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LEGISLATIVE ACTION

Senate

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House

The Committee on Appropriations (Stargel) recommended the following:

Senate Amendment (with title amendment)

Delete everything after the enacting clause
and insert:

Section 1. Effective January 1, 2019, subsection (6) of
section 28.241, Florida Statutes, is amended to read:

28.241 Filing fees for trial and appellate proceedings.—

(6) From each attorney appearing pro hac vice, the clerk of
the circuit court shall collect a fee of \$100 for deposit into
the State Courts Revenue Trust Fund ~~General Revenue Fund~~.



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11 Section 2. Section 159.621, Florida Statutes, is amended to
12 read:

13 159.621 Housing bonds exempted from taxation; notes and
14 mortgages exempted from excise tax on documents.-

15 (1) The bonds of a housing finance authority issued under
16 this act, together with all notes, mortgages, security
17 agreements, letters of credit, or other instruments which arise
18 out of or are given to secure the repayment of bonds issued in
19 connection with the financing of any housing development under
20 this part, as well as the interest thereon and income therefrom,
21 shall be exempt from all taxes.

22 (2) Any note or mortgage given in connection with a loan
23 made by or on behalf of a housing finance authority under s.
24 159.608(8) is exempt from the excise tax on documents under
25 chapter 201 if, at the time the note or mortgage is recorded,
26 the housing finance authority records an affidavit signed by an
27 agent of the housing authority which affirms that the loan was
28 made by or on behalf of the housing finance authority. The
29 documentation must be in the form of an affidavit or letter from
30 the housing finance authority and signed by the agent of the
31 authority. The affidavit or letter must be recorded with the
32 mortgage.

33
34 The exemptions ~~exemption~~ granted by this section do not apply
35 ~~shall not be applicable~~ to any tax imposed by chapter 220 on
36 interest, income, or profits on debt obligations owned by
37 corporations or to a deed for property financed by a housing
38 finance authority.

39 Section 3. Effective upon this act becoming a law, section



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40 193.0237, Florida Statutes, is created to read:

41 193.0237 Assessment of multiple parcel buildings.-

42 (1) As used in this section, the term:

43 (a) "Multiple parcel building" means a building, other than
44 a building consisting entirely of a single condominium,
45 timeshare, or cooperative, which contains separate parcels that
46 are vertically located, in whole or in part, on or over the same
47 land.

48 (b) "Parcel" means a portion of a multiple parcel building
49 which is identified in a recorded instrument by a legal
50 description that is sufficient for record ownership and
51 conveyance by deed separately from any other portion of the
52 building.

53 (c) "Recorded instrument" means a declaration, covenant,
54 easement, deed, plat, agreement, or other legal instrument,
55 other than a lease, mortgage, or lien, which describes one or
56 more parcels in a multiple parcel building and which is recorded
57 in the public records of the county where the multiple parcel
58 building is located.

59 (2) The value of land upon which a multiple parcel building
60 is located, regardless of ownership, may not be separately
61 assessed and must be allocated among and included in the just
62 value of all the parcels in the multiple parcel building as
63 provided in subsection (3).

64 (3) The property appraiser, for assessment purposes, must
65 allocate all of the just value of the land among the parcels in
66 a multiple parcel building in the same proportion that the just
67 value of the improvements in each parcel bears to the total just
68 value of all the improvements in the entire multiple parcel



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69 building.

70 (4) A condominium, timeshare, or cooperative may be created
71 within a parcel in a multiple parcel building. Any land value
72 allocated to the just value of a parcel containing a condominium
73 must be further allocated among the condominium units in that
74 parcel in the manner required in s. 193.023(5). Any land value
75 allocated to the just value of a parcel containing a cooperative
76 must be further allocated among the cooperative units in that
77 parcel in the manner required in s. 719.114.

78 (5) Each parcel in a multiple parcel building must be
79 assigned a separate tax folio number. However, if a condominium
80 or cooperative is created within any such parcel, a separate tax
81 folio number must be assigned to each condominium unit or
82 cooperative unit, rather than to the parcel in which it was
83 created.

84 (6) All provisions of a recorded instrument affecting a
85 parcel in a multiple parcel building, which parcel has been sold
86 for taxes or special assessments, survive and are enforceable
87 after the issuance of a tax deed or master's deed, or upon
88 foreclosure of an assessment, a certificate or lien, a tax deed,
89 a tax certificate, or a tax lien, to the same extent that such
90 provisions would be enforceable against a voluntary grantee of
91 the title immediately before the delivery of the tax deed,
92 master's deed, or clerk's certificate of title as provided in s.
93 197.573.

94 (7) This section applies to any land on which a multiple
95 parcel building is substantially completed as of January 1 of
96 the respective assessment year. This section applies to
97 assessments beginning in the 2018 calendar year.



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98 Section 4. Section 193.4516, Florida Statutes, is created
99 to read:

100 193.4516 Assessment of citrus fruit packing and processing
101 equipment rendered unused due to Hurricane Irma or citrus
102 greening.-

103 (1) For purposes of ad valorem taxation, and applying to
104 the 2018 tax roll only, tangible personal property owned and
105 operated by a citrus fruit packing or processing facility is
106 deemed to have a market value no greater than its value for
107 salvage, provided the tangible personal property is no longer
108 used in the operation of the facility due to the effects of
109 Hurricane Irma or to citrus greening.

110 (2) As used in this section, the term "citrus" has the same
111 meaning as provided in s. 581.011(7).

112 Section 5. The creation by this act of s. 193.4516, Florida
113 Statutes, applies to the 2018 property tax roll.

114 Section 6. Subsection (8) is added to section 193.461,
115 Florida Statutes, to read:

116 193.461 Agricultural lands; classification and assessment;
117 mandated eradication or quarantine program.-

118 (8) Lands classified for assessment purposes as
119 agricultural lands, which are not being used for agricultural
120 production due to a hurricane that made landfall in this state
121 during calendar year 2017, must continue to be classified as
122 agricultural lands for assessment purposes through December 31,
123 2022, unless the lands are converted to a nonagricultural use.
124 Lands converted to nonagricultural use are not covered by this
125 subsection and must be assessed as otherwise provided by law.

126 Section 7. The amendment made by this act to s. 193.461,



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127 Florida Statutes, applies to the 2018 property tax roll.
128 Section 8. Subsection (2) of section 196.173, Florida
129 Statutes, is amended to read:
130 196.173 Exemption for deployed servicemembers.—
131 (2) The exemption is available to servicemembers who were
132 deployed during the preceding calendar year on active duty
133 outside the continental United States, Alaska, or Hawaii in
134 support of any of the following military operations:
135 (a) Operation Joint Task Force Bravo, which began in 1995.
136 (b) Operation Joint Guardian, which began on June 12, 1999.
137 (c) Operation Noble Eagle, which began on September 15,
138 2001.
139 (d) Operation Enduring Freedom, which began on October 7,
140 2001, and ended on December 31, 2014.
141 (e) Operations in the Balkans, which began in 2004.
142 (f) Operation Nomad Shadow, which began in 2007.
143 (g) Operation U.S. Airstrikes Al Qaeda in Somalia, which
144 began in January 2007.
145 (h) Operation Copper Dune, which began in 2009.
146 (i) Operation Georgia Deployment Program, which began in
147 August 2009.
148 ~~(j) Operation New Dawn, which began on September 1, 2010,~~
149 ~~and ended on December 15, 2011.~~
150 ~~(k) Operation Odyssey Dawn, which began on March 19, 2011,~~
151 ~~and ended on October 31, 2011.~~
152 (j)~~(l)~~ Operation Spartan Shield, which began in June 2011.
153 (k)~~(m)~~ Operation Observant Compass, which began in October
154 2011.
155 (l)~~(n)~~ Operation Inherent Resolve, which began on August 8,



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156 2014.

157 (m)~~(e)~~ Operation Atlantic Resolve, which began in April
158 2014.

159 (n)~~(p)~~ Operation Freedom's Sentinel, which began on January
160 1, 2015.

161 (o)~~(q)~~ Operation Resolute Support, which began in January
162 2015.

163

164 The Department of Revenue shall notify all property appraisers
165 and tax collectors in this state of the designated military
166 operations.

167 Section 9. Subsection (1) of section 196.24, Florida
168 Statutes, is amended to read:

169 196.24 Exemption for disabled ex-servicemember or surviving
170 spouse; evidence of disability.—

171 (1) Any ex-servicemember, as defined in s. 196.012, who is
172 a bona fide resident of the state, who was discharged under
173 honorable conditions, and who has been disabled to a degree of
174 10 percent or more by misfortune or while serving during a
175 period of wartime service as defined in s. 1.01(14) is entitled
176 to the exemption from taxation provided for in s. 3(b), Art. VII
177 of the State Constitution as provided in this section. Property
178 to the value of \$5,000 of such a person is exempt from taxation.
179 The production by him or her of a certificate of disability from
180 the United States Government or the United States Department of
181 Veterans Affairs or its predecessor before the property
182 appraiser of the county wherein the ex-servicemember's property
183 lies is prima facie evidence of the fact that he or she is
184 entitled to the exemption. The unremarried surviving spouse of



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185 such a disabled ex-servicemember ~~who, on the date of the~~
186 ~~disabled ex-servicemember's death, had been married to the~~
187 ~~disabled ex-servicemember for at least 5 years~~ is also entitled
188 to the exemption.

189 Section 10. Effective upon this act becoming a law, section
190 197.3631, Florida Statutes, is amended to read:

191 197.3631 Non-ad valorem assessments; general provisions.—

192 (1) Non-ad valorem assessments as defined in s. 197.3632
193 may be collected pursuant to the method provided for in ss.
194 197.3632 and 197.3635. Non-ad valorem assessments may also be
195 collected pursuant to any alternative method which is authorized
196 by law, but such alternative method shall not require the tax
197 collector or property appraiser to perform those services as
198 provided for in ss. 197.3632 and 197.3635. However, a property
199 appraiser or tax collector may contract with a local government
200 to supply information and services necessary for any such
201 alternative method. Section 197.3632 is additional authority for
202 local governments to impose and collect non-ad valorem
203 assessments supplemental to the home rule powers pursuant to ss.
204 125.01 and 166.021 and chapter 170, or any other law. Any county
205 operating under a charter adopted pursuant to s. 11, Art. VIII
206 of the Constitution of 1885, as amended, as referred to in s.
207 6(e), Art. VIII of the Constitution of 1968, as amended, may use
208 any method authorized by law for imposing and collecting non-ad
209 valorem assessments.

210 (2) For non-ad valorem special assessments based on the
211 size or area of the land containing a multiple parcel building,
212 regardless of ownership, the special assessment must be levied
213 on and allocated among all the parcels in the multiple parcel



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214 building on the same basis that the land value is allocated
215 among the parcels in s. 193.0237(3). For non-ad valorem
216 assessments not based on the size or area of the land, each
217 parcel in the multiple parcel building shall be subject to a
218 separate assessment. For purposes of this subsection, the terms
219 "multiple parcel building" and "parcel" have the meanings as
220 provided in s. 193.0237(1).

221 Section 11. Effective upon this act becoming a law, section
222 197.572, Florida Statutes, is amended to read:

223 197.572 Easements for conservation purposes, ~~or for~~ public
224 service purposes, support of certain improvements, or for
225 drainage or ingress and egress survive tax sales and deeds.—When
226 any lands are sold for the nonpayment of taxes, or any tax
227 certificate is issued thereon by a governmental unit or agency
228 or pursuant to any tax lien foreclosure proceeding, the title to
229 the lands shall continue to be subject to any easement for
230 conservation purposes as provided in s. 704.06 or for telephone,
231 telegraph, pipeline, power transmission, or other public service
232 purpose; and shall continue to be subject to any easement that
233 supports improvements that may be constructed above the lands;
234 and any easement for the purposes of drainage or of ingress and
235 egress to and from other land. The easement and the rights of
236 the owner of it shall survive and be enforceable after the
237 execution, delivery, and recording of a tax deed, a master's
238 deed, or a clerk's certificate of title pursuant to foreclosure
239 of a tax deed, tax certificate, or tax lien, to the same extent
240 as though the land had been conveyed by voluntary deed. The
241 easement must be evidenced by written instrument recorded in the
242 office of the clerk of the circuit court in the county where



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243 such land is located before the recording of such tax deed or
244 master's deed, or, if not recorded, an easement for a public
245 service purpose must be evidenced by wires, poles, or other
246 visible occupation, an easement for drainage must be evidenced
247 by a waterway, water bed, or other visible occupation, and an
248 easement for the purpose of ingress and egress must be evidenced
249 by a road or other visible occupation to be entitled to the
250 benefit of this section; however, this shall apply only to tax
251 deeds issued after the effective date of this act.

