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LEGISLATIVE ACTION

Senate

.

House

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Senator Stargel moved the following:

Senate Amendment (with title amendment)

Delete everything after the enacting clause
and insert:

Section 1. Subsection (3) of section 20.21, Florida
Statutes, is amended to read:

20.21 Department of Revenue.—There is created a Department
of Revenue.

(3) The position of taxpayers' rights advocate is created
within the Department of Revenue. The taxpayers' rights advocate
shall be appointed by the Chief Inspector General but is under



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12 the general supervision of the executive director for
13 administrative purposes. The taxpayers' rights advocate must
14 report to the Chief Inspector General and may be removed from
15 office only by the Chief Inspector General shall be appointed by
16 and report to the executive director of the department. The
17 responsibilities of the taxpayers' rights advocate include, but
18 are not limited to, the following:

19 (a) Facilitating the resolution of taxpayer complaints and
20 problems which have not been resolved through normal
21 administrative channels within the department, including any
22 taxpayer complaints regarding unsatisfactory treatment of
23 taxpayers by employees of the department.

24 (b) Issuing a stay action on behalf of a taxpayer who has
25 suffered or is about to suffer irreparable loss as a result of
26 action by the department.

27 (c) On or before January 1 of each year, the taxpayers'
28 rights advocate shall furnish to the Governor, the President of
29 the Senate, the Speaker of the House of Representatives, and the
30 Chief Inspector General a report that must include the
31 following:

32 1. The objectives of the taxpayers' rights advocate for the
33 upcoming fiscal year.

34 2. The number of complaints filed in the previous fiscal
35 year.

36 3. A summary of resolutions or outstanding issues from the
37 previous fiscal year report.

38 4. A summary of the most common problems encountered by
39 taxpayers, including a description of the nature of the
40 problems, and the number of complaints for each such problem.



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41 5. The initiatives the taxpayers' rights advocate has taken
42 or is planning to take to improve taxpayer services and the
43 department's responsiveness.

44 6. Recommendations for administrative or legislative action
45 as appropriate to resolve problems encountered by taxpayers.

46 7. Other information as the taxpayers' rights advocate may
47 deem advisable.

48
49 The report must contain a complete and substantive analysis in
50 addition to statistical information.

51 Section 2. The person who serves as the taxpayers' rights
52 advocate as of July 1, 2018, shall continue to serve in that
53 capacity until such person voluntarily leaves the position or is
54 removed by the Chief Inspector General.

55 Section 3. Paragraph (a) of subsection (1) of section
56 28.241, Florida Statutes, is amended to read:

57 28.241 Filing fees for trial and appellate proceedings.—

58 (1) Filing fees are due at the time a party files a
59 pleading to initiate a proceeding or files a pleading for
60 relief. Reopen fees are due at the time a party files a pleading
61 to reopen a proceeding if at least 90 days have elapsed since
62 the filing of a final order or final judgment with the clerk. If
63 a fee is not paid upon the filing of the pleading as required
64 under this section, the clerk shall pursue collection of the fee
65 pursuant to s. 28.246.

66 (a)1.a. Except as provided in sub-subparagraph b. and
67 subparagraph 2., the party instituting any civil action, suit,
68 or proceeding in the circuit court shall pay to the clerk of
69 that court a filing fee of up to \$395 in all cases in which



70 there are not more than five defendants and an additional filing
71 fee of up to \$2.50 for each defendant in excess of five. Of the
72 first \$200 in filing fees, \$195 must be remitted to the
73 Department of Revenue for deposit into the State Courts Revenue
74 Trust Fund, \$4 must be remitted to the Department of Revenue for
75 deposit into the Administrative Trust Fund within the Department
76 of Financial Services and used to fund the contract with the
77 Florida Clerks of Court Operations Corporation created in s.
78 28.35, and \$1 must be remitted to the Department of Revenue for
79 deposit into the Administrative Trust Fund within the Department
80 of Financial Services to fund audits of individual clerks'
81 court-related expenditures conducted by the Department of
82 Financial Services. By the 10th of each month, the clerk shall
83 submit that portion of the filing fees collected in the previous
84 month which is in excess of one-twelfth of the clerk's total
85 budget to the Department of Revenue for deposit into the Clerks
86 of the Court Trust Fund.

87 b. The party instituting any civil action, suit, or
88 proceeding in the circuit court under chapter 39, chapter 61,
89 chapter 741, chapter 742, chapter 747, chapter 752, or chapter
90 753 shall pay to the clerk of that court a filing fee of up to
91 \$295 in all cases in which there are not more than five
92 defendants and an additional filing fee of up to \$2.50 for each
93 defendant in excess of five. Of the first \$100 in filing fees,
94 \$95 must be remitted to the Department of Revenue for deposit
95 into the State Courts Revenue Trust Fund, \$4 must be remitted to
96 the Department of Revenue for deposit into the Administrative
97 Trust Fund within the Department of Financial Services and used
98 to fund the contract with the Florida Clerks of Court Operations



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99 Corporation created in s. 28.35, and \$1 must be remitted to the
100 Department of Revenue for deposit into the Administrative Trust
101 Fund within the Department of Financial Services to fund audits
102 of individual clerks' court-related expenditures conducted by
103 the Department of Financial Services.

104 c. An additional filing fee of \$4 shall be paid to the
105 clerk. The clerk shall remit \$3.50 to the Department of Revenue
106 for deposit into the Court Education Trust Fund and shall remit
107 50 cents to the Department of Revenue for deposit into the
108 Administrative Trust Fund within the Department of Financial
109 Services to fund clerk education provided by the Florida Clerks
110 of Court Operations Corporation. An additional filing fee of up
111 to \$18 shall be paid by the party seeking each severance that is
112 granted. The clerk may impose an additional filing fee of up to
113 \$85 for all proceedings of garnishment, attachment, replevin,
114 and distress. Postal charges incurred by the clerk of the
115 circuit court in making service by certified or registered mail
116 on defendants or other parties shall be paid by the party at
117 whose instance service is made. Additional fees, charges, or
118 costs may not be added to the filing fees imposed under this
119 section, except as authorized in this section or by general law.

120 2.a. Notwithstanding the fees prescribed in subparagraph
121 1., a party instituting a civil action in circuit court relating
122 to real property or mortgage foreclosure shall pay a graduated
123 filing fee based on the value of the claim.

124 b. A party shall estimate in writing the amount in
125 controversy of the claim upon filing the action. For purposes of
126 this subparagraph, the value of a mortgage foreclosure action is
127 based upon the principal due on the note secured by the



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128 mortgage, plus interest owed on the note and any moneys advanced
129 by the lender for property taxes, insurance, and other advances
130 secured by the mortgage, at the time of filing the foreclosure.
131 The value shall also include the value of any tax certificates
132 related to the property. In stating the value of a mortgage
133 foreclosure claim, a party shall declare in writing the total
134 value of the claim, as well as the individual elements of the
135 value as prescribed in this sub-subparagraph.

136 c. In its order providing for the final disposition of the
137 matter, the court shall identify the actual value of the claim.
138 The clerk shall adjust the filing fee if there is a difference
139 between the estimated amount in controversy and the actual value
140 of the claim and collect any additional filing fee owed or
141 provide a refund of excess filing fee paid.

142 d. The party shall pay a filing fee of:

143 (I) Three hundred and ninety-five dollars in all cases in
144 which the value of the claim is \$50,000 or less and in which
145 there are not more than five defendants. The party shall pay an
146 additional filing fee of up to \$2.50 for each defendant in
147 excess of five. Of the first \$200 in filing fees, \$195 must be
148 remitted by the clerk to the Department of Revenue for deposit
149 into the General Revenue Fund, \$4 must be remitted to the
150 Department of Revenue for deposit into the Administrative Trust
151 Fund within the Department of Financial Services and used to
152 fund the contract with the Florida Clerks of Court Operations
153 Corporation created in s. 28.35, and \$1 must be remitted to the
154 Department of Revenue for deposit into the Administrative Trust
155 Fund within the Department of Financial Services to fund audits
156 of individual clerks' court-related expenditures conducted by



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157 the Department of Financial Services;

158 (II) Nine hundred dollars in all cases in which the value
159 of the claim is more than \$50,000 but less than \$250,000 and in
160 which there are not more than five defendants. The party shall
161 pay an additional filing fee of up to \$2.50 for each defendant
162 in excess of five. Of the first \$705 in filing fees, \$700 must
163 be remitted by the clerk to the Department of Revenue for
164 deposit into the General Revenue Fund, except that the first
165 \$1.5 million in such filing fees remitted to the Department of
166 Revenue and deposited into the General Revenue Fund in fiscal
167 year 2018-2019 shall be distributed to the Miami-Dade County
168 Clerk of Court; \$4 must be remitted to the Department of Revenue
169 for deposit into the Administrative Trust Fund within the
170 Department of Financial Services and used to fund the contract
171 with the Florida Clerks of Court Operations Corporation created
172 in s. 28.35;~~7~~ and \$1 must be remitted to the Department of
173 Revenue for deposit into the Administrative Trust Fund within
174 the Department of Financial Services to fund audits of
175 individual clerks' court-related expenditures conducted by the
176 Department of Financial Services; or

177 (III) One thousand nine hundred dollars in all cases in
178 which the value of the claim is \$250,000 or more and in which
179 there are not more than five defendants. The party shall pay an
180 additional filing fee of up to \$2.50 for each defendant in
181 excess of five. Of the first \$1,705 in filing fees, \$930 must be
182 remitted by the clerk to the Department of Revenue for deposit
183 into the General Revenue Fund, \$770 must be remitted to the
184 Department of Revenue for deposit into the State Courts Revenue
185 Trust Fund, \$4 must be remitted to the Department of Revenue for



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186 deposit into the Administrative Trust Fund within the Department
187 of Financial Services to fund the contract with the Florida
188 Clerks of Court Operations Corporation created in s. 28.35, and
189 \$1 must be remitted to the Department of Revenue for deposit
190 into the Administrative Trust Fund within the Department of
191 Financial Services to fund audits of individual clerks' court-
192 related expenditures conducted by the Department of Financial
193 Services.

