities for persons with special needs is exempt from the area requirement of this sub-subparagraph.

e.(I) If, during the first 10 business days of the state
fiscal year, eligible tax credit applications for projects that provide housing opportunities for persons with special needs or homeownership opportunities for low-income households or very-low-income households are received for less than the annual tax credits available for those projects, the Department of Economic Opportunity shall grant tax credits for those applications and grant remaining tax credits on a first-come, first-served basis for subsequent eligible applications received before the end of the state fiscal year. If, during the first 10 business days of the state fiscal year, eligible tax credit applications for projects that provide housing opportunities for persons with special needs or homeownership opportunities for low-income households or very-low-income households are received for more than the annual tax credits available for those projects, the Department of Economic Opportunity shall grant the tax credits for those applications as follows:

(A) If tax credit applications submitted for approved projects of an eligible sponsor do not exceed $200,000 in total, the credits shall be granted in full if the tax credit applications are approved.

(B) If tax credit applications submitted for approved projects of an eligible sponsor exceed $200,000 in total, the amount of tax credits granted pursuant to sub-subparagraph (A) shall be subtracted from the amount of available tax credits, and the remaining credits shall be
3. Application requirements.—
   a. An eligible sponsor seeking to participate in this program must submit a proposal to the Department of Economic Opportunity which sets forth the name of the sponsor, a description of the project, and the area in which the project is

CODING: Words stricken are deletions; words underlined are additions.
located, together with such supporting information as is 
prescribed by rule. The proposal must also contain a resolution 
from the local governmental unit in which the project is located 
certifying that the project is consistent with local plans and 
regulations.

b. A person seeking to participate in this program must 
submit an application for tax credit to the Department of 
Economic Opportunity which sets forth the name of the sponsor, a 
description of the project, and the type, value, and purpose of 
the contribution. The sponsor shall verify, in writing, the 
terms of the application and indicate its receipt of the 
contribution, and such verification must accompany the 
application for tax credit. The person must submit a separate 
tax credit application to the Department of Economic Opportunity 
for each individual contribution that it makes to each 
individual project.

c. A person who has received notification from the 
Department of Economic Opportunity that a tax credit has been 
approved must apply to the department to receive the refund. 
Application must be made on the form prescribed for claiming 
refunds of sales and use taxes and be accompanied by a copy of 
the notification. A person may submit only one application for 
refund to the department within a 12-month period.

4. Administration.—

a. The Department of Economic Opportunity may adopt rules
necessary to administer this paragraph, including rules for the approval or disapproval of proposals by a person.

b. The decision of the Department of Economic Opportunity must be in writing, and, if approved, the notification shall state the maximum credit allowable to the person. Upon approval, the Department of Economic Opportunity shall transmit a copy of the decision to the department.

c. The Department of Economic Opportunity shall periodically monitor all projects in a manner consistent with available resources to ensure that resources are used in accordance with this paragraph; however, each project must be reviewed at least once every 2 years.

d. The Department of Economic Opportunity shall, in consultation with the statewide and regional housing and financial intermediaries, market the availability of the community contribution tax credit program to community-based organizations.

5. Expiration.—This paragraph expires June 30, 2019; however, any accrued credit carryover that is unused on that date may be used until the expiration of the 3-year carryover period for such credit.

(6) EXEMPTIONS; POLITICAL SUBDIVISIONS.—

(d) For purposes of paragraph (a), the phrase "when payment is made directly to the dealer by the governmental entity" includes situations in which an entity under contract
with a municipality to maintain and operate a municipally owned golf course pays for a purchase or lease for the operation or maintenance of that golf course using the golf course revenues or other funds provided by the municipality for use by that entity. This paragraph applies to a municipally owned golf course that is:

1. Located in a county with a population of at least 2 million residents.

2. The site upon which youth education programs are delivered on an ongoing basis by a nonprofit organization that is exempt from federal income tax under s. 501(c)(3) of the Internal Revenue Code.

(7) MISCELLANEOUS EXEMPTIONS.—Exemptions provided to any entity by this chapter do not inure to any transaction that is otherwise taxable under this chapter when payment is made by a representative or employee of the entity by any means, including, but not limited to, cash, check, or credit card, even when that representative or employee is subsequently reimbursed by the entity. In addition, exemptions provided to any entity by this subsection do not inure to any transaction that is otherwise taxable under this chapter unless the entity has obtained a sales tax exemption certificate from the department or the entity obtains or provides other documentation as required by the department. Eligible purchases or leases made with such a certificate must be in strict compliance with this
subsection and departmental rules, and any person who makes an
exempt purchase with a certificate that is not in strict
compliance with this subsection and the rules is liable for and
shall pay the tax. The department may adopt rules to administer
this subsection.

(ooo) Products used to absorb menstrual flow.—Effective
January 1, 2018, products used to absorb menstrual flow are
exempt from the tax imposed by this chapter. As used in this
paragraph, the term "products used to absorb menstrual flow"
means products used to absorb or contain menstrual flow,
including, but not limited to, tampons, sanitary napkins,
pantiliners, and menstrual cups.

(ppp) Diapers and incontinence products.—Effective January
1, 2018, diapers, incontinence undergarments, incontinence pads,
and incontinence liners for use by humans are exempt from the
tax imposed by this chapter.

(19) SALES TAX HOLIDAY FOR VETERANS OF THE UNITED STATES
ARMED FORCES.—
(a) The tax levied under chapter 212, Florida Statutes,
may not be collected from a veteran, as defined in paragraph
(b), during the period from 12:01 a.m. on November 11 through
11:59 p.m. on November 11, annually, on the retail sale, as
defined in s. 212.02(14), of clothing with a sales price of $60
or less per item. As used in this paragraph, the term "clothing"
means:
1. Any article of wearing apparel intended to be worn on or about the human body, excluding watches, watchbands, jewelry, umbrellas, and handkerchiefs.