252 Section 12. Effective upon this act becoming a law,
253 subsections (1) and (2) of section 197.573, Florida Statutes,
254 are amended to read:

255 197.573 Survival of restrictions and covenants after tax
256 sale.—

257 (1) When a deed or other recorded instrument in the chain
258 of title contains restrictions and covenants running with the
259 land, as hereinafter defined and limited, the restrictions and
260 covenants shall survive and be enforceable after the issuance of
261 a tax deed or master's deed, or a clerk's certificate of title
262 upon foreclosure of a tax deed, tax certificate, or tax lien, to
263 the same extent that it would be enforceable against a voluntary
264 grantee of the owner of the title immediately before the
265 delivery of the tax deed, master's deed, or clerk's certificate
266 of title.

267 (2) This section applies ~~shall apply~~ to the usual
268 restrictions and covenants limiting the use of property; the
269 type, character and location of building; covenants against
270 nuisances and what the former parties deemed to be undesirable
271 conditions, in, upon, and about the property; and other similar



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272 restrictions and covenants; but this section does ~~shall~~ not
273 protect covenants that:

274 (a) Create ~~creating~~ any debt or lien against or upon the
275 property, except one providing for satisfaction or survival of a
276 lien of record held by a municipal or county governmental unit,
277 or one providing a lien for assessments accruing after such tax
278 deed, master's deed, or clerk's certificate of title to a
279 condominium association, homeowners' association, property
280 owners' association, or person having assessment powers under
281 such covenants; or

282 (b) Require ~~requiring~~ the grantee to expend money for any
283 purpose, except one that may require that the premises be kept
284 in a sanitary or sightly condition or one to abate nuisances or
285 undesirable conditions.

286 Section 13. Subsection (7) of section 201.02, Florida
287 Statutes, is amended to read:

288 201.02 Tax on deeds and other instruments relating to real
289 property or interests in real property.—

290 (7) Taxes imposed by this section do not apply to:

291 (a) A deed, transfer, or conveyance between spouses or
292 former spouses pursuant to an action for dissolution of their
293 marriage wherein the real property is or was their marital home
294 or an interest therein. Taxes paid pursuant to this section
295 shall be refunded in those cases in which a deed, transfer, or
296 conveyance occurred 1 year before a dissolution of marriage.
297 This paragraph subsection applies in spite of any consideration
298 as defined in subsection (1). This paragraph subsection does not
299 apply to a deed, transfer, or conveyance executed before July 1,
300 1997.



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301 (b) A deed or other instrument that transfers or conveys
302 homestead property or any interest in homestead property between
303 spouses, if the only consideration for the transfer or
304 conveyance is the amount of a mortgage or other lien encumbering
305 the homestead property at the time of the transfer or conveyance
306 and if the deed or other instrument is recorded within 1 year
307 after the date of the marriage. This paragraph applies to
308 transfers or conveyances from one spouse to another, from one
309 spouse to both spouses, or from both spouses to one spouse. For
310 the purpose of this paragraph, the term "homestead property" has
311 the same meaning as the term "homestead" as defined in s.
312 192.001.

313 Section 14. Section 201.25, Florida Statutes, is created to
314 read:

315 201.25 Tax exemptions for certain loans.—There shall be
316 exempt from all taxes imposed by this chapter:

317 (1) Any loan made by the Florida Small Business Emergency
318 Bridge Loan Program in response to a disaster that results in a
319 state of emergency declared by executive order or proclamation
320 of the Governor pursuant to s. 252.36.

321 (2) Any loan made by the Agricultural Economic Development
322 Program pursuant to s. 570.82.

323 Section 15. Subsections (3) and (8) of section 206.9952,
324 Florida Statutes, are amended to read:

325 206.9952 Application for license as a natural gas fuel
326 retailer.—

327 (3) (a) Any person who acts as a natural gas retailer and
328 does not hold a valid natural gas fuel retailer license shall
329 pay a penalty of \$200 for each month of operation without a



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330 license. This paragraph expires December 31, 2023 ~~2018~~.

331 (b) Effective January 1, 2024 ~~2019~~, any person who acts as
332 a natural gas fuel retailer and does not hold a valid natural
333 gas fuel retailer license shall pay a penalty of 25 percent of
334 the tax assessed on the total purchases made during the
335 unlicensed period.

336 (8) With the exception of a state or federal agency or a
337 political subdivision licensed under this chapter, each person,
338 as defined in this part, who operates as a natural gas fuel
339 retailer shall report monthly to the department and pay a tax on
340 all natural gas fuel purchases beginning January 1, 2024 ~~2019~~.

341 Section 16. Subsection (2) of section 206.9955, Florida
342 Statutes, is amended to read:

343 206.9955 Levy of natural gas fuel tax.—

344 (2) Effective January 1, 2024 ~~2019~~, the following taxes
345 shall be imposed:

346 (a) An excise tax of 4 cents upon each motor fuel
347 equivalent gallon of natural gas fuel.

348 (b) An additional tax of 1 cent upon each motor fuel
349 equivalent gallon of natural gas fuel, which is designated as
350 the "ninth-cent fuel tax."

351 (c) An additional tax of 1 cent on each motor fuel
352 equivalent gallon of natural gas fuel by each county, which is
353 designated as the "local option fuel tax."

354 (d) An additional tax on each motor fuel equivalent gallon
355 of natural gas fuel, which is designated as the "State
356 Comprehensive Enhanced Transportation System Tax," at a rate
357 determined pursuant to this paragraph. Before January 1, 2024,
358 and each year thereafter ~~Each calendar year~~, the department



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359 shall determine the tax rate applicable to the sale of natural
360 gas fuel for the following 12-month period beginning January 1,
361 rounded to the nearest tenth of a cent, by adjusting the
362 ~~initially established~~ tax rate of 5.8 cents per gallon by the
363 percentage change in the average of the Consumer Price Index
364 issued by the United States Department of Labor for the most
365 recent 12-month period ending September 30, compared to the base
366 year average, which is the average for the 12-month period
367 ending September 30, 2013.

368 (e)1. An additional tax is imposed on each motor fuel
369 equivalent gallon of natural gas fuel for the privilege of
370 selling natural gas fuel. Before January 1, 2024, and each year
371 thereafter ~~Each calendar year~~, the department shall determine
372 the tax rate applicable to the sale of natural gas fuel, rounded
373 to the nearest tenth of a cent, for the following 12-month
374 period beginning January 1, ~~The tax rate is calculated by~~
375 adjusting the ~~initially established~~ tax rate of 9.2 cents per
376 gallon by the percentage change in the average of the Consumer
377 Price Index issued by the United States Department of Labor for
378 the most recent 12-month period ending September 30, compared to
379 the base year average, which is the average for the 12-month
380 period ending September 30, 2013.

381 2. The department is authorized to adopt rules and publish
382 forms to administer this paragraph.

383 Section 17. Subsection (1) of section 206.996, Florida
384 Statutes, is amended to read:

385 206.996 Monthly reports by natural gas fuel retailers;
386 deductions.—

387 (1) For the purpose of determining the amount of taxes



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388 imposed by s. 206.9955, each natural gas fuel retailer shall
389 file beginning with February 2024 ~~2019~~, and each month
390 thereafter, no later than the 20th day of each month, monthly
391 reports electronically with the department showing information
392 on inventory, purchases, nontaxable disposals, taxable uses, and
393 taxable sales in gallons of natural gas fuel for the preceding
394 month. However, if the 20th day of the month falls on a
395 Saturday, Sunday, or federal or state legal holiday, a return
396 must be accepted if it is electronically filed on the next
397 succeeding business day. The reports must include, or be
398 verified by, a written declaration stating that such report is
399 made under the penalties of perjury. The natural gas fuel
400 retailer shall deduct from the amount of taxes shown by the
401 report to be payable an amount equivalent to 0.67 percent of the
402 taxes on natural gas fuel imposed by s. 206.9955(2)(a) and (e),
403 which deduction is allowed to the natural gas fuel retailer to
404 compensate it for services rendered and expenses incurred in
405 complying with the requirements of this part. This allowance is
406 not deductible unless payment of applicable taxes is made on or
407 before the 20th day of the month. This subsection may not be
408 construed as authorizing a deduction from the constitutional
409 fuel tax or the fuel sales tax.

410 Section 18. Section 210.205, Florida Statutes, is created
411 to read:

412 210.205 Cigarette tax distribution reporting.—By March 15
413 of each year, each entity that received a distribution pursuant
414 to s. 210.20(2)(b) in the preceding calendar year shall report
415 to the Office of Economic and Demographic Research the following
416 information:



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417 (1) An itemized accounting of all expenditures of the funds
418 distributed in the preceding calendar year, including amounts
419 spent on debt service.

420 (2) A statement indicating what portion of the distributed
421 funds have been pledged for debt service.

422 (3) The original principal amount and current debt service
423 schedule of any bonds or other borrowing for which the
424 distributed funds have been pledged for debt service.

425 Section 19. Effective January 1, 2019, paragraphs (c) and
426 (d) of subsection (1) of section 212.031, Florida Statutes, are
427 amended to read:

428 212.031 Tax on rental or license fee for use of real
429 property.—

430 (1)

431 (c) For the exercise of such privilege, a tax is levied at
432 the rate of 5.7 ~~5.8~~ percent of and on the total rent or license
433 fee charged for such real property by the person charging or
434 collecting the rental or license fee. The total rent or license
435 fee charged for such real property shall include payments for
436 the granting of a privilege to use or occupy real property for
437 any purpose and shall include base rent, percentage rents, or
438 similar charges. Such charges shall be included in the total
439 rent or license fee subject to tax under this section whether or
440 not they can be attributed to the ability of the lessor's or
441 licensor's property as used or operated to attract customers.
442 Payments for intrinsically valuable personal property such as
443 franchises, trademarks, service marks, logos, or patents are not
444 subject to tax under this section. In the case of a contractual
445 arrangement that provides for both payments taxable as total



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446 rent or license fee and payments not subject to tax, the tax
447 shall be based on a reasonable allocation of such payments and
448 shall not apply to that portion which is for the nontaxable
449 payments.

450 (d) When the rental or license fee of any such real
451 property is paid by way of property, goods, wares, merchandise,
452 services, or other thing of value, the tax shall be at the rate
453 of 5.7 ~~5.8~~ percent of the value of the property, goods, wares,
454 merchandise, services, or other thing of value.

455 Section 20. Paragraph (d) of subsection (2) of section
456 212.055, Florida Statutes, is amended to read:

457 212.055 Discretionary sales surtaxes; legislative intent;
458 authorization and use of proceeds.—It is the legislative intent
459 that any authorization for imposition of a discretionary sales
460 surtax shall be published in the Florida Statutes as a
461 subsection of this section, irrespective of the duration of the
462 levy. Each enactment shall specify the types of counties
463 authorized to levy; the rate or rates which may be imposed; the
464 maximum length of time the surtax may be imposed, if any; the
465 procedure which must be followed to secure voter approval, if
466 required; the purpose for which the proceeds may be expended;
467 and such other requirements as the Legislature may provide.
468 Taxable transactions and administrative procedures shall be as
469 provided in s. 212.054.