194 e. An additional filing fee of \$4 shall be paid to the
195 clerk. The clerk shall remit \$3.50 to the Department of Revenue
196 for deposit into the Court Education Trust Fund and shall remit
197 50 cents to the Department of Revenue for deposit into the
198 Administrative Trust Fund within the Department of Financial
199 Services to fund clerk education provided by the Florida Clerks
200 of Court Operations Corporation. An additional filing fee of up
201 to \$18 shall be paid by the party seeking each severance that is
202 granted. The clerk may impose an additional filing fee of up to
203 \$85 for all proceedings of garnishment, attachment, replevin,
204 and distress. Postal charges incurred by the clerk of the
205 circuit court in making service by certified or registered mail
206 on defendants or other parties shall be paid by the party at
207 whose instance service is made. Additional fees, charges, or
208 costs may not be added to the filing fees imposed under this
209 section, except as authorized in this section or by general law.

210 Section 4. Effective January 1, 2019, subsection (6) of
211 section 28.241, Florida Statutes, is amended to read:

212 28.241 Filing fees for trial and appellate proceedings.—

213 (6) From each attorney appearing pro hac vice, the clerk of
214 the circuit court shall collect a fee of \$100. Of the fee, the



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215 clerk must remit \$50 to the Department of Revenue for deposit
216 into the General Revenue Fund and \$50 to the Department of
217 Revenue for deposit into the State Courts Revenue Trust Fund.

218 Section 5. Paragraph (a) of subsection (5) of section
219 125.0104, Florida Statutes, is amended to read:

220 125.0104 Tourist development tax; procedure for levying;
221 authorized uses; referendum; enforcement.-

222 (5) AUTHORIZED USES OF REVENUE.-

223 (a) All tax revenues received pursuant to this section by a
224 county imposing the tourist development tax shall be used by
225 that county only after conducting an objective analysis of the
226 proposed use of revenue which determines that the long-term
227 economic benefits to the county or subcounty special taxing
228 district from incremental tourism will exceed the tax revenues
229 expended, and shall be used for the following purposes only:

230 1. To acquire, construct, extend, enlarge, remodel, repair,
231 improve, maintain, operate, or promote one or more:

232 a. Publicly owned and operated convention centers, sports
233 stadiums, sports arenas, coliseums, or auditoriums within the
234 boundaries of the county or subcounty special taxing district in
235 which the tax is levied;

236 b. Auditoriums that are publicly owned but are operated by
237 organizations that are exempt from federal taxation pursuant to
238 26 U.S.C. s. 501(c)(3) and open to the public, within the
239 boundaries of the county or subcounty special taxing district in
240 which the tax is levied; or

241 c. Aquariums or museums that are publicly owned and
242 operated or owned and operated by not-for-profit organizations
243 and open to the public, within the boundaries of the county or



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244 subcounty special taxing district in which the tax is levied;
245 2. To promote zoological parks that are publicly owned and
246 operated or owned and operated by not-for-profit organizations
247 and open to the public;
248 3. To promote and advertise tourism in this state and
249 nationally and internationally; however, if tax revenues are
250 expended for an activity, service, venue, or event, the
251 activity, service, venue, or event must have as one of its main
252 purposes the attraction of tourists as evidenced by the
253 promotion of the activity, service, venue, or event to tourists;
254 4. To fund convention bureaus, tourist bureaus, tourist
255 information centers, and news bureaus as county agencies or by
256 contract with the chambers of commerce or similar associations
257 in the county, which may include any indirect administrative
258 costs for services performed by the county on behalf of the
259 promotion agency; ~~or~~
260 5. To finance beach park facilities, or beach, channel,
261 estuary, or lagoon improvement, maintenance, renourishment,
262 restoration, and erosion control, including construction of
263 beach groins and shoreline protection, enhancement, cleanup, or
264 restoration of inland lakes and rivers to which there is public
265 access as those uses relate to the physical preservation of the
266 beach, shoreline, channel, estuary, lagoon, or inland lake or
267 river. However, any funds identified by a county as the local
268 matching source for beach renourishment, restoration, or erosion
269 control projects included in the long-range budget plan of the
270 state's Beach Management Plan, pursuant to s. 161.091, or funds
271 contractually obligated by a county in the financial plan for a
272 federally authorized shore protection project may not be used or



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273 loaned for any other purpose. In counties of fewer than 100,000
274 population, up to 10 percent of the revenues from the tourist
275 development tax may be used for beach park facilities; or-
276 6. To acquire, construct, extend, enlarge, remodel, repair,
277 improve, maintain, operate, or finance public facilities within
278 the boundaries of the county or subcounty special taxing
279 district in which the tax is levied, if the public facilities
280 are needed to increase tourist-related business activities in
281 the county or subcounty special district and are recommended by
282 the county tourist development council created pursuant to
283 paragraph (4) (e). Tax revenues may be used for any related land
284 acquisition, land improvement, design and engineering costs, and
285 all other professional and related costs required to bring the
286 public facilities into service. As used in this subparagraph,
287 the term "public facilities" means major capital improvements
288 that have a life expectancy of 5 or more years, including, but
289 not limited to, transportation, sanitary sewer, solid waste,
290 drainage, potable water, and pedestrian facilities. Tax revenues
291 may be used for these purposes only if the following conditions
292 are satisfied:
293 a. In the county fiscal year immediately preceding the
294 fiscal year in which the tax revenues were initially used for
295 such purposes, at least \$10 million in tourist development tax
296 revenue was received;
297 b. The county governing board approves the use for the
298 proposed public facilities by a vote of at least two-thirds of
299 its membership;
300 c. No more than 70 percent of the cost of the proposed
301 public facilities will be paid for with tourist development tax



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302 revenues, and sources of funding for the remaining cost are
303 identified and confirmed by the county governing board;

304 d. At least 40 percent of all tourist development tax
305 revenues collected in the county are spent to promote and
306 advertise tourism as provided by this subsection; and

307 e. An independent professional analysis, performed at the
308 expense of the county tourist development council, demonstrates
309 the positive impact of the infrastructure project on tourist-
310 related businesses in the county.

311
312 Subparagraphs 1. and 2. may be implemented through service
313 contracts and leases with lessees that have sufficient expertise
314 or financial capability to operate such facilities.

315 Section 6. Section 159.621, Florida Statutes, is amended to
316 read:

317 159.621 Housing bonds exempted from taxation; notes and
318 mortgages exempted from excise tax on documents.-

319 (1) The bonds of a housing finance authority issued under
320 this act, together with all notes, mortgages, security
321 agreements, letters of credit, or other instruments which arise
322 out of or are given to secure the repayment of bonds issued in
323 connection with the financing of any housing development under
324 this part, as well as the interest thereon and income therefrom,
325 shall be exempt from all taxes.

326 (2) Any note or mortgage given in connection with a loan
327 made by or on behalf of a housing finance authority under s.
328 159.608(8) is exempt from the excise tax on documents under
329 chapter 201 if, at the time the note or mortgage is recorded,
330 the housing finance authority records an affidavit signed by an



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331 agent of the housing authority which affirms that the loan was
332 made by or on behalf of the housing finance authority.

333
334 The exemptions ~~exemption~~ granted by this section do not apply
335 ~~shall not be applicable~~ to any tax imposed by chapter 220 on
336 interest, income, or profits on debt obligations owned by
337 corporations or to a deed for property financed by a housing
338 finance authority.

339 Section 7. Paragraph (g) of subsection (7) of section
340 163.01, Florida Statutes, is amended to read:

341 163.01 Florida Interlocal Cooperation Act of 1969.—

342 (7)

343 (g)1. Notwithstanding any other provisions of this section,
344 any separate legal entity created under this section, the
345 membership of which is limited to municipalities and counties of
346 the state, and which may include a special district in addition
347 to a municipality or county or both, may acquire, own,
348 construct, improve, operate, and manage public facilities, or
349 finance facilities on behalf of any person, relating to a
350 governmental function or purpose, including, but not limited to,
351 wastewater facilities, water or alternative water supply
352 facilities, and water reuse facilities, which may serve
353 populations within or outside of the members of the entity.

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

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



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360 a. "Host government" means the governing body of the
361 county, if the largest number of equivalent residential
362 connections currently served by a system of the utility is
363 located in the unincorporated area, or the governing body of a
364 municipality, if the largest number of equivalent residential
365 connections currently served by a system of the utility is
366 located within that municipality's boundaries.

367 b. "Separate legal entity" means any entity created by
368 interlocal agreement the membership of which is limited to two
369 or more special districts, municipalities, or counties of the
370 state, but which entity is legally separate and apart from any
371 of its member governments.

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

374 d. "Utility" means a water or wastewater utility and
375 includes every person, separate legal entity, lessee, trustee,
376 or receiver owning, operating, managing, or controlling a
377 system, or proposing construction of a system, who is providing,
378 or proposes to provide, water or wastewater service to the
379 public for compensation.

380 3. A separate legal entity that seeks to acquire any
381 utility shall notify the host government in writing by certified
382 mail about the contemplated acquisition not less than 30 days
383 before any proposed transfer of ownership, use, or possession of
384 any utility assets by such separate legal entity. The potential
385 acquisition notice shall be provided to the legislative head of
386 the governing body of the host government and to its chief
387 administrative officer and shall provide the name and address of
388 a contact person for the separate legal entity and information



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389 identified in s. 367.071(4) (a) concerning the contemplated
390 acquisition.

391 4.a. Within 30 days following receipt of the notice, the
392 host government may adopt a resolution to become a member of the
393 separate legal entity, adopt a resolution to approve the utility
394 acquisition, or adopt a resolution to prohibit the utility
395 acquisition by the separate legal entity if the host government
396 determines that the proposed acquisition is not in the public
397 interest. A resolution adopted by the host government which
398 prohibits the acquisition may include conditions that would make
399 the proposal acceptable to the host government.

400 b. If a host government adopts a membership resolution, the
401 separate legal entity shall accept the host government as a
402 member on the same basis as its existing members before any
403 transfer of ownership, use, or possession of the utility or the
404 utility facilities. If a host government adopts a resolution to
405 approve the utility acquisition, the separate legal entity may
406 complete the acquisition. If a host government adopts a
407 prohibition resolution, the separate legal entity may not
408 acquire the utility within that host government's territory
409 without the specific consent of the host government by future
410 resolution. If a host government does not adopt a prohibition
411 resolution or an approval resolution, the separate legal entity
412 may proceed to acquire the utility after the 30-day notice
413 period without further notice.