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

(b) Notwithstanding any action by the United States Department of Veterans Affairs relating to dishonorable discharges, the term "veteran" means a person who served in the active military, naval, or air service who was honorably discharged or released or who later received an upgraded honorable discharge or release. To be eligible for the sales tax holiday, a veteran must show proof of military status at the time he or she purchases the eligible items. The veteran may show proof of military status by presenting his or her:

1. DD Form 2, Uniformed Services Identification Card, issued by the United States Department of Defense;

2. DD Form 2765, Uniformed Services Identification and Privilege Card, issued by the United States Department of Defense;

3. DD Form 214, displaying the term "Honorable," issued by the United States Department of Defense;

4. Veteran identification card, issued to a veteran with a 100-percent disability by the Department of Veterans' Affairs under s. 295.17;

5. Veteran health identification card, issued by the
United States Department of Veterans Affairs;

6. Valid driver license or identification card, displaying the letter "V" or the term "Veteran," issued by the Department of Highway Safety and Motor Vehicles; or

7. Any other proof of veteran status issued by the Department of Highway Safety and Motor Vehicles.

(c) A retailer making tax-exempt sales under this subsection shall report to the Department of Revenue the amount of its gross sales on the retailer's sales and use tax return.

(d) The tax exemptions provided in this subsection do not apply to sales within a theme park or entertainment complex as defined in s. 509.013(9), within a public lodging establishment as defined in s. 509.013(4), or within an airport as defined in s. 330.27(2).

(e) The tax exemptions provided in this subsection apply at the option of a retailer if less than 5 percent of the retailer's gross sales of tangible personal property in the prior calendar year are comprised of clothing as defined in paragraph (a) with a sales price of $60 or less per item. If a qualifying retailer chooses not to participate in the sales tax holiday, the retailer must notify the Department of Revenue in writing, by November 1, annually, of its election to collect sales tax during the holiday and must post a copy of that notice in a conspicuous location at its place of business.

(f) The Department of Revenue may adopt rules to
administer this subsection.

(20) DODD-FRANK EXEMPTION.—Tangible personal property or
services otherwise taxable under this chapter and sold by a
vendor to a related person, as described in 26 U.S.C. s. 267(b),
are exempt from the tax imposed by this chapter, except for the
taxes imposed by s. 212.031, if the purchaser can show that the
following conditions have been met:

(a) 1. The vendor and the purchaser are referenced as a
"covered company," as defined in 12 C.F.R. s. 243.2(f), or a
"material entity," as defined in 12 C.F.R. s. 243.2(l), in a
resolution plan that has been submitted to an agency of the
United States to satisfy 12 U.S.C. s. 5365(d)(1) or any
successor law; or

2. The vendor and the purchaser are separate legal
entities pursuant to a divestiture directed pursuant to 12
U.S.C. s. 5365(d)(5) or any successor law; and

(b) The sale would not have occurred between such related
entities were it not for such resolution plan or divestiture;

(c) The services sold by the vendor to the purchaser are
performed by an employee of the vendor or by an independent
contractor hired by the vendor, if the vendor paid the tax
imposed under this chapter; and

(d) In acquiring such property or services, the vendor did
not claim an exemption from the tax imposed under this chapter
or by another state.
Section 21. Effective January 1, 2018, paragraphs (a) and (c) of subsection (3) of section 212.18, Florida Statutes, are amended to read:

212.18 Administration of law; registration of dealers; rules.—

(3)(a) A person desiring to engage in or conduct business in this state as a dealer, or to lease, rent, or let or grant licenses in living quarters or sleeping or housekeeping accommodations in hotels, apartment houses, roominghouses, or tourist or trailer camps that are subject to tax under s. 212.03, or to lease, rent, or let or grant licenses in real property, and a person who sells or receives anything of value by way of admissions, must file with the department an application for a certificate of registration for each place of business. The application must include the names of the persons who have interests in such business and their residences, the address of the business, and other data reasonably required by the department. However, owners and operators of vending machines or newspaper rack machines are required to obtain only one certificate of registration for each county in which such machines are located. The department, by rule, may authorize a dealer that uses independent sellers to sell its merchandise to remit tax on the retail sales price charged to the ultimate consumer in lieu of having the independent seller register as a dealer and remit the tax. The department may appoint the county
tax collector as the department's agent to accept applications for registrations. The application must be submitted to the department before the person, firm, copartnership, or corporation may engage in such business, and it must be accompanied by a registration fee of $5. However, a registration fee is not required to accompany an application to engage in or conduct business to make mail order sales. The department may waive the registration fee for applications submitted through the department's Internet registration process.

(c)1. A person who engages in acts requiring a certificate of registration under this subsection and who fails or refuses to register commits a misdemeanor of the first degree, punishable as provided in s. 775.082 or s. 775.083. Such acts are subject to injunctive proceedings as provided by law. A person who engages in acts requiring a certificate of registration and who fails or refuses to register is also subject to a $100 initial registration fee in lieu of the $5 registration fee required by paragraph (a). However, the department may waive the increase in the registration fee if it finds that the failure to register was due to reasonable cause and not to willful negligence, willful neglect, or fraud.

2.a. A person who willfully fails to register after the department provides notice of the duty to register as a dealer commits a felony of the third degree, punishable as provided in s. 775.082, s. 775.083, or s. 775.084.
b. The department shall provide written notice of the duty to register to the person by personal service or by sending notice by registered mail to the person's last known address. The department may provide written notice by both methods described in this sub-subparagraph.