470 (2) LOCAL GOVERNMENT INFRASTRUCTURE SURTAX.—

471 (d) The proceeds of the surtax authorized by this
472 subsection and any accrued interest shall be expended by the
473 school district, within the county and municipalities within the
474 county, or, in the case of a negotiated joint county agreement,



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475 within another county, to finance, plan, and construct
476 infrastructure; to acquire any interest in land for public
477 recreation, conservation, or protection of natural resources or
478 to prevent or satisfy private property rights claims resulting
479 from limitations imposed by the designation of an area of
480 critical state concern; to provide loans, grants, or rebates to
481 residential or commercial property owners who make energy
482 efficiency improvements to their residential or commercial
483 property, if a local government ordinance authorizing such use
484 is approved by referendum; or to finance the closure of county-
485 owned or municipally owned solid waste landfills that have been
486 closed or are required to be closed by order of the Department
487 of Environmental Protection. Any use of the proceeds or interest
488 for purposes of landfill closure before July 1, 1993, is
489 ratified. The proceeds and any interest may not be used for the
490 operational expenses of infrastructure, except that a county
491 that has a population of fewer than 75,000 and that is required
492 to close a landfill may use the proceeds or interest for long-
493 term maintenance costs associated with landfill closure.
494 Counties, as defined in s. 125.011, and charter counties may, in
495 addition, use the proceeds or interest to retire or service
496 indebtedness incurred for bonds issued before July 1, 1987, for
497 infrastructure purposes, and for bonds subsequently issued to
498 refund such bonds. Any use of the proceeds or interest for
499 purposes of retiring or servicing indebtedness incurred for
500 refunding bonds before July 1, 1999, is ratified.

501 1. For the purposes of this paragraph, the term
502 "infrastructure" means:

503 a. Any fixed capital expenditure or fixed capital outlay



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504 associated with the construction, reconstruction, or improvement
505 of public facilities that have a life expectancy of 5 or more
506 years, any related land acquisition, land improvement, design,
507 and engineering costs, and all other professional and related
508 costs required to bring the public facilities into service. For
509 purposes of this sub-subparagraph, the term "public facilities"
510 means facilities as defined in s. 163.3164(38), s. 163.3221(13),
511 or s. 189.012(5), and includes facilities that are necessary to
512 carry out governmental purposes, including, but not limited to,
513 fire stations, general governmental office buildings, and animal
514 shelters, regardless of whether the facilities are owned by the
515 local taxing authority or another governmental entity.

516 b. A fire department vehicle, an emergency medical service
517 vehicle, a sheriff's office vehicle, a police department
518 vehicle, or any other vehicle, and the equipment necessary to
519 outfit the vehicle for its official use or equipment that has a
520 life expectancy of at least 5 years.

521 c. Any expenditure for the construction, lease, or
522 maintenance of, or provision of utilities or security for,
523 facilities, as defined in s. 29.008.

524 d. Any fixed capital expenditure or fixed capital outlay
525 associated with the improvement of private facilities that have
526 a life expectancy of 5 or more years and that the owner agrees
527 to make available for use on a temporary basis as needed by a
528 local government as a public emergency shelter or a staging area
529 for emergency response equipment during an emergency officially
530 declared by the state or by the local government under s.
531 252.38. Such improvements are limited to those necessary to
532 comply with current standards for public emergency evacuation



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533 shelters. The owner must enter into a written contract with the
534 local government providing the improvement funding to make the
535 private facility available to the public for purposes of
536 emergency shelter at no cost to the local government for a
537 minimum of 10 years after completion of the improvement, with
538 the provision that the obligation will transfer to any
539 subsequent owner until the end of the minimum period.

540 e. Any land acquisition expenditure for a residential
541 housing project in which at least 30 percent of the units are
542 affordable to individuals or families whose total annual
543 household income does not exceed 120 percent of the area median
544 income adjusted for household size, if the land is owned by a
545 local government or by a special district that enters into a
546 written agreement with the local government to provide such
547 housing. The local government or special district may enter into
548 a ground lease with a public or private person or entity for
549 nominal or other consideration for the construction of the
550 residential housing project on land acquired pursuant to this
551 sub-subparagraph.

552 f. Instructional technology used solely in a school
553 district's classrooms. As used in this sub-subparagraph, the
554 term "instructional technology" means an interactive device that
555 assists a teacher in instructing a class or a group of students,
556 and includes the necessary hardware and software to operate the
557 interactive device. The term also includes support systems in
558 which an interactive device may mount and is not required to be
559 affixed to the facilities.

560 2. For the purposes of this paragraph, the term "energy
561 efficiency improvement" means any energy conservation and



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562 efficiency improvement that reduces consumption through
563 conservation or a more efficient use of electricity, natural
564 gas, propane, or other forms of energy on the property,
565 including, but not limited to, air sealing; installation of
566 insulation; installation of energy-efficient heating, cooling,
567 or ventilation systems; installation of solar panels; building
568 modifications to increase the use of daylight or shade;
569 replacement of windows; installation of energy controls or
570 energy recovery systems; installation of electric vehicle
571 charging equipment; installation of systems for natural gas fuel
572 as defined in s. 206.9951; and installation of efficient
573 lighting equipment.

574 3. Notwithstanding any other provision of this subsection,
575 a local government infrastructure surtax imposed or extended
576 after July 1, 1998, may allocate up to 15 percent of the surtax
577 proceeds for deposit into a trust fund within the county's
578 accounts created for the purpose of funding economic development
579 projects having a general public purpose of improving local
580 economies, including the funding of operational costs and
581 incentives related to economic development. The ballot statement
582 must indicate the intention to make an allocation under the
583 authority of this subparagraph.

584 Section 21. Paragraph (p) of subsection (5) and paragraphs
585 (p) and (ff) of subsection (7) of section 212.08, Florida
586 Statutes, are amended, and paragraph (ooo) is added to
587 subsection (7) of that section, to read:

588 212.08 Sales, rental, use, consumption, distribution, and
589 storage tax; specified exemptions.—The sale at retail, the
590 rental, the use, the consumption, the distribution, and the



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591 storage to be used or consumed in this state of the following
592 are hereby specifically exempt from the tax imposed by this
593 chapter.

594 (5) EXEMPTIONS; ACCOUNT OF USE.—

595 (p) *Community contribution tax credit for donations.*—

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

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

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

614 c. A person may not receive more than \$200,000 in annual
615 tax credits for all approved community contributions made in any
616 one year.

617 d. All proposals for the granting of the tax credit require
618 the prior approval of the Department of Economic Opportunity.

619 e. The total amount of tax credits which may be granted for



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620 all programs approved under this paragraph, s. 220.183, and s.
621 624.5105 is \$10.5 million in the 2018-2019 fiscal year, \$17
622 million ~~\$21.4 million~~ in the 2019-2020 ~~2017-2018~~ fiscal year,
623 and \$10.5 million in each fiscal year thereafter for projects
624 that provide housing opportunities for persons with special
625 needs or homeownership opportunities for low-income households
626 or very-low-income households and \$3.5 million each fiscal year
627 for all other projects. As used in this paragraph, the term
628 "person with special needs" has the same meaning as in s.
629 420.0004 and the terms "low-income person," "low-income
630 household," "very-low-income person," and "very-low-income
631 household" have the same meanings as in s. 420.9071.

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

635 2. Eligibility requirements.-

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

638 (I) Cash or other liquid assets;

639 (II) Real property, including 100 percent ownership of a
640 real property holding company;

641 (III) Goods or inventory; or

642 (IV) Other physical resources identified by the Department
643 of Economic Opportunity.

644
645 For purposes of this sub-subparagraph, the term "real property
646 holding company" means a Florida entity, such as a Florida
647 limited liability company, that is wholly owned by the person;
648 is the sole owner of real property, as defined in s.



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649 192.001(12), located in the state; is disregarded as an entity
650 for federal income tax purposes pursuant to 26 C.F.R. s.
651 301.7701-3(b)(1)(ii); and at the time of contribution to an
652 eligible sponsor, has no material assets other than the real
653 property and any other property that qualifies as a community
654 contribution.

655 b. All community contributions must be reserved exclusively
656 for use in a project. As used in this sub-subparagraph, the term
657 "project" means activity undertaken by an eligible sponsor which
658 is designed to construct, improve, or substantially rehabilitate
659 housing that is affordable to low-income households or very-low-
660 income households; designed to provide housing opportunities for
661 persons with special needs; designed to provide commercial,
662 industrial, or public resources and facilities; or designed to
663 improve entrepreneurial and job-development opportunities for
664 low-income persons. A project may be the investment necessary to
665 increase access to high-speed broadband capability in a rural
666 community that had an enterprise zone designated pursuant to
667 chapter 290 as of May 1, 2015, including projects that result in
668 improvements to communications assets that are owned by a
669 business. A project may include the provision of museum
670 educational programs and materials that are directly related to
671 a project approved between January 1, 1996, and December 31,
672 1999, and located in an area which was in an enterprise zone
673 designated pursuant to s. 290.0065 as of May 1, 2015. This
674 paragraph does not preclude projects that propose to construct
675 or rehabilitate housing for low-income households or very-low-
676 income households on scattered sites or housing opportunities
677 for persons with special needs. With respect to housing,



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678 contributions may be used to pay the following eligible special
679 needs, low-income, and very-low-income housing-related
680 activities:

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

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

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

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

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

698 (I) A community action program;

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

704 (III) A neighborhood housing services corporation;

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

706 (V) A community redevelopment agency created under s.



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707 163.356;
708 (VI) A historic preservation district agency or
709 organization;
710 (VII) A local workforce development board;
711 (VIII) A direct-support organization as provided in s.
712 1009.983;
713 (IX) An enterprise zone development agency created under s.
714 290.0056;
715 (X) A community-based organization incorporated under
716 chapter 617 which is recognized as educational, charitable, or
717 scientific pursuant to s. 501(c)(3) of the Internal Revenue Code
718 and whose bylaws and articles of incorporation include
719 affordable housing, economic development, or community
720 development as the primary mission of the corporation;
721 (XI) Units of local government;
722 (XII) Units of state government; or
723 (XIII) Any other agency that the Department of Economic
724 Opportunity designates by rule.
725
726 A contributing person may not have a financial interest in the
727 eligible sponsor.
728 d. The project must be located in an area which was in an
729 enterprise zone designated pursuant to chapter 290 as of May 1,
730 2015, or a Front Porch Florida Community, unless the project
731 increases access to high-speed broadband capability in a rural
732 community that had an enterprise zone designated pursuant to
733 chapter 290 as of May 1, 2015, but is physically located outside
734 the designated rural zone boundaries. Any project designed to
735 construct or rehabilitate housing for low-income households or



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736 very-low-income households or housing opportunities for persons
737 with special needs is exempt from the area requirement of this
738 sub-subparagraph.

739 e.(I) If, during the first 10 business days of the state
740 fiscal year, eligible tax credit applications for projects that
741 provide housing opportunities for persons with special needs or
742 homeownership opportunities for low-income households or very-
743 low-income households are received for less than the annual tax
744 credits available for those projects, the Department of Economic
745 Opportunity shall grant tax credits for those applications and
746 grant remaining tax credits on a first-come, first-served basis
747 for subsequent eligible applications received before the end of
748 the state fiscal year. If, during the first 10 business days of
749 the state fiscal year, eligible tax credit applications for
750 projects that provide housing opportunities for persons with
751 special needs or homeownership opportunities for low-income
752 households or very-low-income households are received for more
753 than the annual tax credits available for those projects, the
754 Department of Economic Opportunity shall grant the tax credits
755 for those applications as follows:

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

760 (B) If tax credit applications submitted for approved
761 projects of an eligible sponsor exceed \$200,000 in total, the
762 amount of tax credits granted pursuant to sub-sub-sub-
763 subparagraph (A) shall be subtracted from the amount of
764 available tax credits, and the remaining credits shall be



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765 granted to each approved tax credit application on a pro rata
766 basis.