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



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418 district, county, or municipality, from user fees or other
419 charges or revenues generated from customers that are not
420 physically located within the jurisdictional or service delivery
421 boundaries of the member, special district, county, or
422 municipality receiving the transfer or payment. Any transfer or
423 payment to a member, special district, or other local government
424 must be solely from user fees or other charges or revenues
425 generated from customers that are physically located within the
426 jurisdictional or service delivery boundaries of the member,
427 special district, or local government receiving the transfer of
428 payment.

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

434 7. The entity may finance or refinance the acquisition,
435 construction, expansion, and improvement of such facilities
436 relating to a governmental function or purpose through the
437 issuance of its bonds, notes, or other obligations under this
438 section or as otherwise authorized by law. The entity has all
439 the powers provided by the interlocal agreement under which it
440 is created or which are necessary to finance, own, operate, or
441 manage the public facility, including, without limitation, the
442 power to establish rates, charges, and fees for products or
443 services provided by it, the power to levy special assessments,
444 the power to sell or finance all or a portion of such facility,
445 and the power to contract with a public or private entity to
446 manage and operate such facilities or to provide or receive



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447 facilities, services, or products. Except as may be limited by
448 the interlocal agreement under which the entity is created, all
449 of the privileges, benefits, powers, and terms of s. 125.01,
450 relating to counties, and s. 166.021, relating to
451 municipalities, are fully applicable to the entity. However,
452 neither the entity nor any of its members on behalf of the
453 entity may exercise the power of eminent domain over the
454 facilities or property of any existing water or wastewater plant
455 utility system, nor may the entity acquire title to any water or
456 wastewater plant utility facilities, other facilities, or
457 property which was acquired by the use of eminent domain after
458 the effective date of this act. Bonds, notes, and other
459 obligations issued by the entity are issued on behalf of the
460 public agencies that are members of the entity.

461 8. Any entity created under this section may also issue
462 bond anticipation notes in connection with the authorization,
463 issuance, and sale of bonds. The bonds may be issued as serial
464 bonds or as term bonds or both. Any entity may issue capital
465 appreciation bonds or variable rate bonds. Any bonds, notes, or
466 other obligations must be authorized by resolution of the
467 governing body of the entity and bear the date or dates; mature
468 at the time or times, not exceeding 40 years from their
469 respective dates; bear interest at the rate or rates; be payable
470 at the time or times; be in the denomination; be in the form;
471 carry the registration privileges; be executed in the manner; be
472 payable from the sources and in the medium or payment and at the
473 place; and be subject to the terms of redemption, including
474 redemption prior to maturity, as the resolution may provide. If
475 any officer whose signature, or a facsimile of whose signature,



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476 appears on any bonds, notes, or other obligations ceases to be
477 an officer before the delivery of the bonds, notes, or other
478 obligations, the signature or facsimile is valid and sufficient
479 for all purposes as if he or she had remained in office until
480 the delivery. The bonds, notes, or other obligations may be sold
481 at public or private sale for such price as the governing body
482 of the entity shall determine. Pending preparation of the
483 definitive bonds, the entity may issue interim certificates,
484 which shall be exchanged for the definitive bonds. The bonds may
485 be secured by a form of credit enhancement, if any, as the
486 entity deems appropriate. The bonds may be secured by an
487 indenture of trust or trust agreement. In addition, the
488 governing body of the legal entity may delegate, to an officer,
489 official, or agent of the legal entity as the governing body of
490 the legal entity may select, the power to determine the time;
491 manner of sale, public or private; maturities; rate of interest,
492 which may be fixed or may vary at the time and in accordance
493 with a specified formula or method of determination; and other
494 terms and conditions as may be deemed appropriate by the
495 officer, official, or agent so designated by the governing body
496 of the legal entity. However, the amount and maturity of the
497 bonds, notes, or other obligations and the interest rate of the
498 bonds, notes, or other obligations must be within the limits
499 prescribed by the governing body of the legal entity and its
500 resolution delegating to an officer, official, or agent the
501 power to authorize the issuance and sale of the bonds, notes, or
502 other obligations.

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



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505 | complaint in any action to validate the bonds, notes, or other
506 | obligations must be filed only in the Circuit Court for Leon
507 | County. The notice required to be published by s. 75.06 must be
508 | published in Leon County and in each county that is a member of
509 | the entity issuing the bonds, notes, or other obligations, or in
510 | which a member of the entity is located, and the complaint and
511 | order of the circuit court must be served only on the State
512 | Attorney of the Second Judicial Circuit and on the state
513 | attorney of each circuit in each county that is a member of the
514 | entity issuing the bonds, notes, or other obligations or in
515 | which a member of the entity is located. Section 75.04(2) does
516 | not apply to a complaint for validation brought by the legal
517 | entity.

518 | 10. The accomplishment of the authorized purposes of a
519 | legal entity created under this paragraph is in all respects for
520 | the benefit of the people of the state, for the increase of
521 | their commerce and prosperity, and for the improvement of their
522 | health and living conditions. Since the legal entity will
523 | perform essential governmental functions for the public health,
524 | safety, and welfare in accomplishing its purposes, the legal
525 | entity is not required to pay any taxes or assessments of any
526 | kind whatsoever upon any property acquired or used by it for
527 | such purposes or upon any revenues at any time received by it,
528 | whether the property is within or outside the jurisdiction of
529 | members of the entity. The exemption provided in this paragraph
530 | applies regardless of whether the separate legal entity enters
531 | into agreements with private firms or entities to manage,
532 | operate, or improve the utilities owned by the separate legal
533 | entity. The bonds, notes, and other obligations of an entity,



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534 their transfer, and the income therefrom, including any profits
535 made on the sale thereof, are at all times free from taxation of
536 any kind by the state or by any political subdivision or other
537 agency or instrumentality thereof. The exemption granted in this
538 subparagraph is not applicable to any tax imposed by chapter 220
539 on interest, income, or profits on debt obligations owned by
540 corporations.

541 Section 8. Effective upon this act becoming a law, section
542 193.0237, Florida Statutes, is created to read:

543 193.0237 Assessment of multiple parcel buildings.-

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

545 (a) "Multiple parcel building" means a building, other than
546 a building consisting entirely of a single condominium,
547 timeshare, or cooperative, which contains separate parcels that
548 are vertically located, in whole or in part, on or over the same
549 land.

550 (b) "Parcel" means a portion of a multiple parcel building
551 which is identified in a recorded instrument by a legal
552 description that is sufficient for record ownership and
553 conveyance by deed separately from any other portion of the
554 building.

555 (c) "Recorded instrument" means a declaration, covenant,
556 easement, deed, plat, agreement, or other legal instrument,
557 other than a lease, mortgage, or lien, which describes one or
558 more parcels in a multiple parcel building and which is recorded
559 in the public records of the county where the multiple parcel
560 building is located.

561 (2) The value of land upon which a multiple parcel building
562 is located, regardless of ownership, may not be separately



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563 assessed and must be allocated among and included in the just
564 value of all the parcels in the multiple parcel building as
565 provided in subsection (3).

566 (3) The property appraiser, for assessment purposes, must
567 allocate all of the just value of the land among the parcels in
568 a multiple parcel building in the same proportion that the just
569 value of the improvements in each parcel bears to the total just
570 value of all the improvements in the entire multiple parcel
571 building.

572 (4) A condominium, timeshare, or cooperative may be created
573 within a parcel in a multiple parcel building. Any land value
574 allocated to the just value of a parcel containing a condominium
575 must be further allocated among the condominium units in that
576 parcel in the manner required in s. 193.023(5). Any land value
577 allocated to the just value of a parcel containing a cooperative
578 must be further allocated among the cooperative units in that
579 parcel in the manner required in s. 719.114.

580 (5) Each parcel in a multiple parcel building must be
581 assigned a separate tax folio number. However, if a condominium
582 or cooperative is created within any such parcel, a separate tax
583 folio number must be assigned to each condominium unit or
584 cooperative unit, rather than to the parcel in which it was
585 created.

586 (6) All provisions of a recorded instrument affecting a
587 parcel in a multiple parcel building, which parcel has been sold
588 for taxes or special assessments, survive and are enforceable
589 after the issuance of a tax deed or master's deed, or upon
590 foreclosure of an assessment, a certificate or lien, a tax deed,
591 a tax certificate, or a tax lien, to the same extent that such



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592 provisions would be enforceable against a voluntary grantee of
593 the title immediately before the delivery of the tax deed,
594 master's deed, or clerk's certificate of title as provided in s.
595 197.573.

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

600 Section 9. Paragraph (m) is added to subsection (8) of
601 section 193.155, Florida Statutes, to read:

602 193.155 Homestead assessments.—Homestead property shall be
603 assessed at just value as of January 1, 1994. Property receiving
604 the homestead exemption after January 1, 1994, shall be assessed
605 at just value as of January 1 of the year in which the property
606 receives the exemption unless the provisions of subsection (8)
607 apply.

608 (8) Property assessed under this section shall be assessed
609 at less than just value when the person who establishes a new
610 homestead has received a homestead exemption as of January 1 of
611 either of the 2 immediately preceding years. A person who
612 establishes a new homestead as of January 1, 2008, is entitled
613 to have the new homestead assessed at less than just value only
614 if that person received a homestead exemption on January 1,
615 2007, and only if this subsection applies retroactive to January
616 1, 2008. For purposes of this subsection, a husband and wife who
617 owned and both permanently resided on a previous homestead shall
618 each be considered to have received the homestead exemption even
619 though only the husband or the wife applied for the homestead
620 exemption on the previous homestead. The assessed value of the



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621 newly established homestead shall be determined as provided in
622 this subsection.

623 (m) For purposes of receiving an assessment reduction
624 pursuant to this subsection, an owner of a homestead property
625 that was significantly damaged or destroyed as a result of a
626 named tropical storm or hurricane may elect, in the calendar
627 year following the named tropical storm or hurricane, to have
628 the significantly damaged or destroyed homestead deemed to have
629 been abandoned as of the date of the named tropical storm or
630 hurricane even though the owner received a homestead exemption
631 on the property as of January 1 of the year immediately
632 following the named tropical storm or hurricane. The election
633 provided for in this paragraph is available only if the owner
634 establishes a new homestead as of January 1 of the second year
635 immediately following the storm or hurricane. This paragraph
636 shall apply to homestead property damaged or destroyed on or
637 after January 1, 2017.