Section 22. Paragraphs (d) and (t) of subsection (1) of section 220.03, Florida Statutes, are amended to read:

220.03 Definitions.—

(1) SPECIFIC TERMS.—When used in this code, and when not otherwise distinctly expressed or manifestly incompatible with the intent thereof, the following terms shall have the following meanings:

(d) "Community Contribution" means the grant by a business firm of any of the following items:

1. Cash or other liquid assets.
2. Real property, which for purposes of this subparagraph includes 100 percent ownership of a real property holding company. The term "real property holding company" means a Florida entity, such as a Florida limited liability company, that:

   a. Is wholly owned by the business firm.
   b. Is the sole owner of real property, as defined in s. 192.001(12), located in the state.
   c. Is disregarded as an entity for federal income tax purposes pursuant to 26 C.F.R. s. 301.7701-3(b)(1)(ii).
d. At the time of contribution to an eligible sponsor, has no material assets other than the real property and any other property that qualifies as a community contribution.

3. Goods or inventory.

4. Other physical resources as identified by the department.

This paragraph expires June 30, 2019.

(t) "Project" means any activity undertaken by an eligible sponsor, as defined in s. 220.183(2)(c), which is designed to construct, improve, or substantially rehabilitate housing that is affordable to low-income or very-low-income households as defined in s. 420.9071(19) and (28); designed to provide housing opportunities for persons with special needs as defined in s. 420.0004; designed to provide commercial, industrial, or public resources and facilities; or designed to improve entrepreneurial and job-development opportunities for low-income persons. A project may be the investment necessary to increase access to high-speed broadband capability in a rural community that had an enterprise zone designated pursuant to chapter 290 as of May 1, 2015, including projects that result in improvements to communications assets that are owned by a business. A project may include the provision of museum educational programs and materials that are directly related to any project approved between January 1, 1996, and December 31, 1999, and located in
an area that was in an enterprise zone designated pursuant to s. 290.0065 as of May 1, 2015. This paragraph does not preclude projects that propose to construct or rehabilitate low-income or very-low-income housing on scattered sites or housing opportunities for persons with special needs as defined in s. 420.0004. With respect to housing, contributions may be used to pay the following eligible project-related activities:

1. Project development, impact, and management fees for special needs, low-income, or very-low-income housing projects;
2. Down payment and closing costs for eligible persons, as defined in s. 420.9071(19) and (28);
3. Administrative costs, including housing counseling and marketing fees, not to exceed 10 percent of the community contribution, directly related to special needs, low-income, or very-low-income projects; and
4. Removal of liens recorded against residential property by municipal, county, or special-district local governments when satisfaction of the lien is a necessary precedent to the transfer of the property to an eligible person, as defined in s. 420.9071(19) and (28), for the purpose of promoting home ownership. Contributions for lien removal must be received from a nonrelated third party.

This paragraph expires June 30, 2019.

Section 23. Paragraph (c) of subsection (1) and subsection
(5) of section 220.183, Florida Statutes, are amended to read:

1151 220.183 Community contribution tax credit.—
1152 (1) AUTHORIZATION TO GRANT COMMUNITY CONTRIBUTION TAX
1153 CREDITS; LIMITATIONS ON INDIVIDUAL CREDITS AND PROGRAM
1154 SPENDING.—
1155 (c) The total amount of tax credit which may be granted
1156 for all programs approved under this section, s. 212.08(5)(p),
1157 and s. 624.5105 is $18.4 million in the 2015-2016 fiscal year,
1158 $21.4 million in the 2016-2017 fiscal year, and $21.4 million
1159 each fiscal year in the 2017-2018 fiscal year for projects that
1160 provide housing opportunities for persons with special needs as
1161 defined in s. 420.0004 and homeownership opportunities for low-
1162 income households or very-low-income households as defined in s.
1163 420.9071 and $3.5 million each fiscal year annually for all
1164 other projects.
1165 (5) EXPIRATION.—The provisions of this section, except
1166 paragraph (1)(e), expire June 30, 2019.
1167 Section 24. Paragraph (f) of subsection (2) of section
1168 220.1845, Florida Statutes, is amended to read:
1169 220.1845 Contaminated site rehabilitation tax credit.—
1170 (2) AUTHORIZATION FOR TAX CREDIT; LIMITATIONS.—
1171 (f) The total amount of the tax credits which may be
1172 granted under this section is $20 million in the 2015-2016 fiscal year and
1173 $5 million annually thereafter.
1174
1175 Section 25. Paragraph (e) of subsection (2) of section
220.196, Florida Statutes, is amended to read:

220.196  Research and development tax credit.—

(2)  TAX CREDIT.—

(e)  The combined total amount of tax credits which may be granted to all business enterprises under this section during any calendar year is $9 million, except that the total amount that may be awarded in the 2018 2016 calendar year is $20 $23 million. Applications may be filed with the department on or after March 20 and before March 27 for qualified research expenses incurred within the preceding calendar year. If the total credits for all applicants exceed the maximum amount allowed under this paragraph, the credits shall be allocated on a prorated basis.

Section 26.  Paragraph (d) of subsection (2) of section 220.222, Florida Statutes, is amended to read:

220.222  Returns; time and place for filing.—

(2)

(d)  For taxable years beginning before January 1, 2026, the 6-month time period in paragraphs (a) and (b) shall be 7 months for taxpayers with a taxable year ending June 30 and shall be 5 months for taxpayers with a taxable year ending December 31.

Section 27.  Subsection (7) of section 220.33, Florida Statutes, is renumbered as subsection (8), and a new subsection (7) is added to that section to read:
220.33 Payments of estimated tax.—A taxpayer required to file a declaration of estimated tax pursuant to s. 220.24 shall pay such estimated tax as follows:

(7) Notwithstanding any administrative rule or determination of the department that authorizes estimated payments otherwise due on a Saturday, Sunday, or legal holiday to be paid on the next succeeding day that is not a Saturday, Sunday, or legal holiday, any estimated tax payment required under this section that would otherwise be due on the last Saturday or Sunday of June shall be paid on or before the last Friday of June.