767 (II) If, during the first 10 business days of the state
768 fiscal year, eligible tax credit applications for projects other
769 than those that provide housing opportunities for persons with
770 special needs or homeownership opportunities for low-income
771 households or very-low-income households are received for less
772 than the annual tax credits available for those projects, the
773 Department of Economic Opportunity shall grant tax credits for
774 those applications and shall grant remaining tax credits on a
775 first-come, first-served basis for subsequent eligible
776 applications received before the end of the state fiscal year.
777 If, during the first 10 business days of the state fiscal year,
778 eligible tax credit applications for projects other than those
779 that provide housing opportunities for persons with special
780 needs or homeownership opportunities for low-income households
781 or very-low-income households are received for more than the
782 annual tax credits available for those projects, the Department
783 of Economic Opportunity shall grant the tax credits for those
784 applications on a pro rata basis.

785 3. Application requirements.-

786 a. An eligible sponsor seeking to participate in this
787 program must submit a proposal to the Department of Economic
788 Opportunity which sets forth the name of the sponsor, a
789 description of the project, and the area in which the project is
790 located, together with such supporting information as is
791 prescribed by rule. The proposal must also contain a resolution
792 from the local governmental unit in which the project is located
793 certifying that the project is consistent with local plans and



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794 regulations.

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

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

813 4. Administration.—

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

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

822 c. The Department of Economic Opportunity shall



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823 periodically monitor all projects in a manner consistent with
824 available resources to ensure that resources are used in
825 accordance with this paragraph; however, each project must be
826 reviewed at least once every 2 years.

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

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

850 (p) *Section 501(c)(3) organizations.*—

851 1. ~~Also~~ Exempt from the tax imposed by this chapter are



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852 sales or leases to organizations determined by the Internal
853 Revenue Service to be currently exempt from federal income tax
854 pursuant to s. 501(c)(3) of the Internal Revenue Code of 1986,
855 as amended, if such leases or purchases are used in carrying on
856 their customary nonprofit activities, unless such organizations
857 are subject to a final disqualification order issued by the
858 Department of Agriculture and Consumer Services pursuant to s.
859 496.430.

860 2. Exempt from the tax imposed by this chapter is tangible
861 personal property purchased for resale by a dealer and
862 subsequently donated to an organization determined by the
863 Internal Revenue Service to be currently exempt from federal
864 income tax pursuant to s. 501(c)(3) of the Internal Revenue Code
865 of 1986, as amended, unless such organization is subject to a
866 final disqualification order issued by the Department of
867 Agriculture and Consumer Services pursuant to s. 496.430. As
868 used in this subparagraph, the term "donate" means any transfer
869 of title or possession of tangible personal property to a s.
870 501(c)(3) organization for no consideration.

871 (ff) *Certain electricity or steam uses.*—

872 1. Subject to the provisions of subparagraph 4., charges
873 for electricity or steam used to operate machinery and equipment
874 at a fixed location in this state when such machinery and
875 equipment is used to manufacture, process, compound, produce, or
876 prepare for shipment items of tangible personal property for
877 sale, or to operate pollution control equipment, recycling
878 equipment, maintenance equipment, or monitoring or control
879 equipment used in such operations are exempt to the extent
880 provided in this paragraph. If 75 percent or more of the



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881 electricity or steam used at the fixed location is used to
882 operate qualifying machinery or equipment, 100 percent of the
883 charges for electricity or steam used at the fixed location are
884 exempt. If less than 75 percent but 50 percent or more of the
885 electricity or steam used at the fixed location is used to
886 operate qualifying machinery or equipment, 50 percent of the
887 charges for electricity or steam used at the fixed location are
888 exempt. If less than 50 percent of the electricity or steam used
889 at the fixed location is used to operate qualifying machinery or
890 equipment, none of the charges for electricity or steam used at
891 the fixed location are exempt.

892 2. This exemption applies only to industries classified
893 under SIC Industry Major Group Numbers 10, 12, 13, 14, 20, 22,
894 23, 24, 25, 26, 27, 28, 29, 30, 31, 32, 33, 34, 35, 36, 37, 38,
895 and 39 and Industry Group Number 212 and industries classified
896 under NAICS code 423930. As used in this paragraph, "SIC" means
897 those classifications contained in the Standard Industrial
898 Classification Manual, 1987, as published by the Office of
899 Management and Budget, Executive Office of the President. As
900 used in this subparagraph, the term "NAICS" means those
901 classifications contained in the North American Industry
902 Classification System, as published in 2007 by the Office of
903 Management and Budget, Executive Office of the President.

904 3. Possession by a seller of a written certification by the
905 purchaser, certifying the purchaser's entitlement to an
906 exemption permitted by this subsection, relieves the seller from
907 the responsibility of collecting the tax on the nontaxable
908 amounts, and the department shall look solely to the purchaser
909 for recovery of such tax if it determines that the purchaser was



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910 not entitled to the exemption.

911 4. Such exemption shall be applied as follows: beginning
912 July 1, 2000, 100 percent of the charges for such electricity or
913 steam shall be exempt.

914 (ooo) Recycling roll off containers.-Recycling roll off
915 containers purchased by a business whose primary business
916 activity is within the industry classified under NAICS code
917 423930 and which are used exclusively for business activities
918 within the industry classified under NAICS code 423930 are
919 exempt from the tax imposed by this chapter. As used in this
920 paragraph, the term "NAICS" means those classifications
921 contained in the North American Industry Classification System,
922 as published in 2007 by the Office of Management and Budget,
923 Executive Office of the President.

924 Section 22. Subsection (11) of section 212.12, Florida
925 Statutes, is amended to read:

926 212.12 Dealer's credit for collecting tax; penalties for
927 noncompliance; powers of Department of Revenue in dealing with
928 delinquents; brackets applicable to taxable transactions;
929 records required.-

930 (11) The department shall make available in an electronic
931 format or otherwise the tax amounts and brackets applicable to
932 all taxable transactions that occur in counties that have a
933 surtax at a rate other than 1 percent which would otherwise have
934 been transactions taxable at the rate of 6 percent. Likewise,
935 the department shall make available in an electronic format or
936 otherwise the tax amounts and brackets applicable to
937 transactions taxable at 4.35 percent pursuant to s.
938 212.05(1)(e)1.c. or the applicable tax rate pursuant to s.



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939 212.031(1) and on transactions which would otherwise have been
940 so taxable in counties which have adopted a discretionary sales
941 surtax.

942 Section 23. Section 212.205, Florida Statutes, is created
943 to read:

944 212.205 Sales tax distribution reporting.—By March 15 of
945 each year, each person who received a distribution pursuant to
946 s. 212.20(6)(d)6.b.-f. in the preceding calendar year shall
947 report to the Office of Economic and Demographic Research the
948 following information:

949 (1) An itemized accounting of all expenditures of the funds
950 distributed in the preceding calendar year, including amounts
951 spent on debt service.

952 (2) A statement indicating what portion of the distributed
953 funds have been pledged for debt service.

954 (3) The original principal amount, and current debt service
955 schedule of any bonds or other borrowing for which the
956 distributed funds have been pledged for debt service.

957 Section 24. Section 218.135, Florida Statutes, is created
958 to read:

959 218.135 Offset for tax loss associated with reductions in
960 value of certain citrus fruit packing and processing equipment.—

961 (1) For the 2018-2019 fiscal year, the Legislature shall
962 appropriate moneys to offset the reductions in ad valorem tax
963 revenue experienced by fiscally constrained counties, as defined
964 in s. 218.67(1), which occur as a direct result of the
965 implementation of s. 193.4516. The moneys appropriated for this
966 purpose shall be distributed in January 2019 among the fiscally
967 constrained counties based on each county's proportion of the



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968 total reduction in ad valorem tax revenue resulting from the
969 implementation s. 193.4516.

970 (2) On or before November 15, 2018, each fiscally
971 constrained county shall apply to the Department of Revenue to
972 participate in the distribution of the appropriation and provide
973 documentation supporting the county's estimated reduction in ad
974 valorem tax revenue in the form and manner prescribed by the
975 department. The documentation must include an estimate of the
976 reduction in taxable value directly attributable to the
977 implementation of s. 193.4516 for all county taxing
978 jurisdictions within the county and shall be prepared by the
979 property appraiser in each fiscally constrained county. The
980 documentation shall also include the county millage rates
981 applicable in all such jurisdictions for the current year. For
982 purposes of this section, each fiscally constrained county's
983 reduction in ad valorem tax revenue shall be calculated as 95
984 percent of the estimated reduction in taxable value multiplied
985 by the applicable millage rate for each county taxing
986 jurisdiction in the current year. If a fiscally constrained
987 county fails to apply for the distribution, its share shall
988 revert to the fund from which the appropriation was made.

989 Section 25. For the 2018-2019 fiscal year, the sum of
990 \$650,000 in nonrecurring funds is appropriated from the General
991 Revenue Fund to the Department of Revenue to implement the
992 provisions of s. 218.135, Florida Statutes.

993 Section 26. Paragraph (c) of subsection (1) of section
994 220.183, Florida Statutes, is amended to read:

995 220.183 Community contribution tax credit.-

996 (1) AUTHORIZATION TO GRANT COMMUNITY CONTRIBUTION TAX



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997 CREDITS; LIMITATIONS ON INDIVIDUAL CREDITS AND PROGRAM
998 SPENDING.—

999 (c) The total amount of tax credit which may be granted for
1000 all programs approved under this section, s. 212.08(5)(p), and
1001 s. 624.5105 is \$10.5 million in the 2018-2019 fiscal year, \$17
1002 million ~~\$21.4 million~~ in the 2019-2020 ~~2017-2018~~ fiscal year,
1003 and \$10.5 million in each fiscal year thereafter for projects
1004 that provide housing opportunities for persons with special
1005 needs as defined in s. 420.0004 and homeownership opportunities
1006 for low-income households or very-low-income households as
1007 defined in s. 420.9071 and \$3.5 million each fiscal year for all
1008 other projects.

1009 Section 27. Paragraph (f) of subsection (2) of section
1010 220.1845, Florida Statutes, is amended to read:

1011 220.1845 Contaminated site rehabilitation tax credit.—

1012 (2) AUTHORIZATION FOR TAX CREDIT; LIMITATIONS.—

1013 (f) The total amount of the tax credits which may be
1014 granted under this section is \$21 million in the 2018-2019
1015 fiscal year and \$10 million each fiscal year thereafter.

1016 Section 28. Effective January 1, 2019, subsection (9) of
1017 section 318.14, Florida Statutes, is amended to read:

1018 318.14 Noncriminal traffic infractions; exception;
1019 procedures.—

1020 (9) Any person who does not hold a commercial driver
1021 license or commercial learner's permit and who is cited while
1022 driving a noncommercial motor vehicle for an infraction under
1023 this section other than a violation of s. 316.183(2), s.
1024 316.187, or s. 316.189 when the driver exceeds the posted limit
1025 by 30 miles per hour or more, s. 320.0605, s. 320.07(3)(a) or



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1026 (b), s. 322.065, s. 322.15(1), s. 322.61, or s. 322.62 may, in
1027 lieu of a court appearance, elect to attend in the location of
1028 his or her choice within this state a basic driver improvement
1029 course approved by the Department of Highway Safety and Motor
1030 Vehicles. In such a case, adjudication must be withheld, any
1031 civil penalty that is imposed by s. 318.18(3) must be reduced by
1032 18 percent, and points, as provided by s. 322.27, may not be
1033 assessed. However, a person may not make an election under this
1034 subsection if the person has made an election under this
1035 subsection in the preceding 12 months. A person may not make
1036 more than five elections within his or her lifetime under this
1037 subsection. The requirement for community service under s.
1038 318.18(8) is not waived by a plea of nolo contendere or by the
1039 withholding of adjudication of guilt by a court. ~~If a person~~
1040 ~~makes an election to attend a basic driver improvement course~~
1041 ~~under this subsection, 18 percent of the civil penalty imposed~~
1042 ~~under s. 318.18(3) shall be deposited in the State Courts~~
1043 ~~Revenue Trust Fund; however, that portion is not revenue for~~
1044 ~~purposes of s. 28.36 and may not be used in establishing the~~
1045 ~~budget of the clerk of the court under that section or s. 28.35.~~

1046 Section 29. Effective January 1, 2019, paragraph (b) of
1047 subsection (1) of section 318.15, Florida Statutes, is amended
1048 to read:

1049 318.15 Failure to comply with civil penalty or to appear;
1050 penalty.—

1051 (1)

1052 (b) However, a person who elects to attend driver
1053 improvement school and has paid the civil penalty as provided in
1054 s. 318.14(9), but who subsequently fails to attend the driver



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1055 improvement school within the time specified by the court is
1056 ~~shall be~~ deemed to have admitted the infraction and shall be
1057 adjudicated guilty. If the person received ~~In such a case in~~
1058 ~~which there was~~ an 18-percent reduction pursuant to s. 318.14(9)
1059 ~~as it existed before February 1, 2009,~~ the person must pay the
1060 clerk of the court that amount and a processing fee of up to
1061 \$18, after which ~~no~~ additional penalties, court costs, or
1062 surcharges may not ~~shall~~ be imposed for the violation. In all
1063 other such cases, the person must pay the clerk a processing fee
1064 of up to \$18, after which ~~no~~ additional penalties, court costs,
1065 or surcharges may not ~~shall~~ be imposed for the violation. The
1066 clerk of the court shall notify the department of the person's
1067 failure to attend driver improvement school and points shall be
1068 assessed pursuant to s. 322.27.