638 Section 10. Section 193.4516, Florida Statutes, is created
639 to read:

640 193.4516 Assessment of citrus fruit packing and processing
641 equipment rendered unused due to Hurricane Irma or citrus
642 greening.—

643 (1) For purposes of ad valorem taxation, and applying to
644 the 2018 tax roll only, tangible personal property owned and
645 operated by a citrus fruit packing or processing facility is
646 deemed to have a market value no greater than its value for
647 salvage, provided the tangible personal property is no longer
648 used in the operation of the facility due to the effects of
649 Hurricane Irma or to citrus greening.



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

652 Section 11. The creation by this act of s. 193.4516,
653 Florida Statutes, applies to the 2018 property tax roll.

654 Section 12. Subsection (5) of section 193.461, Florida
655 Statutes, is amended, and subsection (8) is added to that
656 section, to read:

657 193.461 Agricultural lands; classification and assessment;
658 mandated eradication or quarantine program.—

659 (5) For the purpose of this section, the term "agricultural
660 purposes" includes, but is not limited to, horticulture;
661 floriculture; viticulture; forestry; dairy; livestock; poultry;
662 bee; pisciculture, if the land is used principally for the
663 production of tropical fish; aquaculture as defined in s.
664 597.0015; ~~including~~ algaculture; sod farming; and all forms of
665 farm products as defined in s. 823.14(3) and farm production.

666 (8) Lands classified for assessment purposes as
667 agricultural lands, which are not being used for agricultural
668 production due to a hurricane that made landfall in this state
669 during calendar year 2017, must continue to be classified as
670 agricultural lands for assessment purposes through December 31,
671 2022, unless the lands are converted to a nonagricultural use.
672 Lands converted to nonagricultural use are not covered by this
673 subsection and must be assessed as otherwise provided by law.

674 Section 13. The amendment made by this act to s. 193.461,
675 Florida Statutes, applies to the 2018 property tax roll.

676 Section 14. Paragraph (e) of subsection (3) of section
677 194.011, Florida Statutes, is amended to read:

678 194.011 Assessment notice; objections to assessments.—



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679 (3) A petition to the value adjustment board must be in
680 substantially the form prescribed by the department.
681 Notwithstanding s. 195.022, a county officer may not refuse to
682 accept a form provided by the department for this purpose if the
683 taxpayer chooses to use it. A petition to the value adjustment
684 board must be signed by the taxpayer or be accompanied at the
685 time of filing by the taxpayer's written authorization or power
686 of attorney, unless the person filing the petition is listed in
687 s. 194.034(1)(a). A person listed in s. 194.034(1)(a) may file a
688 petition with a value adjustment board without the taxpayer's
689 signature or written authorization by certifying under penalty
690 of perjury that he or she has authorization to file the petition
691 on behalf of the taxpayer. If a taxpayer notifies the value
692 adjustment board that a petition has been filed for the
693 taxpayer's property without his or her consent, the value
694 adjustment board may require the person filing the petition to
695 provide written authorization from the taxpayer authorizing the
696 person to proceed with the appeal before a hearing is held. If
697 the value adjustment board finds that a person listed in s.
698 194.034(1)(a) willfully and knowingly filed a petition that was
699 not authorized by the taxpayer, the value adjustment board shall
700 require such person to provide the taxpayer's written
701 authorization for representation to the value adjustment board
702 clerk before any petition filed by that person is heard, for 1
703 year after imposition of such requirement by the value
704 adjustment board. A power of attorney or written authorization
705 is valid for 1 assessment year, and a new power of attorney or
706 written authorization by the taxpayer is required for each
707 subsequent assessment year. A petition shall also describe the



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708 property by parcel number and shall be filed as follows:

709 (e)1. A condominium association as defined in s.
710 718.103(2), a cooperative association as defined in s.
711 719.103(2), or any homeowners' association as defined in s.
712 723.075, with approval of its board of administration or
713 directors, may file with the value adjustment board a single
714 joint petition on behalf of any association members who own
715 units or parcels of property which the property appraiser
716 determines are substantially similar with respect to location,
717 proximity to amenities, number of rooms, living area, and
718 condition. The condominium association, cooperative association,
719 or homeowners' association ~~as defined in s. 723.075~~ shall
720 provide the unit or parcel owners with notice of its intent to
721 petition the value adjustment board and shall provide at least
722 20 days for a unit or parcel owner to elect, in writing, that
723 his or her unit or parcel not be included in the petition.

724 2. An association that has filed a single joint petition
725 may continue to represent the unit or parcel owners through any
726 related subsequent proceeding, including judicial review under
727 part II of this chapter and any appeal thereof. The condominium
728 association, cooperative association, or homeowners' association
729 shall provide the unit or parcel owners with notice of the
730 property appraiser's appeal of a value adjustment board decision
731 to circuit court and provide the unit or parcel owner at least 7
732 days to elect, in writing, that his or her unit or parcel not be
733 included in the association's defense.

734 Section 15. Paragraph (b) of subsection (1) of section
735 194.032, Florida Statutes, is amended to read:

736 194.032 Hearing purposes; timetable.-



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737 (1)
738 (b) Notwithstanding the provisions of paragraph (a), the
739 value adjustment board may meet prior to the approval of the
740 assessment rolls by the Department of Revenue, but not earlier
741 than July 1, to hear appeals pertaining to the denial by the
742 property appraiser of exemptions, tax abatements under s.
743 197.318, agricultural and high-water recharge classifications,
744 classifications as historic property used for commercial or
745 certain nonprofit purposes, and deferrals under subparagraphs
746 (a)2., 3., and 4. In such event, however, the board may not
747 certify any assessments under s. 193.122 until the Department of
748 Revenue has approved the assessments in accordance with s.
749 193.1142 and all hearings have been held with respect to the
750 particular parcel under appeal.

751 Section 16. Subsection (2) of section 194.181, Florida
752 Statutes, is amended to read:

753 194.181 Parties to a tax suit.—

754 (2) In any case brought by the taxpayer, or condominium
755 association, cooperative association, or homeowners' association
756 on behalf of some or all owners, contesting the assessment of
757 any property, the county property appraiser shall be party
758 defendant. In any case brought by the property appraiser
759 pursuant to s. 194.036(1)(a) or (b), the taxpayer, condominium
760 association, cooperative association, or homeowners' association
761 shall be party defendant. In any case brought by the property
762 appraiser pursuant to s. 194.036(1)(c), the value adjustment
763 board shall be party defendant.

764 Section 17. Subsection (2) of section 196.173, Florida
765 Statutes, is amended to read:



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766 196.173 Exemption for deployed servicemembers.-
767 (2) The exemption is available to servicemembers who were
768 deployed during the preceding calendar year on active duty
769 outside the continental United States, Alaska, or Hawaii in
770 support of any of the following military operations:
771 (a) Operation Joint Task Force Bravo, which began in 1995.
772 (b) Operation Joint Guardian, which began on June 12, 1999.
773 (c) Operation Noble Eagle, which began on September 15,
774 2001.
775 (d) Operation Enduring Freedom, which began on October 7,
776 2001, and ended on December 31, 2014.
777 (e) Operations in the Balkans, which began in 2004.
778 (f) Operation Nomad Shadow, which began in 2007.
779 (g) Operation U.S. Airstrikes Al Qaeda in Somalia, which
780 began in January 2007.
781 (h) Operation Copper Dune, which began in 2009.
782 (i) Operation Georgia Deployment Program, which began in
783 August 2009.
784 ~~(j) Operation New Dawn, which began on September 1, 2010,~~
785 ~~and ended on December 15, 2011.~~
786 ~~(k) Operation Odyssey Dawn, which began on March 19, 2011,~~
787 ~~and ended on October 31, 2011.~~
788 (j)~~(l)~~ Operation Spartan Shield, which began in June 2011.
789 (k)~~(m)~~ Operation Observant Compass, which began in October
790 2011.
791 (l)~~(n)~~ Operation Inherent Resolve, which began on August 8,
792 2014.
793 (m)~~(o)~~ Operation Atlantic Resolve, which began in April
794 2014.



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795 (n)~~(p)~~ Operation Freedom's Sentinel, which began on January
796 1, 2015.

797 (o)~~(q)~~ Operation Resolute Support, which began in January
798 2015.

799

800 The Department of Revenue shall notify all property appraisers
801 and tax collectors in this state of the designated military
802 operations.

803 Section 18. Subsection (1) of section 196.24, Florida
804 Statutes, is amended to read:

805 196.24 Exemption for disabled ex-servicemember or surviving
806 spouse; evidence of disability.-

807 (1) Any ex-servicemember, as defined in s. 196.012, who is
808 a bona fide resident of the state, who was discharged under
809 honorable conditions, and who has been disabled to a degree of
810 10 percent or more by misfortune or while serving during a
811 period of wartime service as defined in s. 1.01(14) is entitled
812 to the exemption from taxation provided for in s. 3(b), Art. VII
813 of the State Constitution as provided in this section. Property
814 to the value of \$5,000 of such a person is exempt from taxation.
815 The production by him or her of a certificate of disability from
816 the United States Government or the United States Department of
817 Veterans Affairs or its predecessor before the property
818 appraiser of the county wherein the ex-servicemember's property
819 lies is prima facie evidence of the fact that he or she is
820 entitled to the exemption. The unremarried surviving spouse of
821 such a disabled ex-servicemember ~~who, on the date of the~~
822 ~~disabled ex-servicemember's death, had been married to the~~
823 ~~disabled ex-servicemember for at least 5 years~~ is also entitled



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824 to the exemption.

825 Section 19. Effective upon this act becoming a law, section
826 197.318, Florida Statutes, is created to read:

827 197.318 Abatement of taxes for residential improvements
828 damaged or destroyed by Hurricanes Hermine, Matthew, or Irma.-

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

830 (a) "Damage differential" means the product arrived at by
831 multiplying the percent change in value by a ratio, the
832 numerator of which is the number of days the residential
833 improvement was rendered uninhabitable in the year the hurricane
834 occurred, and the denominator of which is 365.