Section 28. Paragraph (d) is added to subsection (1) of section 320.04, Florida Statutes, to read:

320.04 Registration service charge.—

(1)

(d) For the convenience of citizens, a tax collector or, in a charter county with an appointed tax collector, the county commission, has the sole authority to enter into a contract with a license tag agent for the operation of a branch office to issue and renew license tag registrations and motor vehicle titles. At the discretion of the tax collector, the contract may include a convenience fee if the tax collector does not reduce such services at any other tax collector branch office. The contracted license tag agent shall pay to the department any costs incurred by the department for the initial purchase and
Section 29. Subsection (13) of section 320.08, Florida Statutes, is amended to read:

320.08 License taxes.—Except as otherwise provided herein, there are hereby levied and imposed annual license taxes for the operation of motor vehicles, mopeds, motorized bicycles as defined in s. 316.003(2), tri-vehicles as defined in s. 316.003, and mobile homes as defined in s. 320.01, which shall be paid to and collected by the department or its agent upon the registration or renewal of registration of the following:

(13) EXEMPT OR OFFICIAL LICENSE PLATES.—Any exempt or official license plate: $4 flat, of which $1 shall be deposited into the General Revenue Fund, except that the registration or renewal of a registration of a marine boat trailer exempt under s. 320.102 is not subject to any license tax.

Section 30. Paragraphs (i) and (j) of subsection (1) of section 320.10, Florida Statutes, are amended, and paragraph (k) is added to that subsection, to read:

320.10 Exemptions.—

(1) The provisions of s. 320.08 do not apply to:

(i) Any vehicle used by any of the various search and rescue units of the several counties for exclusive use as a search and rescue vehicle; or

(j) Any motor vehicle used by a community transportation
coordinator or a transportation operator as defined in part I of chapter 427, and which is used exclusively to transport transportation disadvantaged persons; or

(k) Any marine boat trailer exempt under s. 320.102.

Section 31. Section 320.102, Florida Statutes, is created to read:

320.102 Marine boat trailers owned by nonprofit organizations; exemptions.--The registration or renewal of a registration of any marine boat trailer owned and operated by a nonprofit organization that is exempt from federal income tax under s. 501(c)(3) of the Internal Revenue Code and which is used exclusively in carrying out its customary nonprofit activities is exempt from paying the fees, taxes, surcharges, and charges in ss. 320.03(5), (6), and (9), 320.031(2), 320.04(1), 320.06(1)(b) and (3)(b), 320.0801, 320.0802, 320.0804, and 320.08046.

Section 32. Effective upon this act becoming a law, subsection (5) of section 336.021, Florida Statutes, is amended to read:

336.021 County transportation system; levy of ninth-cent fuel tax on motor fuel and diesel fuel.—

(5) All impositions of the tax shall be levied before October 1 of each year to be effective January 1 of the following year. However, levies of the tax which were in effect on July 1, 2002, and which expire on August 31 of any year may
be reimposed at the current authorized rate provided the tax is
levied before July 1 and is to be effective September 1 of the
year of expiration. All impositions shall be required to end on
December 31 of a year. A decision to rescind the tax shall not
take effect on any date other than December 31 and shall require
a minimum of 60 days' notice to the department of such decision.

Section 33. Effective upon this act becoming a law, paragraphs (a) and (b) of subsection (1) and paragraph (a) of
subsection (5) of section 336.025, Florida Statutes, are amended
to read:

336.025 County transportation system; levy of local option
fuel tax on motor fuel and diesel fuel.—

(1)(a) In addition to other taxes allowed by law, there
may be levied as provided in ss. 206.41(1)(e) and 206.87(1)(c) a
1-cent, 2-cent, 3-cent, 4-cent, 5-cent, or 6-cent local option
fuel tax upon every gallon of motor fuel and diesel fuel sold in
a county and taxed under the provisions of part I or part II of
chapter 206.

1. All impositions and rate changes of the tax shall be
levied before October 1 to be effective January 1 of the
following year for a period not to exceed 30 years, and the
applicable method of distribution shall be established pursuant
to subsection (3) or subsection (4). However, levies of the tax
which were in effect on July 1, 2002, and which expire on August
31 of any year may be reimposed at the current authorized rate
provided the tax is levied before July 1 and is effective September 1 of the year of expiration. Upon expiration, the tax may be relevied provided that a redetermination of the method of distribution is made as provided in this section.

2. County and municipal governments shall utilize moneys received pursuant to this paragraph only for transportation expenditures.

3. Any tax levied pursuant to this paragraph may be extended on a majority vote of the governing body of the county. A redetermination of the method of distribution shall be established pursuant to subsection (3) or subsection (4), if, after July 1, 1986, the tax is extended or the tax rate changed, for the period of extension or for the additional tax.

(b) In addition to other taxes allowed by law, there may be levied as provided in s. 206.41(1)(e) a 1-cent, 2-cent, 3-cent, 4-cent, or 5-cent local option fuel tax upon every gallon of motor fuel sold in a county and taxed under the provisions of part I of chapter 206. The tax shall be levied by an ordinance adopted by a majority plus one vote of the membership of the governing body of the county or by referendum.

1. All impositions and rate changes of the tax shall be levied before October 1, to be effective January 1 of the following year. However, levies of the tax which were in effect on July 1, 2002, and which expire on August 31 of any year may be reimposed at the current authorized rate provided that the
tax is levied before July 1 and is effective September 1 of the year of expiration.