1069 Section 30. Paragraphs (m) and (n) of subsection (4) of
1070 section 320.08, Florida Statutes, are amended to read:

1071 320.08 License taxes.—Except as otherwise provided herein,
1072 there are hereby levied and imposed annual license taxes for the
1073 operation of motor vehicles, mopeds, motorized bicycles as
1074 defined in s. 316.003(3), tri-vehicles as defined in s. 316.003,
1075 and mobile homes as defined in s. 320.01, which shall be paid to
1076 and collected by the department or its agent upon the
1077 registration or renewal of registration of the following:

1078 (4) HEAVY TRUCKS, TRUCK TRACTORS, FEES ACCORDING TO GROSS
1079 VEHICLE WEIGHT.—

1080 (m) Notwithstanding the declared gross vehicle weight, a
1081 truck tractor used within the state ~~a 150-mile radius of its~~
1082 ~~home address~~ is eligible for a license plate for a fee of \$324
1083 flat if:



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1084 1. The truck tractor is used exclusively for hauling
1085 forestry products; or

1086 2. The truck tractor is used primarily for the hauling of
1087 forestry products, and is also used for the hauling of
1088 associated forestry harvesting equipment used by the owner of
1089 the truck tractor.

1090
1091 Of the fee imposed by this paragraph, \$84 shall be deposited
1092 into the General Revenue Fund.

1093 (n) A truck tractor or heavy truck, not operated as a for-
1094 hire vehicle and, which is engaged exclusively in transporting
1095 raw, unprocessed, and nonmanufactured agricultural or
1096 horticultural products within the state ~~a 150-mile radius of its~~
1097 ~~home address~~, is eligible for a restricted license plate for a
1098 fee of:

1099 1. If such vehicle's declared gross vehicle weight is less
1100 than 44,000 pounds, \$87.75 flat, of which \$22.75 shall be
1101 deposited into the General Revenue Fund.

1102 2. If such vehicle's declared gross vehicle weight is
1103 44,000 pounds or more and such vehicle only transports from the
1104 point of production to the point of primary manufacture; to the
1105 point of assembling the same; or to a shipping point of a rail,
1106 water, or motor transportation company, \$324 flat, of which \$84
1107 shall be deposited into the General Revenue Fund.

1108
1109 Such not-for-hire truck tractors and heavy trucks used
1110 exclusively in transporting raw, unprocessed, and
1111 nonmanufactured agricultural or horticultural products may be
1112 incidentally used to haul farm implements and fertilizers



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1113 delivered direct to the growers. The department may require any
1114 documentation deemed necessary to determine eligibility before
1115 ~~prior to~~ issuance of this license plate. For the purpose of this
1116 paragraph, "not-for-hire" means the owner of the motor vehicle
1117 must also be the owner of the raw, unprocessed, and
1118 nonmanufactured agricultural or horticultural product, or the
1119 user of the farm implements and fertilizer being delivered.

1120 Section 31. Subsection (4) of section 376.30781, Florida
1121 Statutes, is amended to read:

1122 376.30781 Tax credits for rehabilitation of drycleaning-
1123 solvent-contaminated sites and brownfield sites in designated
1124 brownfield areas; application process; rulemaking authority;
1125 revocation authority.-

1126 (4) The Department of Environmental Protection is
1127 responsible for allocating the tax credits provided for in s.
1128 220.1845, which may not exceed a total of \$21 million in tax
1129 credits in fiscal year 2018-2019 and \$10 million in tax credits
1130 each fiscal year thereafter.

1131 Section 32. Paragraph (c) of subsection (1) of section
1132 624.5105, Florida Statutes, is amended to read:

1133 624.5105 Community contribution tax credit; authorization;
1134 limitations; eligibility and application requirements;
1135 administration; definitions; expiration.-

1136 (1) AUTHORIZATION TO GRANT TAX CREDITS; LIMITATIONS.-

1137 (c) The total amount of tax credit which may be granted for
1138 all programs approved under this section and ss. 212.08(5)(p)
1139 and 220.183 is \$10.5 million in the 2018-2019 fiscal year, \$17
1140 million ~~\$21.4 million~~ in the 2019-2020 ~~2017-2018~~ fiscal year,
1141 and \$10.5 million in each fiscal year thereafter for projects



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1142 that provide housing opportunities for persons with special
1143 needs as defined in s. 420.0004 or homeownership opportunities
1144 for low-income or very-low-income households as defined in s.
1145 420.9071 and \$3.5 million each fiscal year for all other
1146 projects.

1147 Section 33. Effective January 1, 2019, subsection (3) of
1148 section 741.01, Florida Statutes, is amended to read:

1149 741.01 County court judge or clerk of the circuit court to
1150 issue marriage license; fee.—

1151 (3) An additional fee of \$25 shall be paid to the clerk
1152 upon receipt of the application for issuance of a marriage
1153 license. The moneys collected shall be remitted by the clerk to
1154 the Department of Revenue, monthly, for deposit in the State
1155 Courts Revenue Trust Fund ~~General Revenue Fund~~.

1156 Section 34. Clothing and school supplies; sales tax
1157 holiday.—

1158 (1) The tax levied under chapter 212, Florida Statutes, may
1159 not be collected during the period from August 3, 2018, through
1160 August 5, 2018, on the retail sale of:

1161 (a) Clothing, wallets, or bags, including handbags,
1162 backpacks, fanny packs, and diaper bags, but excluding
1163 briefcases, suitcases, and other garment bags, having a sales
1164 price of \$60 or less per item. As used in this paragraph, the
1165 term "clothing" means:

1166 1. Any article of wearing apparel intended to be worn on or
1167 about the human body, excluding watches, watchbands, jewelry,
1168 umbrellas, and handkerchiefs; and

1169 2. All footwear, excluding skis, swim fins, roller blades,
1170 and skates.



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1171 (b) School supplies having a sales price of \$15 or less per
1172 item. As used in this paragraph, the term "school supplies"
1173 means pens, pencils, erasers, crayons, notebooks, notebook
1174 filler paper, legal pads, binders, lunch boxes, construction
1175 paper, markers, folders, poster board, composition books, poster
1176 paper, scissors, cellophane tape, glue or paste, rulers,
1177 computer disks, protractors, compasses, and calculators.

1178 (2) The tax exemptions provided in this section do not
1179 apply to sales within a theme park or entertainment complex as
1180 defined in s. 509.013(9), Florida Statutes, within a public
1181 lodging establishment as defined in s. 509.013(4), Florida
1182 Statutes, or within an airport as defined in s. 330.27(2),
1183 Florida Statutes.

1184 (3) The tax exemptions provided in this section may apply
1185 at the option of a dealer if less than 5 percent of the dealer's
1186 gross sales of tangible personal property in the prior calendar
1187 year are comprised of items that would be exempt under this
1188 section. If a qualifying dealer chooses not to participate in
1189 the tax holiday, by August 1, 2018, the dealer must notify the
1190 Department of Revenue in writing of its election to collect
1191 sales tax during the holiday and must post a copy of that notice
1192 in a conspicuous location at its place of business.

1193 (4) The Department of Revenue may, and all conditions are
1194 deemed met to, adopt emergency rules pursuant to s. 120.54(4),
1195 Florida Statutes, to administer this section.

1196 (5) For the 2017-2018 fiscal year, the sum of \$243,814 in
1197 nonrecurring funds is appropriated from the General Revenue Fund
1198 to the Department of Revenue for the purpose of implementing
1199 this section. Funds remaining unexpended or unencumbered from



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1200 this appropriation as of June 30, 2018, shall revert and be
1201 reappropriated for the same purpose in the 2018-2019 fiscal
1202 year.

1203 (6) This section shall take effect upon this act becoming a
1204 law.

1205 Section 35. Disaster preparedness supplies; sales tax
1206 holiday.-

1207 (1) The tax levied under chapter 212, Florida Statutes, may
1208 not be collected during the period from June 1, 2018, through
1209 June 7, 2018, on the retail sale of:

1210 (a) A portable self-powered light source selling for \$20 or
1211 less.

1212 (b) A portable self-powered radio, two-way radio, or
1213 weather-band radio selling for \$50 or less.

1214 (c) A tarpaulin or other flexible waterproof sheeting
1215 selling for \$50 or less.

1216 (d) An item normally sold as, or generally advertised as, a
1217 ground anchor system or tie-down kit and selling for \$50 or
1218 less.

1219 (e) A gas or diesel fuel tank selling for \$25 or less.

1220 (f) A package of AAA-cell, AA-cell, C-cell, D-cell, 6-volt,
1221 or 9- volt batteries, excluding automobile and boat batteries,
1222 selling for \$30 or less.

1223 (g) A nonelectric food storage cooler selling for \$30 or
1224 less.

1225 (h) A portable generator used to provide light or
1226 communications or preserve food in the event of a power outage
1227 and selling for \$750 or less.

1228 (i) Reusable ice selling for \$10 or less.



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1229 (2) The Department of Revenue may, and all conditions are
1230 deemed met to, adopt emergency rules pursuant to s. 120.54(4),
1231 Florida Statutes, to administer this section.

1232 (3) The tax exemptions provided in this section do not
1233 apply to sales within a theme park or entertainment complex as
1234 defined in s. 509.013(9), Florida Statutes, within a public
1235 lodging establishment as defined in s. 509.013(4), Florida
1236 Statutes, or within an airport as defined in s. 330.27(2),
1237 Florida Statutes.

1238 (4) For the 2017-2018 fiscal year, the sum of \$70,072 in
1239 nonrecurring funds is appropriated from the General Revenue Fund
1240 to the Department of Revenue for the purpose of implementing
1241 this section.

1242 (5) This section shall take effect upon this act becoming a
1243 law.

1244 Section 36. Equipment used to generate emergency electric
1245 energy.-

1246 (1) The purchase of any equipment to generate emergency
1247 electric energy at a nursing home facility as defined in s.
1248 400.021(12) or an assisted living facility as defined in s.
1249 429.02(5), is exempt from the tax imposed under chapter 212,
1250 Florida Statutes, during the period from July 1, 2017, through
1251 December 31, 2018. The electric energy that is generated must be
1252 used at the home or facility and meet the energy needs for
1253 emergency generation for that size and class of facility.

1254 (2) The purchaser of the equipment must provide the dealer
1255 with an affidavit certifying that the equipment will only be
1256 used as provided in subsection (1).