835 (b) "Disaster relief credit" means the product arrived at
836 by multiplying the damage differential by the amount of timely
837 paid taxes that were initially levied in the year the hurricane
838 occurred.

839 (c) "Hurricane" means any of the following:

- 840 1. Hurricane Hermine, which occurred in calendar year 2016.
- 841 2. Hurricane Matthew, which occurred in calendar year 2016.
- 842 3. Hurricane Irma, which occurred in calendar year 2017.

843 (d) "Percent change in value" means the difference between
844 a residential parcel's just value as of January 1 of the year in
845 which a hurricane occurred and its postdisaster just value
846 expressed as a percentage of the parcel's just value as of
847 January 1 of the year in which the hurricane occurred.

848 (e) "Postdisaster just value" means the just value of the
849 residential parcel on January 1 of the year in which a hurricane
850 occurred, reduced to reflect the just value of the residential
851 improvement as provided in subsection (5) as a result of the
852 destruction and damage caused by the hurricane. Postdisaster



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853 just value is determined only for purposes of calculating tax
854 abatements under this section and does not determine a parcel's
855 just value as of January 1 each year.

856 (f) "Residential improvement" means a residential dwelling
857 or house that is owned and used as a homestead as defined in s.
858 196.012(13). A residential improvement does not include a
859 structure that is not essential to the use and occupancy of the
860 residential dwelling or house, including, but not limited to, a
861 detached utility building, detached carport, detached garage,
862 bulkhead, fence, or swimming pool, and does not include land.

863 (g) "Uninhabitable" means the loss of use or occupancy,
864 resulting from Hurricanes Hermine or Matthew during the 2016
865 calendar year, or Hurricane Irma during the 2017 calendar year,
866 of a residential improvement for the purpose for which it was
867 constructed, as evidenced by documentation, including, but not
868 limited to, utility bills, insurance information, contractors'
869 statements, building permit applications, or building inspection
870 certificates of occupancy.

871 (2) If a residential improvement is rendered uninhabitable
872 for at least 30 days due to damage or destruction to the
873 property caused by Hurricanes Hermine or Matthew during the 2016
874 calendar year or Hurricane Irma during the 2017 calendar year,
875 taxes initially levied in 2019 may be abated in the following
876 manner:

877 (a) The property owner must file an application with the
878 property appraiser no later than March 1, 2019. A property owner
879 who fails to file an application by March 1, 2019, waives a
880 claim for abatement of taxes under this section.

881 (b) The application shall identify the residential parcel



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882 on which the residential improvement was damaged or destroyed,
883 the date the damage or destruction occurred, and the number of
884 days the property was uninhabitable during the calendar year
885 that the hurricane occurred.

886 (c) The application shall be verified under oath and is
887 subject to penalty of perjury.

888 (d) Upon receipt of the application, the property appraiser
889 shall investigate the statements contained in the application to
890 determine if the applicant is entitled to an abatement of taxes.
891 If the property appraiser determines that the applicant is not
892 entitled to an abatement, the applicant may file a petition with
893 the value adjustment board, pursuant to s. 194.011(3),
894 requesting that the abatement be granted. If the property
895 appraiser determines that the applicant is entitled to an
896 abatement, the property appraiser shall issue an official
897 written statement to the tax collector by April 1, 2019, which
898 provides:

899 1. The number of days during the calendar year in which the
900 hurricane occurred that the residential improvement was
901 uninhabitable. To qualify for the abatement, the residential
902 improvement must be uninhabitable for at least 30 days.

903 2. The just value of the residential parcel as determined
904 by the property appraiser on January 1 of the year in which the
905 hurricane for which the applicant is claiming an abatement
906 occurred.

907 3. The postdisaster just value of the residential parcel as
908 determined by the property appraiser.

909 4. The percent change in value applicable to the
910 residential parcel.



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911 (3) Upon receipt of the written statement from the property
912 appraiser, the tax collector shall calculate the damage
913 differential and disaster relief credit pursuant to this
914 section. The tax collector shall reduce the taxes initially
915 levied on the residential parcel in 2019 by an amount equal to
916 the disaster relief credit. If the value of the credit exceeds
917 the taxes levied in 2019, the remaining value of the credit
918 shall be applied to taxes due in subsequent years until the
919 value of the credit is exhausted.

920 (4) No later than May 1, 2019, the tax collector shall
921 notify:

922 (a) The department of the total reduction in taxes for all
923 properties that qualified for an abatement pursuant to this
924 section.

925 (b) The governing board of each affected local government
926 of the reduction in such local government's taxes that will
927 occur pursuant to this section.

928 (5) For purposes of this section, residential improvements
929 that are uninhabitable shall have no value placed thereon.

930 (6) This section applies retroactively to January 1, 2016,
931 and expires January 1, 2021.

932 Section 20. Effective upon this act becoming a law, section
933 197.3631, Florida Statutes, is amended to read:

934 197.3631 Non-ad valorem assessments; general provisions.—

935 (1) Non-ad valorem assessments as defined in s. 197.3632
936 may be collected pursuant to the method provided for in ss.
937 197.3632 and 197.3635. Non-ad valorem assessments may also be
938 collected pursuant to any alternative method which is authorized
939 by law, but such alternative method shall not require the tax



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940 collector or property appraiser to perform those services as
941 provided for in ss. 197.3632 and 197.3635. However, a property
942 appraiser or tax collector may contract with a local government
943 to supply information and services necessary for any such
944 alternative method. Section 197.3632 is additional authority for
945 local governments to impose and collect non-ad valorem
946 assessments supplemental to the home rule powers pursuant to ss.
947 125.01 and 166.021 and chapter 170, or any other law. Any county
948 operating under a charter adopted pursuant to s. 11, Art. VIII
949 of the Constitution of 1885, as amended, as referred to in s.
950 6(e), Art. VIII of the Constitution of 1968, as amended, may use
951 any method authorized by law for imposing and collecting non-ad
952 valorem assessments.

953 (2) For non-ad valorem special assessments based on the
954 size or area of the land containing a multiple parcel building,
955 regardless of ownership, the special assessment must be levied
956 on and allocated among all the parcels in the multiple parcel
957 building on the same basis that the land value is allocated
958 among the parcels in s. 193.0237(3). For non-ad valorem
959 assessments not based on the size or area of the land, each
960 parcel in the multiple parcel building shall be subject to a
961 separate assessment. For purposes of this subsection, the terms
962 "multiple parcel building" and "parcel" have the meanings as
963 provided in s. 193.0237(1).

964 Section 21. Effective upon this act becoming a law, section
965 197.572, Florida Statutes, is amended to read:

966 197.572 Easements for conservation purposes, ~~or for~~ public
967 service purposes, support of certain improvements, or for
968 drainage or ingress and egress survive tax sales and deeds.—When



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969 any lands are sold for the nonpayment of taxes, or any tax
970 certificate is issued thereon by a governmental unit or agency
971 or pursuant to any tax lien foreclosure proceeding, the title to
972 the lands shall continue to be subject to any easement for
973 conservation purposes as provided in s. 704.06 or for telephone,
974 telegraph, pipeline, power transmission, or other public service
975 purpose; and shall continue to be subject to any easement that
976 supports improvements that may be constructed above the lands;
977 and any easement for the purposes of drainage or of ingress and
978 egress to and from other land. The easement and the rights of
979 the owner of it shall survive and be enforceable after the
980 execution, delivery, and recording of a tax deed, a master's
981 deed, or a clerk's certificate of title pursuant to foreclosure
982 of a tax deed, tax certificate, or tax lien, to the same extent
983 as though the land had been conveyed by voluntary deed. The
984 easement must be evidenced by written instrument recorded in the
985 office of the clerk of the circuit court in the county where
986 such land is located before the recording of such tax deed or
987 master's deed, or, if not recorded, an easement for a public
988 service purpose must be evidenced by wires, poles, or other
989 visible occupation, an easement for drainage must be evidenced
990 by a waterway, water bed, or other visible occupation, and an
991 easement for the purpose of ingress and egress must be evidenced
992 by a road or other visible occupation to be entitled to the
993 benefit of this section; however, this shall apply only to tax
994 deeds issued after the effective date of this act.

995 Section 22. Effective upon this act becoming a law,
996 subsections (1) and (2) of section 197.573, Florida Statutes,
997 are amended to read:



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998 197.573 Survival of restrictions and covenants after tax
999 sale.—

1000 (1) When a deed or other recorded instrument in the chain
1001 of title contains restrictions and covenants running with the
1002 land, as hereinafter defined and limited, the restrictions and
1003 covenants shall survive and be enforceable after the issuance of
1004 a tax deed or master's deed, or a clerk's certificate of title
1005 upon foreclosure of a tax deed, tax certificate, or tax lien, to
1006 the same extent that it would be enforceable against a voluntary
1007 grantee of the owner of the title immediately before the
1008 delivery of the tax deed, master's deed, or clerk's certificate
1009 of title.

1010 (2) This section applies ~~shall apply~~ to the usual
1011 restrictions and covenants limiting the use of property; the
1012 type, character and location of building; covenants against
1013 nuisances and what the former parties deemed to be undesirable
1014 conditions, in, upon, and about the property; and other similar
1015 restrictions and covenants; but this section does ~~shall~~ not
1016 protect covenants that:

1017 (a) Create ~~creating~~ any debt or lien against or upon the
1018 property, except one providing for satisfaction or survival of a
1019 lien of record held by a municipal or county governmental unit,
1020 or one providing a lien for assessments accruing after such tax
1021 deed, master's deed, or clerk's certificate of title to a
1022 condominium association, homeowners' association, property
1023 owners' association, or person having assessment powers under
1024 such covenants; or

1025 (b) Require ~~requiring~~ the grantee to expend money for any
1026 purpose, except one that may require that the premises be kept



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1027 in a sanitary or slightly condition or one to abate nuisances or
1028 undesirable conditions.