2. The county may, prior to levy of the tax, establish by interlocal agreement with one or more municipalities located therein, representing a majority of the population of the incorporated area within the county, a distribution formula for dividing the entire proceeds of the tax among county government and all eligible municipalities within the county. If no interlocal agreement is adopted before the effective date of the tax, tax revenues shall be distributed pursuant to the provisions of subsection (4). If no interlocal agreement exists, a new interlocal agreement may be established prior to June 1 of any year pursuant to this subparagraph. However, any interlocal agreement agreed to under this subparagraph after the initial levy of the tax or change in the tax rate authorized in this section shall under no circumstances materially or adversely affect the rights of holders of outstanding bonds which are backed by taxes authorized by this paragraph, and the amounts distributed to the county government and each municipality shall not be reduced below the amount necessary for the payment of principal and interest and reserves for principal and interest as required under the covenants of any bond resolution outstanding on the date of establishment of the new interlocal agreement.

3. County and municipal governments shall use moneys
received pursuant to this paragraph for transportation
expenditures needed to meet the requirements of the capital
improvements element of an adopted comprehensive plan or for
expenditures needed to meet immediate local transportation
problems and for other transportation-related expenditures that
are critical for building comprehensive roadway networks by
local governments. For purposes of this paragraph, expenditures
for the construction of new roads, the reconstruction or
resurfacing of existing paved roads, or the paving of existing
graded roads shall be deemed to increase capacity and such
projects shall be included in the capital improvements element
of an adopted comprehensive plan. Expenditures for purposes of
this paragraph shall not include routine maintenance of roads.

(5)(a)  By October 1 of each year, the county shall notify
the Department of Revenue of the rate of the taxes levied
pursuant to paragraphs (1)(a) and (b), and of its decision to
rescind or change the rate of a tax, if applicable, and shall
provide the department with a certified copy of the interlocal
agreement established under subparagraph (1)(b)2. or
subparagraph (3)(a)1. with distribution proportions established
by such agreement or pursuant to subsection (4), if applicable.
A decision to rescind a tax may not take effect on any date
other than December 31, regardless of when the tax was
originally imposed, and requires a minimum of 60 days' notice to
the Department of Revenue of such decision.
Section 34. Subsection (4) of section 376.30781, Florida Statutes, is amended to read:

376.30781 Tax credits for rehabilitation of drycleaning-solvent-contaminated sites and brownfield sites in designated brownfield areas; application process; rulemaking authority; revocation authority.—

(4) The Department of Environmental Protection is responsible for allocating the tax credits provided for in s. 220.1845, which may not exceed a total of $20 million in tax credits in the 2017-2018 fiscal year and $10 million in tax credits annually thereafter.

Section 35. Effective January 1, 2018, subsection (2) of section 376.70, Florida Statutes, is amended to read:

376.70 Tax on gross receipts of drycleaning facilities.—

(2) Each drycleaning facility or dry drop-off facility imposing a charge for the drycleaning or laundering of clothing or other fabrics is required to register with the Department of Revenue and become licensed for the purposes of this section. The owner or operator of the facility shall register the facility with the Department of Revenue. Drycleaning facilities or dry drop-off facilities operating at more than one location are only required to have a single registration. The fee for registration is $30. The owner or operator of the facility shall pay the registration fee to the Department of Revenue. The department may waive the registration fee for applications...
submitted through the department's Internet registration process.

Section 36. Effective upon this act becoming a law, subsection (2) of section 376.75, Florida Statutes, is amended to read:

376.75 Tax on production or importation of perchloroethylene.—

(2) Any person producing in, importing into, or causing to be imported into, or selling in, this state perchloroethylene must register with the Department of Revenue and become licensed for the purposes of remitting the tax pursuant to, or providing information required by, this section. Such person must register as a seller of perchloroethylene, a user of perchloroethylene in drycleaning facilities, or a user of perchloroethylene for purposes other than drycleaning. Persons operating at more than one location are only required to have a single registration.

The fee for registration is $30. Failure to timely register is a misdemeanor of the first degree, punishable as provided in s. 775.082 or s. 775.083.

Section 37. Effective upon this act becoming a law, subsection (1) of section 443.131, Florida Statutes, is amended to read:

443.131 Contributions.—

(1) PAYMENT OF CONTRIBUTIONS.—Contributions accrue and are payable by each employer for each calendar quarter he or she is
subject to this chapter for wages paid during each calendar quarter for employment. Contributions are due and payable by each employer to the tax collection service provider, in accordance with the rules adopted by the Department of Economic Opportunity or the state agency providing tax collection services. This subsection does not prohibit the tax collection service provider from allowing, at the request of the employer, employers of employees performing domestic services, as defined in s. 443.1216(6), to pay contributions or report wages at intervals other than quarterly when the nonquarterly payment or reporting assists the service provider and when nonquarterly payment and reporting is authorized under federal law. Employers of employees performing domestic services may report wages and pay contributions annually, with a due date of no later than January 31 unless the 31st is a Saturday, Sunday, or holiday in which event the due date will be the next day that is not a Saturday, Sunday, or holiday January 1 and a delinquency date of February 1. For purposes of this subsection, the term "holiday" has the same meaning as set forth in s. 110.117(1) and (2) and includes any day on which the United States Postal Service offices are closed. To qualify for this election, the employer must employ only employees performing domestic services, be eligible for a variation from the standard rate computed under subsection (3), apply to this program no later than December 1 of the preceding calendar year, and agree to provide the
department or its tax collection service provider with any special reports that are requested, including copies of all federal employment tax forms. An employer who fails to timely furnish any wage information required by the department or its tax collection service provider loses the privilege to participate in this program, effective the calendar quarter immediately after the calendar quarter the failure occurred. The employer may reapply for annual reporting when a complete calendar year elapses after the employer's disqualification if the employer timely furnished any requested wage information during the period in which annual reporting was denied. An employer may not deduct contributions, interests, penalties, fines, or fees required under this chapter from any part of the wages of his or her employees. A fractional part of a cent less than one-half cent shall be disregarded from the payment of contributions, but a fractional part of at least one-half cent shall be increased to 1 cent.