1257 (3) The exemption provided in subsection (1) is limited to



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1258 a maximum of \$15,000 in tax for the purchase of equipment for
1259 any single facility.

1260 (4) (a) The exemption under this section may be applied at
1261 the time of purchase or is available through a refund from the
1262 Department of Revenue of previously paid taxes. For purchases
1263 made before the effective date of this section, an application
1264 for refund must be submitted to the department within 6 months
1265 after the effective date of this section. For purchases made on
1266 or after the effective date of this section, if the exemption
1267 was not applied to the purchase, an application for refund must
1268 be submitted to the department within 6 months after the date of
1269 purchase.

1270 (b) The purchaser of the emergency electric equipment
1271 applying for a refund under this subsection must provide the
1272 department with an affidavit certifying that the equipment will
1273 only be used as provided in subsection (1).

1274 (5) A person furnishing a false affidavit to the dealer
1275 pursuant to subsection (2) or the Department of Revenue pursuant
1276 to subsection (4) is subject to the penalty set forth in s.
1277 212.085 and as otherwise authorized by law.

1278 (6) The Department of Revenue may, and all conditions are
1279 deemed met to, adopt emergency rules pursuant to s. 120.54(4),
1280 Florida Statutes, to administer this section.

1281 (7) Notwithstanding any other law, emergency rules adopted
1282 pursuant to subsection (6) are effective for 6 months after
1283 adoption and may be renewed during the pendency of procedures to
1284 adopt permanent rules addressing the subject of the emergency
1285 rules.

1286 (8) This section is considered a revenue law for the



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1287 purposes of ss. 213.05 and 213.06, Florida Statutes, and s.
1288 72.011, Florida Statutes, applies to this section.

1289 (9) This section shall take effect upon becoming a law and
1290 operates retroactively to July 1, 2017.

1291 Section 37. Fencing materials used in agriculture.-

1292 (1) The purchase of fencing materials used in the repair of
1293 farm fences on land classified as agricultural under s. 193.461,
1294 Florida Statutes, is exempt from the tax imposed under chapter
1295 212, Florida Statutes, during the period from September 10,
1296 2017, through May 31, 2018, if the fencing materials will be or
1297 were used to repair damage to fences that occurred as a direct
1298 result of the impact of Hurricane Irma. The exemption provided
1299 by this section is available only through a refund from the
1300 Department of Revenue of previously paid taxes.

1301 (2) To receive a refund pursuant to this section, the owner
1302 of the fencing materials or the real property into which the
1303 fencing materials were incorporated must apply to the Department
1304 of Revenue by December 31, 2018. The refund application must
1305 include the following information:

1306 (a) The name and address of the person claiming the refund.

1307 (b) The address and assessment roll parcel number of the
1308 agricultural land in which the fencing materials was or will be
1309 used.

1310 (c) The sales invoice or other proof of purchase of the
1311 fencing materials, showing the amount of sales tax paid, the
1312 date of purchase, and the name and address of the dealer from
1313 whom the materials were purchased.

1314 (d) An affidavit executed by the owner of the fencing
1315 materials or the real property into which the fencing materials



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1316 were or will be incorporated, including a statement that the
1317 fencing materials were or will be used to repair fencing damaged
1318 as a direct result of the impact of Hurricane Irma.

1319 (3) A person furnishing a false affidavit to the Department
1320 of Revenue pursuant to subsection (2) is subject to the penalty
1321 set forth in s. 212.085 and as otherwise authorized by law.

1322 (4) The Department of Revenue may, and all conditions are
1323 deemed met to, adopt emergency rules pursuant to s. 120.54(4),
1324 Florida Statutes, to administer this section.

1325 (5) Notwithstanding any other law, emergency rules adopted
1326 pursuant to subsection (4) are effective for 6 months after
1327 adoption and may be renewed during the pendency of procedures to
1328 adopt permanent rules addressing the subject of the emergency
1329 rules.

1330 (6) This section is considered a revenue law for the
1331 purposes of ss. 213.05 and 213.06, Florida Statutes, and s.
1332 72.011, Florida Statutes, applies to this section.

1333 (7) This section shall take effect upon becoming a law and
1334 operates retroactively to September 10, 2017.

1335 Section 38. Building materials used in the repair of
1336 nonresidential farm buildings damaged by Hurricane Irma.-

1337 (1) Building materials used to repair a nonresidential farm
1338 building damaged as a direct result of the impact of Hurricane
1339 Irma and purchased during the period from September 10, 2017,
1340 through May 31, 2018, are exempt from the tax imposed under
1341 chapter 212, Florida Statutes. The exemption provided by this
1342 section is available only through a refund of previously paid
1343 taxes.

1344 (2) For purposes of the exemption provided in this section,



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1345 the term:

1346 (a) "Building materials" means tangible personal property
1347 that becomes a component part of a nonresidential farm building.

1348 (b) "Nonresidential farm building" has the same meaning as
1349 in s. 604.50, Florida Statutes.

1350 (3) To receive a refund pursuant to this section, the owner
1351 of the building materials or of the real property into which the
1352 building materials will be or were incorporated must apply to
1353 the Department of Revenue by December 31, 2018. The refund
1354 application must include the following information:

1355 (a) The name and address of the person claiming the refund.

1356 (b) The address and assessment roll parcel number of the
1357 real property where the building materials were or will be used.

1358 (c) The sales invoice or other proof of purchase of the
1359 building materials, showing the amount of sales tax paid, the
1360 date of purchase, and the name and address of the dealer from
1361 whom the materials were purchased.

1362 (d) An affidavit executed by the owner of the building
1363 materials or the real property into which the building materials
1364 will be or were incorporated, including a statement that the
1365 building materials were or will be used to repair the
1366 nonresidential farm building damaged as a direct result of the
1367 impact of Hurricane Irma.

1368 (4) A person furnishing a false affidavit to the Department
1369 of Revenue pursuant to subsection (3) is subject to the penalty
1370 set forth in s. 212.085 and as otherwise provided by law.

1371 (5) The Department of Revenue may, and all conditions are
1372 deemed met to, adopt emergency rules pursuant to s. 120.54(4),
1373 Florida Statutes, to administer this section.



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1374 (6) Notwithstanding any other law, emergency rules adopted
1375 pursuant to subsection (5) are effective for 6 months after
1376 adoption and may be renewed during the pendency of procedures to
1377 adopt permanent rules addressing the subject of the emergency
1378 rules.

1379 (7) This section is considered a revenue law for the
1380 purposes of ss. 213.05 and 213.06, Florida Statutes, and s.
1381 72.011, Florida Statutes, applies to this section.

1382 (8) This section shall take effect upon becoming a law and
1383 operates retroactively to September 10, 2017.

1384 Section 39. Refund of fuel taxes used for agricultural
1385 shipment after Hurricane Irma.—

1386 (1) Fuel purchased and used in this state during the period
1387 from September 10, 2017, through June 30, 2018, which is or was
1388 used in any motor vehicle driven or operated upon the public
1389 highways of this state for agricultural shipment is exempt from
1390 all state and county taxes authorized or imposed under parts I
1391 and II of chapter 206, Florida Statutes, excluding the taxes
1392 imposed under s. 206.41(1)(a) and (h), Florida Statutes. The
1393 exemption provided by this section is available to the fuel
1394 purchaser in an amount equal to the fuel tax imposed on fuel
1395 that was purchased for agricultural shipment during the period
1396 from September 10, 2017, through June 30, 2018. The exemption
1397 provided by this section is only available through a refund from
1398 the Department of Revenue.

1399 (2) For purposes of the exemption provided in this section,
1400 the term:

1401 (a) "Agricultural processing or storage facility" means
1402 property used or useful in separating, cleaning, processing,



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1403 converting, packaging, handling, storing, and other activities
1404 necessary to prepare crops, livestock, related products, and
1405 other products of agriculture, and includes nonfarm facilities
1406 that produce agricultural products in whole or in part through
1407 natural processes, animal husbandry, and apiaries.

1408 (b) "Agricultural product" means the natural products of a
1409 farm, nursery, grove, orchard, vineyard, garden, or apiary,
1410 including livestock as defined in s. 585.01(13).

1411 (c) "Agricultural shipment" means the transport of any
1412 agricultural product from a farm, nursery, grove, orchard,
1413 vineyard, garden, or apiary to an agricultural processing or
1414 storage facility.

1415 (d) "Fuel" means motor fuel or diesel fuel, as those terms
1416 are defined in ss. 206.01 and 206.86, respectively.

1417 (e) "Fuel tax" means all state and county taxes authorized
1418 or imposed under chapter 206, Florida Statutes, on fuel.

1419 (f) "Motor vehicle" and "public highways" have the same
1420 meanings as in s. 206.01, Florida Statutes.

1421 (3) To receive a refund pursuant to this section, the fuel
1422 purchaser must apply to the Department of Revenue by December
1423 31, 2018. The refund application must include the following
1424 information:

1425 (a) The name and address of the person claiming the refund.

1426 (b) The names and addresses of up to three owners of farms,
1427 nurseries, groves, orchards, vineyards, gardens, or apiaries
1428 whose agricultural products were shipped by the person seeking
1429 the refund pursuant to this section.

1430 (c) The sales invoice or other proof of purchase of the
1431 fuel, showing the number of gallons of fuel purchased, the type



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1432 of fuel purchased, the date of purchase, and the name and place
1433 of business of the dealer from whom the fuel was purchased.

1434 (d) The license number or other identification number of
1435 the motor vehicle that used the exempt fuel.

1436 (e) An affidavit executed by the person seeking the refund
1437 pursuant to this section, including a statement that he or she
1438 purchased and used the fuel for which the refund is being
1439 claimed during the period from September 10, 2017, through June
1440 30, 2018, for an agricultural shipment.

1441 (4) A person furnishing a false affidavit to the Department
1442 of Revenue pursuant to subsection (3) is subject to the penalty
1443 set forth in s. 206.11 and as otherwise provided by law.

1444 (5) The tax imposed under s. 212.0501 does not apply to
1445 fuel that is exempt under this section and for which a fuel
1446 purchaser received a refund under this section.

1447 (6) The Department of Revenue may, and all conditions are
1448 deemed met to, adopt emergency rules pursuant to s. 120.54(4),
1449 Florida Statutes, to administer this section.

1450 (7) Notwithstanding any other law, emergency rules adopted
1451 pursuant to subsection (6) are effective for 6 months after
1452 adoption and may be renewed during the pendency of procedures to
1453 adopt permanent rules addressing the subject of the emergency
1454 rules.

1455 (8) This section is considered a revenue law for the
1456 purposes of ss. 213.05 and 213.06, Florida Statutes, and s.
1457 72.011, Florida Statutes, applies to this section.

1458 (9) This section shall take effect upon becoming a law and
1459 operate retroactively to September 10, 2017.

1460 Section 40. Paragraph (m) is added to subsection (8) of



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1461 section 193.155, Florida Statutes, to read:

1462 193.155 Homestead assessments.—Homestead property shall be
1463 assessed at just value as of January 1, 1994. Property receiving
1464 the homestead exemption after January 1, 1994, shall be assessed
1465 at just value as of January 1 of the year in which the property
1466 receives the exemption unless the provisions of subsection (8)
1467 apply.

1468 (8) Property assessed under this section shall be assessed
1469 at less than just value when the person who establishes a new
1470 homestead has received a homestead exemption as of January 1 of
1471 either of the 2 immediately preceding years. A person who
1472 establishes a new homestead as of January 1, 2008, is entitled
1473 to have the new homestead assessed at less than just value only
1474 if that person received a homestead exemption on January 1,
1475 2007, and only if this subsection applies retroactive to January
1476 1, 2008. For purposes of this subsection, a husband and wife who
1477 owned and both permanently resided on a previous homestead shall
1478 each be considered to have received the homestead exemption even
1479 though only the husband or the wife applied for the homestead
1480 exemption on the previous homestead. The assessed value of the
1481 newly established homestead shall be determined as provided in
1482 this subsection.