1029 Section 23. Subsection (7) of section 201.02, Florida
1030 Statutes, is amended to read:

1031 201.02 Tax on deeds and other instruments relating to real
1032 property or interests in real property.—

1033 (7) Taxes imposed by this section do not apply to:

1034 (a) A deed, transfer, or conveyance between spouses or
1035 former spouses pursuant to an action for dissolution of their
1036 marriage wherein the real property is or was their marital home
1037 or an interest therein. Taxes paid pursuant to this section
1038 shall be refunded in those cases in which a deed, transfer, or
1039 conveyance occurred 1 year before a dissolution of marriage.
1040 This paragraph ~~subsection~~ applies in spite of any consideration
1041 as defined in subsection (1). This paragraph ~~subsection~~ does not
1042 apply to a deed, transfer, or conveyance executed before July 1,
1043 1997.

1044 (b) A deed or other instrument that transfers or conveys
1045 homestead property or any interest in homestead property between
1046 spouses, if the only consideration for the transfer or
1047 conveyance is the amount of a mortgage or other lien encumbering
1048 the homestead property at the time of the transfer or conveyance
1049 and if the deed or other instrument is recorded within 1 year
1050 after the date of the marriage. This paragraph applies to
1051 transfers or conveyances from one spouse to another, from one
1052 spouse to both spouses, or from both spouses to one spouse. For
1053 the purpose of this paragraph, the term "homestead property" has
1054 the same meaning as the term "homestead" as defined in s.
1055 192.001.



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1056 Section 24. Section 201.25, Florida Statutes, is created to
1057 read:

1058 201.25 Tax exemptions for certain loans.—There shall be
1059 exempt from all taxes imposed by this chapter:

1060 (1) Any loan made by the Florida Small Business Emergency
1061 Bridge Loan Program in response to a disaster that results in a
1062 state of emergency declared by executive order or proclamation
1063 of the Governor pursuant to s. 252.36.

1064 (2) Any loan made by the Agricultural Economic Development
1065 Program pursuant to s. 570.82.

1066 Section 25. Section 205.055, Florida Statutes, is created
1067 to read:

1068 205.055 Exemptions; veterans, spouses of veterans and
1069 certain servicemembers, and low-income persons.—

1070 (1) The following persons are entitled to an exemption from
1071 a business tax and any fees imposed under this chapter:

1072 (a) A veteran of the United States Armed Forces who was
1073 honorably discharged upon separation from service, or the spouse
1074 or unremarried surviving spouse of such a veteran.

1075 (b) The spouse of an active duty military servicemember who
1076 has relocated to the county or municipality pursuant to a
1077 permanent change of station order.

1078 (c) A person who is receiving public assistance as defined
1079 in s. 409.2554.

1080 (d) A person whose household income is below 130 percent of
1081 the federal poverty level based on the current year's federal
1082 poverty guidelines.

1083 (2) A person must complete and sign, under penalty of
1084 perjury, a Request for Fee Exemption to be furnished by the



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1085 local governing authority and provide written documentation in
1086 support of his or her request for an exemption under subsection
1087 (1).

1088 (3) If a person who is exempt under subsection (1) owns a
1089 majority interest in a business with fewer than 100 employees,
1090 the business is exempt. Such person must complete and sign,
1091 under penalty of perjury, a Request for Fee Exemption to be
1092 furnished by the local governing authority and provide written
1093 documentation in support of his or her request for an exemption
1094 for the business under this subsection.

1095 Section 26. Section 205.171, Florida Statutes, is repealed.

1096 Section 27. Notwithstanding the creation of s. 205.055,
1097 Florida Statutes, and the repeal of s. 205.171, Florida
1098 Statutes, by this act, a municipality that imposes a business
1099 tax on merchants which is measured by gross receipts from the
1100 sale of merchandise or services, or both, may continue to impose
1101 such tax and may, by ordinance, revise the definition of the
1102 term "merchant." However, the municipality may not revise the
1103 rate of the tax measured by gross sales.

1104 Section 28. Subsection (2) of section 206.052, Florida
1105 Statutes, is renumbered as subsection (3), and a new subsection
1106 (2) is added to that section, to read:

1107 206.052 Export of tax-free fuels.-

1108 (2) A terminal supplier may purchase taxable motor fuels
1109 from another terminal supplier at a terminal without paying the
1110 tax imposed pursuant to this part only under the following
1111 circumstances:

1112 (a) The terminal supplier who purchased the motor fuel will
1113 sell the motor fuel to a licensed exporter for immediate export



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1114 from the state.

1115 (b) The terminal supplier who purchased the motor fuel has
1116 designated to the terminal supplier who sold the motor fuel the
1117 destination for delivery of the fuel to a location outside the
1118 state.

1119 (c) The terminal supplier who purchased the motor fuel is
1120 licensed in the state of destination and has supplied the
1121 terminal supplier who sold the motor fuel with that license
1122 number.

1123 (d) The licensed exporter has not been barred from making
1124 tax-free exports by the department for violation of s.
1125 206.051(5).

1126 (e) The terminal supplier who sold the motor fuel to the
1127 other terminal supplier collects and remits to the state of
1128 destination all taxes imposed by the destination state on the
1129 fuel.

1130 Section 29. Effective July 1, 2019, section 206.9826,
1131 Florida Statutes, is created to read:

1132 206.9826 Refund for certain air carriers.—An air carrier
1133 conducting scheduled operations or all-cargo operations that are
1134 authorized under 14 C.F.R. part 121, 14 C.F.R. part 129, or 14
1135 C.F.R. part 135, is entitled to receive a refund of 1.42 cents
1136 per gallon of the taxes imposed by this part on aviation fuel
1137 purchased by such air carrier. The refund provided under this
1138 section plus the refund provided under s. 206.9855 may not
1139 exceed 4.27 cents per gallon of aviation fuel purchased by an
1140 air carrier.

1141 Section 30. Subsections (3) and (8) of section 206.9952,
1142 Florida Statutes, are amended to read:



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1143 206.9952 Application for license as a natural gas fuel
1144 retailer.—

1145 (3) (a) Any person who acts as a natural gas retailer and
1146 does not hold a valid natural gas fuel retailer license shall
1147 pay a penalty of \$200 for each month of operation without a
1148 license. This paragraph expires December 31, 2023 ~~2018~~.

1149 (b) Effective January 1, 2024 ~~2019~~, any person who acts as
1150 a natural gas fuel retailer and does not hold a valid natural
1151 gas fuel retailer license shall pay a penalty of 25 percent of
1152 the tax assessed on the total purchases made during the
1153 unlicensed period.

1154 (8) With the exception of a state or federal agency or a
1155 political subdivision licensed under this chapter, each person,
1156 as defined in this part, who operates as a natural gas fuel
1157 retailer shall report monthly to the department and pay a tax on
1158 all natural gas fuel purchases beginning January 1, 2024 ~~2019~~.

1159 Section 31. Subsection (2) of section 206.9955, Florida
1160 Statutes, is amended to read:

1161 206.9955 Levy of natural gas fuel tax.—

1162 (2) Effective January 1, 2024 ~~2019~~, the following taxes
1163 shall be imposed:

1164 (a) An excise tax of 4 cents upon each motor fuel
1165 equivalent gallon of natural gas fuel.

1166 (b) An additional tax of 1 cent upon each motor fuel
1167 equivalent gallon of natural gas fuel, which is designated as
1168 the "ninth-cent fuel tax."

1169 (c) An additional tax of 1 cent on each motor fuel
1170 equivalent gallon of natural gas fuel by each county, which is
1171 designated as the "local option fuel tax."



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1172 (d) An additional tax on each motor fuel equivalent gallon
1173 of natural gas fuel, which is designated as the "State
1174 Comprehensive Enhanced Transportation System Tax," at a rate
1175 determined pursuant to this paragraph. Before January 1, 2024,
1176 and each year thereafter ~~Each calendar year~~, the department
1177 shall determine the tax rate applicable to the sale of natural
1178 gas fuel for the following 12-month period beginning January 1,
1179 rounded to the nearest tenth of a cent, by adjusting the
1180 ~~initially established~~ tax rate of 5.8 cents per gallon by the
1181 percentage change in the average of the Consumer Price Index
1182 issued by the United States Department of Labor for the most
1183 recent 12-month period ending September 30, compared to the base
1184 year average, which is the average for the 12-month period
1185 ending September 30, 2013.

1186 (e)1. An additional tax is imposed on each motor fuel
1187 equivalent gallon of natural gas fuel for the privilege of
1188 selling natural gas fuel. Before January 1, 2024, and each year
1189 thereafter ~~Each calendar year~~, the department shall determine
1190 the tax rate applicable to the sale of natural gas fuel, rounded
1191 to the nearest tenth of a cent, for the following 12-month
1192 period beginning January 1, ~~The tax rate is calculated by~~
1193 adjusting the ~~initially established~~ tax rate of 9.2 cents per
1194 gallon by the percentage change in the average of the Consumer
1195 Price Index issued by the United States Department of Labor for
1196 the most recent 12-month period ending September 30, compared to
1197 the base year average, which is the average for the 12-month
1198 period ending September 30, 2013.

1199 2. The department is authorized to adopt rules and publish
1200 forms to administer this paragraph.



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1201 Section 32. Subsection (1) of section 206.996, Florida
1202 Statutes, is amended to read:

1203 206.996 Monthly reports by natural gas fuel retailers;
1204 deductions.—

1205 (1) For the purpose of determining the amount of taxes
1206 imposed by s. 206.9955, each natural gas fuel retailer shall
1207 file beginning with February 2024 ~~2019~~, and each month
1208 thereafter, no later than the 20th day of each month, monthly
1209 reports electronically with the department showing information
1210 on inventory, purchases, nontaxable disposals, taxable uses, and
1211 taxable sales in gallons of natural gas fuel for the preceding
1212 month. However, if the 20th day of the month falls on a
1213 Saturday, Sunday, or federal or state legal holiday, a return
1214 must be accepted if it is electronically filed on the next
1215 succeeding business day. The reports must include, or be
1216 verified by, a written declaration stating that such report is
1217 made under the penalties of perjury. The natural gas fuel
1218 retailer shall deduct from the amount of taxes shown by the
1219 report to be payable an amount equivalent to 0.67 percent of the
1220 taxes on natural gas fuel imposed by s. 206.9955(2)(a) and (e),
1221 which deduction is allowed to the natural gas fuel retailer to
1222 compensate it for services rendered and expenses incurred in
1223 complying with the requirements of this part. This allowance is
1224 not deductible unless payment of applicable taxes is made on or
1225 before the 20th day of the month. This subsection may not be
1226 construed as authorizing a deduction from the constitutional
1227 fuel tax or the fuel sales tax.