Section 38. Effective upon this act becoming a law, paragraph (d) of subsection (1) of section 443.141, Florida Statutes, is amended to read:

443.141 Collection of contributions and reimbursements.—
(1) PAST DUE CONTRIBUTIONS AND REIMBURSEMENTS; DELINQUENT, ERRONEOUS, INCOMPLETE, OR INSUFFICIENT REPORTS.—
(d) Payments for contributions.—For an annual administrative fee not to exceed $5, a contributing employer may
pay its quarterly contributions due for wages paid in the first three quarters of each year in equal installments if those contributions are paid as follows:

1. For contributions due for wages paid in the first quarter of each year, one-fourth of the contributions due must be paid on or before April 30, one-fourth must be paid on or before July 31, one-fourth must be paid on or before October 31, and one-fourth must be paid on or before December 31.

2. In addition to the payments specified in subparagraph 1., for contributions due for wages paid in the second quarter of each year, one-third of the contributions due must be paid on or before July 31, one-third must be paid on or before October 31, and one-third must be paid on or before December 31.

3. In addition to the payments specified in subparagraphs 1. and 2., for contributions due for wages paid in the third quarter of each year, one-half of the contributions due must be paid on or before October 31, and one-half must be paid on or before December 31.

4. If any of the due dates listed in this paragraph fall on a Saturday, Sunday, or holiday, the due date will be the next day that is not a Saturday, Sunday, or holiday. For purposes of this paragraph, the term "holiday" has the same meaning as set forth in s. 110.117(1) and (2) and includes any day on which the United States Postal Service offices are closed.

5. The annual administrative fee assessed for electing
to pay under the installment method shall be collected at the
time the employer makes the first installment payment each year.
The fee shall be segregated from the payment and deposited into
the Operating Trust Fund of the Department of Revenue.

6. Interest does not accrue on any contribution that
becomes due for wages paid in the first three quarters of each
year if the employer pays the contribution in accordance with
subparagraphs 1.-5. Interest and fees continue to accrue
on prior delinquent contributions and commence accruing on all
contributions due for wages paid in the first three quarters of
each year which are not paid in accordance with subparagraphs
1.-4. Penalties may be assessed in accordance with this
chapter. The contributions due for wages paid in the fourth
quarter are not affected by this paragraph and are due and
payable in accordance with this chapter.

Section 39. Effective upon this act becoming a law,
section 443.163, Florida Statutes, is amended to read:

443.163 Electronic reporting and remitting of
contributions and reimbursements.—

(1) An employer may file any report and remit any
contributions or reimbursements required under this chapter by
electronic means. The Department of Economic Opportunity or the
state agency providing reemployment assistance tax collection
services shall adopt rules prescribing the format and
instructions necessary for electronically filing reports and
remitting contributions and reimbursements to ensure a full collection of contributions and reimbursements due. The acceptable method of transfer, the method, form, and content of the electronic means, and the method, if any, by which the employer will be provided with an acknowledgment shall be prescribed by the department or its tax collection service provider. However, any employer who employed 10 or more employees in any quarter during the preceding state fiscal year must file the Employers Quarterly Reports (UCT-6) for the current calendar year and remit the contributions and reimbursements due by electronic means approved by the tax collection service provider. A person who prepared and reported for 100 or more employers in any quarter during the preceding state fiscal year must file the Employers Quarterly Reports (UCT-6) for each calendar quarter in the current calendar year, beginning with reports due for the second calendar quarter of 2003, by electronic means approved by the tax collection service provider.

(2)(a) An employer who is required by law to file an Employers Quarterly Report (UCT-6) by approved electronic means, but who files the report by a means other than approved electronic means, is liable for a penalty of $50 for that report and $1 for each employee. This penalty is in addition to any other penalty provided by this chapter. However, the penalty does not apply if the tax collection service provider waives the
electronic filing requirement in advance. An employer who fails
to remit contributions or reimbursements by approved electronic
means as required by law is liable for a penalty of $50 for each
remittance submitted by a means other than approved electronic
means. This penalty is in addition to any other penalty provided
by this chapter.

(b) A person who prepared and reported for 100 or more
employers in any quarter during the preceding state fiscal year,
but who fails to file an Employers Quarterly Report (UCT-6) for
each calendar quarter in the current calendar year by approved
electronic means, is liable for a penalty of $50 for that report
and $1 for each employee. This penalty is in addition to any
other penalty provided by this chapter. However, the penalty
does not apply if the tax collection service provider waives the
electronic filing requirement in advance.

(3) The tax collection service provider may waive the
requirement to file an Employers Quarterly Report (UCT-6) by
electronic means for employers that are unable to comply despite
good faith efforts or due to circumstances beyond the employer's
reasonable control.

(a) As prescribed by the Department of Economic
Opportunity or its tax collection service provider, grounds for
approving the waiver include, but are not limited to,
circumstances in which the employer does not:

1. Currently file information or data electronically with
any business or government agency; or

2. Have a compatible computer that meets or exceeds the standards prescribed by the department or its tax collection service provider.

(b) The tax collection service provider shall accept other reasons for requesting a waiver from the requirement to submit the Employers Quarterly Report (UCT-6) by electronic means, including, but not limited to:

1. That the employer needs additional time to program his or her computer;

2. That complying with this requirement causes the employer financial hardship; or

3. That complying with this requirement conflicts with the employer's business procedures.

(c) The department or the state agency providing reemployment assistance tax collection services may establish by rule the length of time a waiver is valid and may determine whether subsequent waivers will be authorized, based on this subsection.

