

By the Committee on Community Affairs; and Senator Brandes

578-01926-17

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

19
20 Be It Enacted by the Legislature of the State of Florida:

21
22 Section 1. Section 193.624, Florida Statutes, is amended to
23 read:

24 193.624 Assessment of renewable energy source devices
25 ~~residential property.~~

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

578-01926-17

201790c1

30 (a) Solar energy collectors, photovoltaic modules, and
31 inverters.

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

34 (c) Rockbeds.

35 (d) Thermostats and other control devices.

36 (e) Heat exchange devices.

37 (f) Pumps and fans.

38 (g) Roof ponds.

39 (h) Freestanding thermal containers.

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

46 (j) Windmills and wind turbines.

47 (k) Wind-driven generators.

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

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

54
55 The term does not include any equipment that is on the
56 distribution or transmission side of the point of
57 interconnection where a renewable energy source device is
58 interconnected to an electric utility's distribution grid or

578-01926-17

201790c1

59 transmission lines.

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

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

67 Section 2. Section 196.182, Florida Statutes, is created to
68 read:

69 196.182 Exemption of renewable energy source devices.—A
70 renewable energy source device, as defined in s. 193.624, which
71 is considered tangible personal property is exempt from ad
72 valorem taxation. This section expires December 31, 2037.

73 Section 3. For the purpose of incorporating the amendment
74 made by this act to section 193.624, Florida Statutes, in a
75 reference thereto, paragraph (a) of subsection (4) of section
76 193.155, Florida Statutes, is reenacted to read:

77 193.155 Homestead assessments.—Homestead property shall be
78 assessed at just value as of January 1, 1994. Property receiving
79 the homestead exemption after January 1, 1994, shall be assessed
80 at just value as of January 1 of the year in which the property
81 receives the exemption unless the provisions of subsection (8)
82 apply.

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

87 Section 4. For the purpose of incorporating the amendment

578-01926-17

201790c1

88 made by this act to section 193.624, Florida Statutes, in a
89 reference thereto, paragraph (a) of subsection (6) of section
90 193.1554, Florida Statutes, is reenacted to read:

91 193.1554 Assessment of nonhomestead residential property.-

92 (6) (a) Except as provided in paragraph (b) and s. 193.624,
93 changes, additions, or improvements to nonhomestead residential
94 property shall be assessed at just value as of the first January
95 1 after the changes, additions, or improvements are
96 substantially completed.

97 Section 5. The amendments made by this act to s. 193.624(2)
98 and (3), Florida Statutes, expire December 31, 2037, and the
99 text of those subsections shall revert to that in existence on
100 December 31, 2017, except that any amendments to such text
101 enacted other than by this act shall be preserved and continue
102 to operate to the extent that such amendments are not dependent
103 upon the portions of text which expire pursuant to this section.

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