1228 Section 33. Section 210.205, Florida Statutes, is created
1229 to read:



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1230 210.205 Cigarette tax distribution reporting.—By March 15
1231 of each year, each entity that received a distribution pursuant
1232 to s. 210.20(2)(b) in the preceding calendar year shall report
1233 to the Office of Economic and Demographic Research the following
1234 information:

1235 (1) An itemized accounting of all expenditures of the funds
1236 distributed in the preceding calendar year, including amounts
1237 spent on debt service.

1238 (2) A statement indicating what portion of the distributed
1239 funds have been pledged for debt service.

1240 (3) The original principal amount and current debt service
1241 schedule of any bonds or other borrowing for which the
1242 distributed funds have been pledged for debt service.

1243 Section 34. Effective January 1, 2019, paragraphs (c) and
1244 (d) of subsection (1) of section 212.031, Florida Statutes, are
1245 amended to read:

1246 212.031 Tax on rental or license fee for use of real
1247 property.—

1248 (1)

1249 (c) For the exercise of such privilege, a tax is levied at
1250 the rate of 5.7 ~~5.8~~ percent of and on the total rent or license
1251 fee charged for such real property by the person charging or
1252 collecting the rental or license fee. The total rent or license
1253 fee charged for such real property shall include payments for
1254 the granting of a privilege to use or occupy real property for
1255 any purpose and shall include base rent, percentage rents, or
1256 similar charges. Such charges shall be included in the total
1257 rent or license fee subject to tax under this section whether or
1258 not they can be attributed to the ability of the lessor's or



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1259 licensor's property as used or operated to attract customers.
1260 Payments for intrinsically valuable personal property such as
1261 franchises, trademarks, service marks, logos, or patents are not
1262 subject to tax under this section. In the case of a contractual
1263 arrangement that provides for both payments taxable as total
1264 rent or license fee and payments not subject to tax, the tax
1265 shall be based on a reasonable allocation of such payments and
1266 shall not apply to that portion which is for the nontaxable
1267 payments.

1268 (d) When the rental or license fee of any such real
1269 property is paid by way of property, goods, wares, merchandise,
1270 services, or other thing of value, the tax shall be at the rate
1271 of 5.7 ~~5.8~~ percent of the value of the property, goods, wares,
1272 merchandise, services, or other thing of value.

1273 Section 35. Paragraph (d) of subsection (2) of section
1274 212.055, Florida Statutes, is amended to read:

1275 212.055 Discretionary sales surtaxes; legislative intent;
1276 authorization and use of proceeds.—It is the legislative intent
1277 that any authorization for imposition of a discretionary sales
1278 surtax shall be published in the Florida Statutes as a
1279 subsection of this section, irrespective of the duration of the
1280 levy. Each enactment shall specify the types of counties
1281 authorized to levy; the rate or rates which may be imposed; the
1282 maximum length of time the surtax may be imposed, if any; the
1283 procedure which must be followed to secure voter approval, if
1284 required; the purpose for which the proceeds may be expended;
1285 and such other requirements as the Legislature may provide.
1286 Taxable transactions and administrative procedures shall be as
1287 provided in s. 212.054.



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1288 (2) LOCAL GOVERNMENT INFRASTRUCTURE SURTAX.—
1289 (d) The proceeds of the surtax authorized by this
1290 subsection and any accrued interest shall be expended by the
1291 school district, within the county and municipalities within the
1292 county, or, in the case of a negotiated joint county agreement,
1293 within another county, to finance, plan, and construct
1294 infrastructure; to acquire any interest in land for public
1295 recreation, conservation, or protection of natural resources or
1296 to prevent or satisfy private property rights claims resulting
1297 from limitations imposed by the designation of an area of
1298 critical state concern; to provide loans, grants, or rebates to
1299 residential or commercial property owners who make energy
1300 efficiency improvements to their residential or commercial
1301 property, if a local government ordinance authorizing such use
1302 is approved by referendum; or to finance the closure of county-
1303 owned or municipally owned solid waste landfills that have been
1304 closed or are required to be closed by order of the Department
1305 of Environmental Protection. Any use of the proceeds or interest
1306 for purposes of landfill closure before July 1, 1993, is
1307 ratified. The proceeds and any interest may not be used for the
1308 operational expenses of infrastructure, except that a county
1309 that has a population of fewer than 75,000 and that is required
1310 to close a landfill may use the proceeds or interest for long-
1311 term maintenance costs associated with landfill closure.
1312 Counties, as defined in s. 125.011, and charter counties may, in
1313 addition, use the proceeds or interest to retire or service
1314 indebtedness incurred for bonds issued before July 1, 1987, for
1315 infrastructure purposes, and for bonds subsequently issued to
1316 refund such bonds. Any use of the proceeds or interest for



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1317 purposes of retiring or servicing indebtedness incurred for
1318 refunding bonds before July 1, 1999, is ratified.

1319 1. For the purposes of this paragraph, the term
1320 "infrastructure" means:

1321 a. Any fixed capital expenditure or fixed capital outlay
1322 associated with the construction, reconstruction, or improvement
1323 of public facilities that have a life expectancy of 5 or more
1324 years, any related land acquisition, land improvement, design,
1325 and engineering costs, and all other professional and related
1326 costs required to bring the public facilities into service. For
1327 purposes of this sub-subparagraph, the term "public facilities"
1328 means facilities as defined in s. 163.3164(38), s. 163.3221(13),
1329 or s. 189.012(5), and includes facilities that are necessary to
1330 carry out governmental purposes, including, but not limited to,
1331 fire stations, general governmental office buildings, and animal
1332 shelters, regardless of whether the facilities are owned by the
1333 local taxing authority or another governmental entity.

1334 b. A fire department vehicle, an emergency medical service
1335 vehicle, a sheriff's office vehicle, a police department
1336 vehicle, or any other vehicle, and the equipment necessary to
1337 outfit the vehicle for its official use or equipment that has a
1338 life expectancy of at least 5 years.

1339 c. Any expenditure for the construction, lease, or
1340 maintenance of, or provision of utilities or security for,
1341 facilities, as defined in s. 29.008.

1342 d. Any fixed capital expenditure or fixed capital outlay
1343 associated with the improvement of private facilities that have
1344 a life expectancy of 5 or more years and that the owner agrees
1345 to make available for use on a temporary basis as needed by a



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1346 local government as a public emergency shelter or a staging area
1347 for emergency response equipment during an emergency officially
1348 declared by the state or by the local government under s.
1349 252.38. Such improvements are limited to those necessary to
1350 comply with current standards for public emergency evacuation
1351 shelters. The owner must enter into a written contract with the
1352 local government providing the improvement funding to make the
1353 private facility available to the public for purposes of
1354 emergency shelter at no cost to the local government for a
1355 minimum of 10 years after completion of the improvement, with
1356 the provision that the obligation will transfer to any
1357 subsequent owner until the end of the minimum period.

1358 e. Any land acquisition expenditure for a residential
1359 housing project in which at least 30 percent of the units are
1360 affordable to individuals or families whose total annual
1361 household income does not exceed 120 percent of the area median
1362 income adjusted for household size, if the land is owned by a
1363 local government or by a special district that enters into a
1364 written agreement with the local government to provide such
1365 housing. The local government or special district may enter into
1366 a ground lease with a public or private person or entity for
1367 nominal or other consideration for the construction of the
1368 residential housing project on land acquired pursuant to this
1369 sub-subparagraph.

1370 f. Instructional technology used solely in a school
1371 district's classrooms. As used in this sub-subparagraph, the
1372 term "instructional technology" means an interactive device that
1373 assists a teacher in instructing a class or a group of students
1374 and includes the necessary hardware and software to operate the



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1375 interactive device. The term also includes support systems in
1376 which an interactive device may mount and is not required to be
1377 affixed to the facilities.

1378 2. For the purposes of this paragraph, the term "energy
1379 efficiency improvement" means any energy conservation and
1380 efficiency improvement that reduces consumption through
1381 conservation or a more efficient use of electricity, natural
1382 gas, propane, or other forms of energy on the property,
1383 including, but not limited to, air sealing; installation of
1384 insulation; installation of energy-efficient heating, cooling,
1385 or ventilation systems; installation of solar panels; building
1386 modifications to increase the use of daylight or shade;
1387 replacement of windows; installation of energy controls or
1388 energy recovery systems; installation of electric vehicle
1389 charging equipment; installation of systems for natural gas fuel
1390 as defined in s. 206.9951; and installation of efficient
1391 lighting equipment.

1392 3. Notwithstanding any other provision of this subsection,
1393 a local government infrastructure surtax imposed or extended
1394 after July 1, 1998, may allocate up to 15 percent of the surtax
1395 proceeds for deposit into a trust fund within the county's
1396 accounts created for the purpose of funding economic development
1397 projects having a general public purpose of improving local
1398 economies, including the funding of operational costs and
1399 incentives related to economic development. The ballot statement
1400 must indicate the intention to make an allocation under the
1401 authority of this subparagraph.

1402 Section 36. Effective upon this act becoming a law,
1403 subsection (10) is added to section 212.055, Florida Statutes,



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1404 to read:

1405 212.055 Discretionary sales surtaxes; legislative intent;
1406 authorization and use of proceeds.—It is the legislative intent
1407 that any authorization for imposition of a discretionary sales
1408 surtax shall be published in the Florida Statutes as a
1409 subsection of this section, irrespective of the duration of the
1410 levy. Each enactment shall specify the types of counties
1411 authorized to levy; the rate or rates which may be imposed; the
1412 maximum length of time the surtax may be imposed, if any; the
1413 procedure which must be followed to secure voter approval, if
1414 required; the purpose for which the proceeds may be expended;
1415 and such other requirements as the Legislature may provide.
1416 Taxable transactions and administrative procedures shall be as
1417 provided in s. 212.054.

1418 (10) (a) For any referendum held on or after the effective
1419 date of this act to adopt or amend a discretionary sales surtax
1420 under this section, an independent certified public accountant
1421 licensed pursuant to chapter 473 shall conduct a performance
1422 audit of the county or school district holding the referendum.
1423 The Office of Program Policy Analysis and Government
1424 Accountability shall procure the certified public accountant and
1425 may use carryforward funds to pay for the services of the
1426 certified public accountant.