(4) As used in this section, the term "electronic means" includes, but is not limited to, electronic data interchange; electronic funds transfer; and use of the Internet, telephone, or other technology specified by the Department of Economic Opportunity or its tax collection service provider.

(5) The tax collection service provider may waive the
penalty imposed by this section if a written request for waiver is filed that establishes that imposition of the penalty would be inequitable. Examples of inequity include, but are not limited to, situations in which the failure to electronically file was caused by:

(a) Death or serious illness of the person responsible for preparing and filing the report;
(b) Destruction of the business records by fire or other casualty; or
(c) Unscheduled and unavoidable computer down time.

Section 40. Section 563.01, Florida Statutes, is amended to read:

563.01 Definitions. — The term:
(1) "Beer" means a brewed beverage that meets the federal definition of beer in 27 C.F.R. s. 25.11 and contains less than 6 percent alcohol by volume. and
(2) "Malt beverage" means any all brewed beverage beverages containing malt.

The terms "beer" and "malt beverage" have the same meaning when either term is used in the Beverage Law. The terms do not include alcoholic beverages that require a certificate of label approval by the Federal Government as wine or as distilled spirits.

Section 41. Paragraph (c) of subsection (1) and subsection
(6) of section 624.5105, Florida Statutes, are amended to read:

624.5105 Community contribution tax credit; authorization; limitations; eligibility and application requirements; administration; definitions; expiration.—

(1) AUTHORIZATION TO GRANT TAX CREDITS; LIMITATIONS.—

(c) The total amount of tax credit which may be granted for all programs approved under this section and ss. 212.08(5)(p) and 220.183 is $18.4 million in the 2015-2016 fiscal year, $21.4 million in the 2016-2017 fiscal year, and $21.4 million each fiscal year in the 2017-2018 fiscal year for projects that provide housing opportunities for persons with special needs as defined in s. 420.0004 or homeownership opportunities for low-income or very-low-income households as defined in s. 420.9071 and $3.5 million each fiscal year annually for all other projects.

(6) EXPIRATION.—The provisions of this section, except paragraph (1)(e), expire June 30, 2019.

Section 42. Effective upon this act becoming a law, subsection (3) of section 733.2121, Florida Statutes, is amended to read:

733.2121 Notice to creditors; filing of claims.—

(3)(a) The personal representative shall promptly make a diligent search to determine the names and addresses of creditors of the decedent who are reasonably ascertainable, even if the claims are unmatured, contingent, or unliquidated, and...
shall promptly serve a copy of the notice on those creditors. Impracticable and extended searches are not required. Service is not required on any creditor who has filed a claim as provided in this part, whose claim has been paid in full, or whose claim is listed in a personal representative's timely filed proof of claim.

(b) The personal representative is not individually liable to any person for giving notice under this section, even if it is later determined that notice was not required. The service of notice to creditors in accordance with this section shall not be construed as admitting the validity or enforceability of a claim.

(c) If the personal representative in good faith fails to give notice required by this section, the personal representative is not liable to any person for the failure. Liability, if any, for the failure is on the estate.

(d) If a decedent at the time of death was 55 years of age or older, the personal representative shall promptly serve a copy of the notice to creditors and provide a copy of the death certificate on the Agency for Health Care Administration within 3 months after the first publication of the notice to creditors, unless the agency has already filed a statement of claim in the estate proceedings.

(e) The personal representative shall only serve a notice of creditors on the Department of Revenue if the department is
determined to be a creditor under paragraph (a) if the
Department of Revenue has not previously been served with a copy
of the notice to creditors, then service of the inventory on the
Department of Revenue shall be the equivalent of service of a
copy of the notice to creditors.

Section 43. Clothing, school supplies, personal computers,
and personal computer-related accessories; sales tax holiday.—

(1) The tax levied under chapter 212, Florida Statutes,
may not be collected during the period from 12:01 a.m. on August
4, 2017, through 11:59 p.m. on August 13, 2017, on the retail
sale of:

(a) Clothing, wallets, or bags, including handbags,
backpacks, fanny packs, and diaper bags, but excluding
briefcases, suitcases, and other garment bags, having a sales
price of $100 or less per item. As used in this paragraph, the
term "clothing" means:

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

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

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

(2) The tax levied under chapter 212, Florida Statutes, may not be collected during the period from 12:01 a.m. on August 4, 2017, through 11:59 p.m. on August 13, 2017, on the first $1,000 of the sales price of personal computers or personal computer-related accessories purchased for noncommercial home or personal use. For purposes of this subsection, the term:

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

(b) "Personal computer-related accessories" includes keyboards, mice, personal digital assistants, monitors, other peripheral devices, modems, routers, and nonrecreational software, regardless of whether the accessories are used in association with a personal computer base unit. The term does not include furniture or systems, devices, software, or peripherals that are designed or intended primarily for recreational use.

(c) "Monitors" does not include devices that include a television tuner.

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

(4) The tax exemptions provided in this section apply at the option of a dealer if less than 5 percent of the dealer's gross sales of tangible personal property in the prior calendar year are comprised of items that would be exempt under this section. If a qualifying dealer chooses not to participate in the tax holiday, the dealer must notify the Department of Revenue in writing, by August 1, 2017, of its election to collect sales tax during the holiday and must post a copy of that notice in a conspicuous location at its place of business.

(5) The Department of Revenue may, and all conditions are deemed met to, adopt emergency rules pursuant to ss. 120.536(1) and 120.54(4), Florida Statutes, to administer this section.

(6) For the 2017-2018 fiscal year, the sum of $241,200 in nonrecurring funds is appropriated from the General Revenue Fund to the Department of Revenue for the purpose of implementing this section.

Section 44. Disaster preparedness supplies; sales tax holiday.