1483 (m) For purposes of receiving an assessment reduction
1484 pursuant to this subsection, an owner of a homestead property
1485 that was significantly damaged or destroyed as a result of a
1486 named tropical storm or hurricane may elect, in the calendar
1487 year following the named tropical storm or hurricane, to have
1488 the significantly damaged or destroyed homestead deemed to have
1489 been abandoned as of the date of the named tropical storm or



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1490 hurricane even though the owner received a homestead exemption
1491 on the property as of January 1 of the year immediately
1492 following the named tropical storm or hurricane. The election
1493 provided for in this paragraph is available only if the owner
1494 establishes a new homestead as of January 1 of the second year
1495 immediately following the storm or hurricane. This paragraph
1496 shall apply to homestead property damaged or destroyed on or
1497 after January 1, 2017.

1498 Section 41. Paragraph (g) of subsection (7) of section
1499 163.01, Florida Statutes, is amended to read:

1500 163.01 Florida Interlocal Cooperation Act of 1969.—

1501 (7)

1502 (g)1. Notwithstanding any other provisions of this section,
1503 any separate legal entity created under this section, the
1504 membership of which is limited to municipalities and counties of
1505 the state, and which may include a special district in addition
1506 to a municipality or county or both, may acquire, own,
1507 construct, improve, operate, and manage public facilities, or
1508 finance facilities on behalf of any person, relating to a
1509 governmental function or purpose, including, but not limited to,
1510 wastewater facilities, water or alternative water supply
1511 facilities, and water reuse facilities, which may serve
1512 populations within or outside of the members of the entity.

1513 Notwithstanding s. 367.171(7), any separate legal entity created
1514 under this paragraph is not subject to Public Service Commission
1515 jurisdiction. The separate legal entity may not provide utility
1516 services within the service area of an existing utility system
1517 unless it has received the consent of the utility.

1518 2. For purposes of this paragraph, the term:



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1519 a. "Host government" means the governing body of the
1520 county, if the largest number of equivalent residential
1521 connections currently served by a system of the utility is
1522 located in the unincorporated area, or the governing body of a
1523 municipality, if the largest number of equivalent residential
1524 connections currently served by a system of the utility is
1525 located within that municipality's boundaries.

1526 b. "Separate legal entity" means any entity created by
1527 interlocal agreement the membership of which is limited to two
1528 or more special districts, municipalities, or counties of the
1529 state, but which entity is legally separate and apart from any
1530 of its member governments.

1531 c. "System" means a water or wastewater facility or group
1532 of such facilities owned by one entity or affiliate entities.

1533 d. "Utility" means a water or wastewater utility and
1534 includes every person, separate legal entity, lessee, trustee,
1535 or receiver owning, operating, managing, or controlling a
1536 system, or proposing construction of a system, who is providing,
1537 or proposes to provide, water or wastewater service to the
1538 public for compensation.

1539 3. A separate legal entity that seeks to acquire any
1540 utility shall notify the host government in writing by certified
1541 mail about the contemplated acquisition not less than 30 days
1542 before any proposed transfer of ownership, use, or possession of
1543 any utility assets by such separate legal entity. The potential
1544 acquisition notice shall be provided to the legislative head of
1545 the governing body of the host government and to its chief
1546 administrative officer and shall provide the name and address of
1547 a contact person for the separate legal entity and information



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1548 identified in s. 367.071(4) (a) concerning the contemplated
1549 acquisition.

1550 4.a. Within 30 days following receipt of the notice, the
1551 host government may adopt a resolution to become a member of the
1552 separate legal entity, adopt a resolution to approve the utility
1553 acquisition, or adopt a resolution to prohibit the utility
1554 acquisition by the separate legal entity if the host government
1555 determines that the proposed acquisition is not in the public
1556 interest. A resolution adopted by the host government which
1557 prohibits the acquisition may include conditions that would make
1558 the proposal acceptable to the host government.

1559 b. If a host government adopts a membership resolution, the
1560 separate legal entity shall accept the host government as a
1561 member on the same basis as its existing members before any
1562 transfer of ownership, use, or possession of the utility or the
1563 utility facilities. If a host government adopts a resolution to
1564 approve the utility acquisition, the separate legal entity may
1565 complete the acquisition. If a host government adopts a
1566 prohibition resolution, the separate legal entity may not
1567 acquire the utility within that host government's territory
1568 without the specific consent of the host government by future
1569 resolution. If a host government does not adopt a prohibition
1570 resolution or an approval resolution, the separate legal entity
1571 may proceed to acquire the utility after the 30-day notice
1572 period without further notice.

1573 5. After the acquisition or construction of any utility
1574 systems by a separate legal entity created under this paragraph,
1575 revenues or any other income may not be transferred or paid to a
1576 member of a separate legal entity, or to any other special



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1577 district, county, or municipality, from user fees or other
1578 charges or revenues generated from customers that are not
1579 physically located within the jurisdictional or service delivery
1580 boundaries of the member, special district, county, or
1581 municipality receiving the transfer or payment. Any transfer or
1582 payment to a member, special district, or other local government
1583 must be solely from user fees or other charges or revenues
1584 generated from customers that are physically located within the
1585 jurisdictional or service delivery boundaries of the member,
1586 special district, or local government receiving the transfer of
1587 payment.

1588 6. This section is an alternative provision otherwise
1589 provided by law as authorized in s. 4, Art. VIII of the State
1590 Constitution for any transfer of power as a result of an
1591 acquisition of a utility by a separate legal entity from a
1592 municipality, county, or special district.

1593 7. The entity may finance or refinance the acquisition,
1594 construction, expansion, and improvement of such facilities
1595 relating to a governmental function or purpose through the
1596 issuance of its bonds, notes, or other obligations under this
1597 section or as otherwise authorized by law. The entity has all
1598 the powers provided by the interlocal agreement under which it
1599 is created or which are necessary to finance, own, operate, or
1600 manage the public facility, including, without limitation, the
1601 power to establish rates, charges, and fees for products or
1602 services provided by it, the power to levy special assessments,
1603 the power to sell or finance all or a portion of such facility,
1604 and the power to contract with a public or private entity to
1605 manage and operate such facilities or to provide or receive



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1606 facilities, services, or products. Except as may be limited by
1607 the interlocal agreement under which the entity is created, all
1608 of the privileges, benefits, powers, and terms of s. 125.01,
1609 relating to counties, and s. 166.021, relating to
1610 municipalities, are fully applicable to the entity. However,
1611 neither the entity nor any of its members on behalf of the
1612 entity may exercise the power of eminent domain over the
1613 facilities or property of any existing water or wastewater plant
1614 utility system, nor may the entity acquire title to any water or
1615 wastewater plant utility facilities, other facilities, or
1616 property which was acquired by the use of eminent domain after
1617 the effective date of this act. Bonds, notes, and other
1618 obligations issued by the entity are issued on behalf of the
1619 public agencies that are members of the entity.

1620 8. Any entity created under this section may also issue
1621 bond anticipation notes in connection with the authorization,
1622 issuance, and sale of bonds. The bonds may be issued as serial
1623 bonds or as term bonds or both. Any entity may issue capital
1624 appreciation bonds or variable rate bonds. Any bonds, notes, or
1625 other obligations must be authorized by resolution of the
1626 governing body of the entity and bear the date or dates; mature
1627 at the time or times, not exceeding 40 years from their
1628 respective dates; bear interest at the rate or rates; be payable
1629 at the time or times; be in the denomination; be in the form;
1630 carry the registration privileges; be executed in the manner; be
1631 payable from the sources and in the medium or payment and at the
1632 place; and be subject to the terms of redemption, including
1633 redemption prior to maturity, as the resolution may provide. If
1634 any officer whose signature, or a facsimile of whose signature,



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1635 appears on any bonds, notes, or other obligations ceases to be
1636 an officer before the delivery of the bonds, notes, or other
1637 obligations, the signature or facsimile is valid and sufficient
1638 for all purposes as if he or she had remained in office until
1639 the delivery. The bonds, notes, or other obligations may be sold
1640 at public or private sale for such price as the governing body
1641 of the entity shall determine. Pending preparation of the
1642 definitive bonds, the entity may issue interim certificates,
1643 which shall be exchanged for the definitive bonds. The bonds may
1644 be secured by a form of credit enhancement, if any, as the
1645 entity deems appropriate. The bonds may be secured by an
1646 indenture of trust or trust agreement. In addition, the
1647 governing body of the legal entity may delegate, to an officer,
1648 official, or agent of the legal entity as the governing body of
1649 the legal entity may select, the power to determine the time;
1650 manner of sale, public or private; maturities; rate of interest,
1651 which may be fixed or may vary at the time and in accordance
1652 with a specified formula or method of determination; and other
1653 terms and conditions as may be deemed appropriate by the
1654 officer, official, or agent so designated by the governing body
1655 of the legal entity. However, the amount and maturity of the
1656 bonds, notes, or other obligations and the interest rate of the
1657 bonds, notes, or other obligations must be within the limits
1658 prescribed by the governing body of the legal entity and its
1659 resolution delegating to an officer, official, or agent the
1660 power to authorize the issuance and sale of the bonds, notes, or
1661 other obligations.

1662 9. Bonds, notes, or other obligations issued under this
1663 paragraph may be validated as provided in chapter 75. The



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1664 complaint in any action to validate the bonds, notes, or other
1665 obligations must be filed only in the Circuit Court for Leon
1666 County. The notice required to be published by s. 75.06 must be
1667 published in Leon County and in each county that is a member of
1668 the entity issuing the bonds, notes, or other obligations, or in
1669 which a member of the entity is located, and the complaint and
1670 order of the circuit court must be served only on the State
1671 Attorney of the Second Judicial Circuit and on the state
1672 attorney of each circuit in each county that is a member of the
1673 entity issuing the bonds, notes, or other obligations or in
1674 which a member of the entity is located. Section 75.04(2) does
1675 not apply to a complaint for validation brought by the legal
1676 entity.

1677 10. The accomplishment of the authorized purposes of a
1678 legal entity created under this paragraph is in all respects for
1679 the benefit of the people of the state, for the increase of
1680 their commerce and prosperity, and for the improvement of their
1681 health and living conditions. Since the legal entity will
1682 perform essential governmental functions for the public health,
1683 safety, and welfare in accomplishing its purposes, the legal
1684 entity is not required to pay any taxes or assessments of any
1685 kind whatsoever upon any property acquired or used by it for
1686 such purposes or upon any revenues at any time received by it,
1687 whether the property is within or outside the jurisdiction of
1688 members of the entity. The exemption provided in this paragraph
1689 applies regardless of whether the separate legal entity enters
1690 into agreements with private firms or entities to manage,
1691 operate, or improve the utilities owned by the separate legal
1692 entity. The bonds, notes, and other obligations of an entity,



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1693 their transfer, and the income therefrom, including any profits
1694 made on the sale thereof, are at all times free from taxation of
1695 any kind by the state or by any political subdivision or other
1696 agency or instrumentality thereof. The exemption granted in this
1697 subparagraph is not applicable to any tax imposed by chapter 220
1698 on interest, income, or profits on debt obligations owned by
1699 corporations.

1700 Section 42. Subsection (2) of section 206.052, Florida
1701 Statutes, is renumbered as subsection (3), and a new subsection
1702 (2) is added to that section, to read:

1703 206.052 Export of tax-free fuels.-

1704 (2) A terminal supplier may purchase taxable motor fuels
1705 from another terminal supplier at a terminal without paying the
1706 tax imposed pursuant to this part only under the following
1707 circumstances:

1708 (a) The terminal supplier who purchased the motor fuel will
1709 sell the motor fuel to a licensed exporter for immediate export
1710 from the state.

1711 (b) The terminal supplier who purchased the motor fuel has
1712 designated to the terminal supplier who sold the motor fuel the
1713 destination for delivery of the fuel to a location outside the
1714 state.

1715 (c) The terminal supplier who purchased the motor fuel is
1716 licensed in the state of destination and has supplied the
1717 terminal supplier who sold the motor fuel with that license
1718 number.

1719 (d) The licensed exporter has not been barred from making
1720 tax-free exports by the department for violation of s.
1721 206.051(5).



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1722 (e) The terminal supplier who sold the motor fuel to the
1723 other terminal supplier collects and remits to the state of
1724 destination all taxes imposed by the destination state on the
1725 fuel.

1726 Section 43. Effective July 1, 2019, section 206.9826,
1727 Florida Statutes, is created to read:

1728 206.9826 Refund for certain air carriers.—An air carrier
1729 conducting scheduled operations or all-cargo operations that are
1730 authorized under 14 C.F.R. part 121, 14 C.F.R. part 129, or 14
1731 C.F.R. part 135, is entitled to receive a refund of 1.42 cents
1732 per gallon of the taxes imposed by this part on aviation fuel
1733 purchased by such air carrier. The refund provided under this
1734 section plus the refund provided under s. 206.9855 may not
1735 exceed 4.27 cents per gallon of aviation fuel purchased by an
1736 air carrier.

1737 Section 44. The amendments made by this act to ss.
1738 197.3631, 197.572, and 197.573, Florida Statutes, and the
1739 creation by this act of s. 193.0237, Florida Statutes, first
1740 apply to taxes and special assessments levied in 2018.

1741 Section 45. For the 2018-2019 fiscal year, the sum of
1742 \$91,319 in nonrecurring funds is appropriated from the General
1743 Revenue Fund to the Department of Revenue to implement the
1744 provisions of this act.

1745 Section 46. Except as otherwise expressly provided in this
1746 act and except for this section, which shall take effect upon
1747 this act becoming a law, this act shall take effect July 1,
1748 2018.

1749
1750 ===== T I T L E A M E N D M E N T =====



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1751 And the title is amended as follows:

1752 Delete everything before the enacting clause
1753 and insert:

1754 A bill to be entitled

1755 An act relating to taxation; amending s. 28.241, F.S.;
1756 specifying that certain filing fees for trial and
1757 appellate proceedings must be deposited into the State
1758 Courts Revenue Trust Fund rather than the General
1759 Revenue Fund; amending s. 159.621, F.S.; providing a
1760 documentary stamp tax exemption for notes and
1761 mortgages that are given in connection with a loan
1762 made by or on behalf of a housing financing authority;
1763 providing requirements for the exemption; revising
1764 applicability; creating s. 193.0237, F.S.; defining
1765 terms; prohibiting separate ad valorem taxes or non-ad
1766 valorem assessments against the land upon which a
1767 multiple parcel building is located; specifying
1768 requirements for property appraisers in allocating the
1769 value of land containing a multiple parcel building
1770 among the parcels; providing that a condominium,
1771 timeshare, or cooperative may be created within a
1772 parcel in a multiple parcel building; specifying the
1773 allocation of land value to the assessed value of
1774 parcels containing condominiums and of parcels
1775 containing cooperatives; requiring each parcel in a
1776 multiple parcel building to be assigned a tax folio
1777 number; providing an exception; providing construction
1778 relating to the survival and enforceability of
1779 recorded instrument provisions affecting a certain



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1780 parcel in a multiple parcel building; providing
1781 applicability; creating s. 193.4516, F.S.; specifying
1782 a limitation on ad valorem tax assessments for
1783 tangible personal property that is owned and operated
1784 by a citrus fruit packing or processing facility and
1785 that is unused due to the effects of a certain
1786 hurricane or to citrus greening; defining the term
1787 "citrus"; providing retroactive applicability;
1788 amending s. 193.461, F.S.; providing that certain
1789 lands classified for assessment purposes as
1790 agricultural lands which are not being used for
1791 agricultural production must continue to be classified
1792 as agricultural lands until a specified date;
1793 providing construction; providing applicability;
1794 amending s. 196.173, F.S.; revising the military
1795 operations that qualify certain servicemembers for an
1796 additional ad valorem tax exemption; amending s.
1797 196.24, F.S.; deleting a condition for unremarried
1798 spouses of deceased disabled ex-servicemembers to
1799 claim a certain ad valorem tax exemption; amending s.
1800 197.3631, F.S.; specifying requirements for the levy
1801 and allocation of non-ad valorem assessments on land
1802 containing a multiple parcel building; defining the
1803 terms "multiple parcel building" and "parcel";
1804 amending s. 197.572, F.S.; providing that easements
1805 supporting improvements that may be constructed above
1806 lands survive tax sales and deeds of such lands;
1807 amending s. 197.573, F.S.; specifying that a provision
1808 relating to the survival and enforceability of



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1809 restrictions and covenants after a tax sale applies to
1810 recorded instruments other than deeds; revising
1811 covenants that are excluded from applicability;
1812 amending s. 201.02, F.S.; providing a documentary
1813 stamp tax exemption for certain instruments
1814 transferring or conveying homestead property interests
1815 between spouses; providing applicability; defining the
1816 term "homestead property"; creating s. 201.25, F.S.;
1817 providing exemptions from documentary stamp taxes for
1818 certain loans made by the Florida Small Business
1819 Emergency Bridge Loan Program and the Agricultural
1820 Economic Development Program; amending s. 206.9952,
1821 F.S.; conforming provisions to changes made by the
1822 act; amending s. 206.9955, F.S.; delaying the
1823 effective date of certain taxes on natural gas fuel;
1824 revising the calculation of certain taxes by the
1825 Department of Revenue; amending s. 206.996, F.S.;
1826 conforming a provision to changes made by the act;
1827 creating s. 210.205, F.S.; requiring the H. Lee
1828 Moffitt Cancer Center and Research Institute to report
1829 information regarding the expenditure of cigarette tax
1830 distributions to the Office of Economic and
1831 Demographic Research; amending s. 212.031, F.S.;
1832 reducing the tax levied on rental or license fees
1833 charged for the use of real property; amending s.
1834 212.055, F.S.; revising the definition of the term
1835 "infrastructure" for purposes of the local government
1836 infrastructure surtax; amending s. 212.08, F.S.;
1837 revising, at specified timeframes, the total amount of



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1838 community contribution tax credits which may be
1839 granted; providing an exemption from the sales and use
1840 tax for certain tangible personal property donated by
1841 a dealer to certain s. 501(c)(3) organizations;
1842 defining the term "donate"; revising applicability of
1843 a sales and use tax exemption for certain charges for
1844 electricity and steam uses; defining the term "NAICS";
1845 providing a sales and use tax exemption for recycling
1846 roll off containers used by certain businesses for
1847 certain purposes; defining the term "NAICS"; amending
1848 s. 212.12, F.S.; requiring the department to make
1849 available the tax amounts and brackets applicable to
1850 transactions subject to the sales tax on commercial
1851 leases of real property; creating s. 212.205, F.S.;
1852 requiring certain recipients of sales tax
1853 distributions to report information related to
1854 expenditures of those distributions to the Office of
1855 Economic and Demographic Research; creating s.
1856 218.135, F.S.; requiring the Legislature to
1857 appropriate funds to offset reductions in ad valorem
1858 taxes as a result of certain assessment limitations on
1859 the value of certain citrus packing and processing
1860 equipment; specifying requirements for such counties
1861 and jurisdictions to apply to participate in the
1862 distribution; specifying the calculation of such
1863 reductions; providing for a reversion of a share of
1864 funds if such county or jurisdiction fails to apply;
1865 providing an appropriation; amending s. 220.183, F.S.;
1866 revising, at specified timeframes, the total amount of



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1867 community contribution tax credits that may be
1868 granted; amending s. 220.1845, F.S.; increasing, for a
1869 specified fiscal year, the total amount of
1870 contaminated site rehabilitation tax credits; amending
1871 s. 318.14, F.S.; providing a specified reduction in
1872 civil penalty for persons who are cited for certain
1873 noncriminal traffic infractions and who elect to
1874 attend a certain driver improvement course; deleting
1875 the requirement that a specified percentage of the
1876 civil penalty be deposited in the State Courts Revenue
1877 Trust Fund; amending s. 318.15, F.S.; conforming a
1878 provision to changes made by the act; amending s.
1879 320.08, F.S.; revising a condition under which certain
1880 truck tractors and heavy trucks used for certain
1881 purposes are eligible for specified license plate
1882 fees; amending s. 376.30781, F.S.; increasing, for a
1883 specified fiscal year, the total amount of tax credits
1884 for the rehabilitation of drycleaning-solvent-
1885 contaminated sites and brownfield sites in designated
1886 brownfield areas; amending s. 624.5105, F.S.;
1887 revising, at specified timeframes, the total amount of
1888 community contribution tax credits that may be
1889 granted; amending s. 741.01, F.S.; providing for a
1890 certain fee paid to the clerk of the circuit court for
1891 the issuance of a marriage license to be deposited
1892 into the State Courts Revenue Trust Fund, rather than
1893 the General Revenue Fund; providing sales tax
1894 exemptions for the retail sale of certain clothing and
1895 school supplies during a specified timeframe; defining



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1896 terms; providing exceptions; authorizing certain
1897 dealers to opt out of participating in such tax
1898 exemption; providing requirements for such dealers;
1899 authorizing the department to adopt emergency rules;
1900 providing an appropriation; providing a sales tax
1901 exemption for specified disaster preparedness supplies
1902 during a specified timeframe; authorizing the
1903 department to adopt emergency rules; providing
1904 exceptions to the exemption; providing an
1905 appropriation; providing a sales tax exemption, during
1906 a specified timeframe, for certain equipment used to
1907 generate emergency electric energy in nursing homes
1908 and assisted living facilities; requiring a purchaser
1909 to provide a dealer with a specified affidavit;
1910 specifying a limit to the exemption; providing
1911 procedures and requirements for filing applications
1912 for a refund of previously paid taxes; providing
1913 penalties for the furnishing of false affidavits;
1914 providing rulemaking authority to the department;
1915 providing construction; providing retroactive
1916 operation; providing a sales tax exemption for certain
1917 fencing materials used in agriculture during a
1918 specified timeframe; providing procedures and
1919 requirements for filing applications for the refund of
1920 previously paid taxes; providing penalties for the
1921 furnishing of false affidavits; providing rulemaking
1922 authority to the department; providing construction;
1923 providing retroactive applicability; providing a sales
1924 tax exemption for certain building materials used to



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1925 repair nonresidential farm buildings and purchased
1926 during a specified timeframe; defining terms;
1927 providing procedures and requirements for filing
1928 applications for a refund of taxes previously paid;
1929 providing penalties for the furnishing of false
1930 affidavits; providing rulemaking authority to the
1931 department; providing construction; providing
1932 retroactive applicability; providing an exemption from
1933 taxes on fuel used for agricultural shipment and
1934 purchased and used during a specified timeframe;
1935 defining terms; providing procedures and requirements
1936 for filing applications for a refund of previously
1937 paid taxes; providing penalties for the furnishing of
1938 false affidavits; providing applicability of a certain
1939 tax; providing rulemaking authority to the department;
1940 providing construction; providing retroactive
1941 applicability; amending s. 193.155, F.S.; providing
1942 that owners of homestead property that was
1943 significantly damaged or destroyed as a result of a
1944 named tropical storm or hurricane may elect to have
1945 such property deemed abandoned, for the purpose of
1946 receiving a certain assessment reduction, if the owner
1947 establishes a new homestead property by a specified
1948 date; providing retroactive applicability; amending s.
1949 163.01, F.S.; specifying the applicability of a
1950 certain tax exemption for property located within or
1951 outside the jurisdiction of specified legal entities
1952 created under the Florida Interlocal Cooperation Act
1953 of 1969; amending s. 206.052, F.S.; exempting certain



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1954 terminal suppliers from paying the motor fuel tax
1955 under specified circumstances; creating s. 206.9826,
1956 F.S.; providing that certain air carriers are entitled
1957 to receive a specified refund on purchased aviation
1958 fuel; specifying a limitation on such refund;
1959 providing applicability; providing an appropriation;
1960 providing effective dates.