(1) The tax levied under chapter 212, Florida Statutes, may not be collected during the period from 12:01 a.m. on May
27, 2017, through 11:59 p.m. on June 4, 2017, on the retail sale of:

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

(b) A portable self-powered radio, two-way radio, or weatherband radio selling for $50 or less.

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

(d) A self-contained first-aid kit selling for $30 or less.

(e) A ground anchor system or tie-down kit selling for $50 or less.

(f) A gas or diesel fuel tank selling for $25 or less.

(g) A package of AA-cell, C-cell, D-cell, 6-volt, or 9-volt batteries, excluding automobile and boat batteries, selling for $30 or less.

(h) A nonelectric food storage cooler selling for $30 or less.

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

(j) Reusable ice selling for $10 or less.

(2) The Department of Revenue may, and all conditions are deemed met to, adopt emergency rules pursuant to ss. 120.536(1) and 120.54, Florida Statutes, to administer this section.
(3) The tax exemptions provided in this section do not apply to sales within a theme park or entertainment complex as defined in s. 509.013(9), Florida Statutes, within a public lodging establishment as defined in s. 509.013(4), Florida Statutes, or within an airport as defined in s. 330.27(2), Florida Statutes.

(4) For the 2016-17 fiscal year, the sum of $290,580 in nonrecurring funds is appropriated from the General Revenue Fund to the Department of Revenue for the purpose of implementing this section.

(5) This section is effective upon this act becoming a law.

Section 45. Educational textbooks and instructional materials; sales tax exemption.—

(1) The tax levied under chapter 212, Florida Statutes, may not be collected on the retail sale of textbooks that are required or recommended for use in a course offered by a public postsecondary educational institution as described in s. 1000.04, Florida Statutes, or a nonpublic postsecondary educational institution that is eligible to participate in a tuition assistance program authorized by s. 1009.89, Florida Statutes, or s. 1009.891, Florida Statutes. As used in this section, the term "textbook" means any required or recommended manual of instruction or any instructional materials for a course in any field of study. As used in this section, the term...
"instructional materials" means any educational materials, in printed or digital format, that are required or recommended for use in a course in any field of study. To demonstrate that a sale is not subject to tax, the student must provide a physical or an electronic copy of the following to the vendor:

(a) His or her student identification number; and

(b) An applicable course syllabus or list of required and recommended textbooks and instructional materials that meet the criteria in s. 1004.085(3), Florida Statutes.

The vendor must maintain proper documentation, as prescribed by department rule, to identify the complete transaction or portion of the transaction that involves the sale of textbooks that are not subject to tax.

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

(3)(a) The Department of Revenue may, and all conditions are deemed met to, adopt emergency rules pursuant to ss. 120.536(1) and 120.54, Florida Statutes, to administer this section.

(b) Notwithstanding any other provision of law, emergency
rules adopted pursuant to paragraph (a) are effective for 6 months after adoption and may be renewed during the pendency of procedures to adopt permanent rules addressing the subject of the emergency rules.

(4) This section is repealed June 30, 2018.

Section 46. (1) The Department of Revenue may, and all conditions are deemed met to, adopt emergency rules pursuant to ss. 120.536(1) and 120.54, Florida Statutes, for the purpose of implementing the amendments made by this act to s. 212.08(19), Florida Statutes.

(2) Notwithstanding any other provision of law, emergency rules adopted pursuant to subsection (1) are effective for 6 months after adoption and may be renewed during the pendency of procedures to adopt permanent rules addressing the subject of the emergency rules.

(3) This section is repealed January 1, 2019.

Section 47. Section 206.998, Florida Statutes, is amended to read:

206.998 Applicability of specified sections of parts I and II.—The provisions of ss. 206.01, 206.02, 206.025, 206.026, 206.027, 206.028, 206.03, 206.05, 206.055, 206.06, 206.07, 206.075, 206.09, 206.10, 206.11, 206.12, 206.13, 206.14, 206.15, 206.16, 206.17, 206.175, 206.18, 206.199, 206.20, 206.204, 206.205, 206.21, 206.215, 206.22, 206.23, 206.24, 206.25, 206.27, 206.28, 206.405, 206.406, 206.41, 206.413, 206.43,
206.44, 206.48, 206.485, 206.49, 206.56, 206.59, 206.606,
206.608, and 206.61 of part I of this chapter and ss. 206.86,
206.872, 206.874, 206.8745, 206.88, 206.90, and 206.93 of part
II of this chapter shall, as far as lawful or practicable, be
applicable to the tax levied and imposed and to the collection
thereof as if fully set out in this part. However, any provision
of any such section does not apply if it conflicts with any
provision of this part.

Section 48. For the 2017-2018 fiscal year, the sums of
$121,398 in recurring funds and $11,730 in nonrecurring funds
are appropriated from the Operating Trust Fund to the Department
of Revenue to implement the amendments made by this act to s.
212.08(19), Florida Statutes.

Section 49. The amendments made by this act to s.
212.08(5)(a), Florida Statutes, that exempt certain animal
health products and aquaculture health products, are intended to
be remedial in nature and apply retroactively, but do not
provide a basis for an assessment of any tax or create a right
to a refund or credit of any tax paid before the effective date
of this act.

Section 50. The amendments made by this act to s. 220.222,
Florida Statutes, apply to taxable years beginning on or after
January 1, 2016.

Section 51. For the 2017-2018 fiscal year, the sum of
$149,818 in nonrecurring funds is appropriated from the General
Revenue Fund to the Department of Revenue to implement the
amendments made by this act to ss. 212.08(7) and 212.031,
Florida Statutes.

Section 52. Except as otherwise expressly provided in this act and except for this section, which shall take effect upon this act becoming a law, this act shall take effect July 1, 2017.