1427 (b) At least 60 days before the referendum is held, the
1428 performance audit shall be completed and the audit report,
1429 including any findings, recommendations, or other accompanying
1430 documents shall be made available on the official website of the
1431 county or school district. The county or school district shall
1432 keep the information on its website for 2 years from the date it



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1433 was posted.

1434 (c) For purposes of this subsection, the term "performance
1435 audit" means an examination of the county or school district
1436 conducted according to applicable government auditing standards
1437 or auditing and evaluation standards of other appropriate
1438 authoritative bodies. At a minimum, a performance audit must
1439 include an examination of issues related to the following:

1440 1. The economy, efficiency, or effectiveness of the county
1441 or school district.

1442 2. The structure or design of the county government or
1443 school district to accomplish its goals and objectives.

1444 3. Alternative methods of providing county or school
1445 district services or products.

1446 4. Goals, objectives, and performance measures used by the
1447 county or school district to monitor and report program
1448 accomplishments.

1449 5. The accuracy or adequacy of public documents, reports,
1450 and requests prepared by the county or school district.

1451 6. Compliance of the county or school district with
1452 appropriate policies, rules, and laws.

1453 Section 37. Paragraphs (e) and (p) of subsection (5) and
1454 paragraphs (ff) and (jjj) of subsection (7) of section 212.08,
1455 Florida Statutes, are amended, paragraph (t) is added to
1456 subsection (5) of that section, and paragraph (ooo) is added to
1457 subsection (7) of that section, to read:

1458 212.08 Sales, rental, use, consumption, distribution, and
1459 storage tax; specified exemptions.—The sale at retail, the
1460 rental, the use, the consumption, the distribution, and the
1461 storage to be used or consumed in this state of the following



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1462 are hereby specifically exempt from the tax imposed by this
1463 chapter.

1464 (5) EXEMPTIONS; ACCOUNT OF USE.—

1465 (e) *Gas or electricity used for certain agricultural*
1466 *purposes.—*

1467 1. Butane gas, propane gas, natural gas, and all other
1468 forms of liquefied petroleum gases are exempt from the tax
1469 imposed by this chapter if used in any tractor, vehicle, or
1470 other farm equipment which is used exclusively on a farm or for
1471 processing farm products on the farm and no part of which gas is
1472 used in any vehicle or equipment driven or operated on the
1473 public highways of this state, or if used in any tractor,
1474 vehicle, or other farm equipment that is used directly or
1475 indirectly for the production, packing, or processing of
1476 aquacultural products as defined in s. 597.0015. This
1477 restriction does not apply to the movement of farm vehicles or
1478 farm equipment between farms. The transporting of bees by water
1479 and the operating of equipment used in the apiary of a beekeeper
1480 is also deemed an exempt use.

1481 2. Electricity used directly or indirectly for production,
1482 packing, or processing of agricultural products on the farm,
1483 inclusive of the raising of aquaculture products as defined in
1484 s. 597.0015, or used directly or indirectly in a packinghouse,
1485 is exempt from the tax imposed by this chapter. As used in this
1486 subsection, the term "packinghouse" means any building or
1487 structure where fruits, vegetables, or meat from cattle or hogs
1488 or fish is packed or otherwise prepared for market or shipment
1489 in fresh form for wholesale distribution. The exemption does not
1490 apply to electricity used in buildings or structures where



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1491 agricultural products are sold at retail. This exemption applies
1492 only if the electricity used for the exempt purposes is
1493 separately metered. If the electricity is not separately
1494 metered, it is conclusively presumed that some portion of the
1495 electricity is used for a nonexempt purpose, and all of the
1496 electricity used for such purposes is taxable. For purposes of
1497 this subparagraph, the term "fish" means any of numerous cold-
1498 blooded aquatic vertebrates of the superclass Pisces,
1499 characteristically having fins, gills, and a streamlined body,
1500 which is raised through aquaculture.

1501 (p) *Community contribution tax credit for donations.*—

1502 1. Authorization.—Persons who are registered with the
1503 department under s. 212.18 to collect or remit sales or use tax
1504 and who make donations to eligible sponsors are eligible for tax
1505 credits against their state sales and use tax liabilities as
1506 provided in this paragraph:

1507 a. The credit shall be computed as 50 percent of the
1508 person's approved annual community contribution.

1509 b. The credit shall be granted as a refund against state
1510 sales and use taxes reported on returns and remitted in the 12
1511 months preceding the date of application to the department for
1512 the credit as required in sub-subparagraph 3.c. If the annual
1513 credit is not fully used through such refund because of
1514 insufficient tax payments during the applicable 12-month period,
1515 the unused amount may be included in an application for a refund
1516 made pursuant to sub-subparagraph 3.c. in subsequent years
1517 against the total tax payments made for such year. Carryover
1518 credits may be applied for a 3-year period without regard to any
1519 time limitation that would otherwise apply under s. 215.26.



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1520 c. A person may not receive more than \$200,000 in annual
1521 tax credits for all approved community contributions made in any
1522 one year.

1523 d. All proposals for the granting of the tax credit require
1524 the prior approval of the Department of Economic Opportunity.

1525 e. The total amount of tax credits which may be granted for
1526 all programs approved under this paragraph, s. 220.183, and s.
1527 624.5105 is \$12.5 million in the 2018-2019 fiscal year, \$13.5
1528 million ~~\$21.4 million~~ in the 2019-2020 ~~2017-2018~~ fiscal year,
1529 and \$10.5 million in each fiscal year thereafter for projects
1530 that provide housing opportunities for persons with special
1531 needs or homeownership opportunities for low-income households
1532 or very-low-income households and \$3.5 million each fiscal year
1533 for all other projects. As used in this paragraph, the term
1534 "person with special needs" has the same meaning as in s.
1535 420.0004 and the terms "low-income person," "low-income
1536 household," "very-low-income person," and "very-low-income
1537 household" have the same meanings as in s. 420.9071.

1538 f. A person who is eligible to receive the credit provided
1539 in this paragraph, s. 220.183, or s. 624.5105 may receive the
1540 credit only under one section of the person's choice.

1541 2. Eligibility requirements.-

1542 a. A community contribution by a person must be in the
1543 following form:

1544 (I) Cash or other liquid assets;

1545 (II) Real property, including 100 percent ownership of a
1546 real property holding company;

1547 (III) Goods or inventory; or

1548 (IV) Other physical resources identified by the Department



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1549 of Economic Opportunity.

1550

1551 For purposes of this sub-subparagraph, the term "real property
1552 holding company" means a Florida entity, such as a Florida
1553 limited liability company, that is wholly owned by the person;
1554 is the sole owner of real property, as defined in s.

1555 192.001(12), located in the state; is disregarded as an entity
1556 for federal income tax purposes pursuant to 26 C.F.R. s.

1557 301.7701-3(b)(1)(ii); and at the time of contribution to an
1558 eligible sponsor, has no material assets other than the real
1559 property and any other property that qualifies as a community
1560 contribution.

1561 b. All community contributions must be reserved exclusively
1562 for use in a project. As used in this sub-subparagraph, the term
1563 "project" means activity undertaken by an eligible sponsor which
1564 is designed to construct, improve, or substantially rehabilitate
1565 housing that is affordable to low-income households or very-low-
1566 income households; designed to provide housing opportunities for
1567 persons with special needs; designed to provide commercial,
1568 industrial, or public resources and facilities; or designed to
1569 improve entrepreneurial and job-development opportunities for
1570 low-income persons. A project may be the investment necessary to
1571 increase access to high-speed broadband capability in a rural
1572 community that had an enterprise zone designated pursuant to
1573 chapter 290 as of May 1, 2015, including projects that result in
1574 improvements to communications assets that are owned by a
1575 business. A project may include the provision of museum
1576 educational programs and materials that are directly related to
1577 a project approved between January 1, 1996, and December 31,



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1578 1999, and located in an area which was in an enterprise zone
1579 designated pursuant to s. 290.0065 as of May 1, 2015. This
1580 paragraph does not preclude projects that propose to construct
1581 or rehabilitate housing for low-income households or very-low-
1582 income households on scattered sites or housing opportunities
1583 for persons with special needs. With respect to housing,
1584 contributions may be used to pay the following eligible special
1585 needs, low-income, and very-low-income housing-related
1586 activities:

1587 (I) Project development impact and management fees for
1588 special needs, low-income, or very-low-income housing projects;

1589 (II) Down payment and closing costs for persons with
1590 special needs, low-income persons, and very-low-income persons;

1591 (III) Administrative costs, including housing counseling
1592 and marketing fees, not to exceed 10 percent of the community
1593 contribution, directly related to special needs, low-income, or
1594 very-low-income projects; and

1595 (IV) Removal of liens recorded against residential property
1596 by municipal, county, or special district local governments if
1597 satisfaction of the lien is a necessary precedent to the
1598 transfer of the property to a low-income person or very-low-
1599 income person for the purpose of promoting home ownership.
1600 Contributions for lien removal must be received from a
1601 nonrelated third party.

1602 c. The project must be undertaken by an "eligible sponsor,"
1603 which includes:

1604 (I) A community action program;

1605 (II) A nonprofit community-based development organization
1606 whose mission is the provision of housing for persons with



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1607 specials needs, low-income households, or very-low-income
1608 households or increasing entrepreneurial and job-development
1609 opportunities for low-income persons;
1610 (III) A neighborhood housing services corporation;
1611 (IV) A local housing authority created under chapter 421;
1612 (V) A community redevelopment agency created under s.
1613 163.356;
1614 (VI) A historic preservation district agency or
1615 organization;
1616 (VII) A local workforce development board;
1617 (VIII) A direct-support organization as provided in s.
1618 1009.983;
1619 (IX) An enterprise zone development agency created under s.
1620 290.0056;
1621 (X) A community-based organization incorporated under
1622 chapter 617 which is recognized as educational, charitable, or
1623 scientific pursuant to s. 501(c)(3) of the Internal Revenue Code
1624 and whose bylaws and articles of incorporation include
1625 affordable housing, economic development, or community
1626 development as the primary mission of the corporation;
1627 (XI) Units of local government;
1628 (XII) Units of state government; or
1629 (XIII) Any other agency that the Department of Economic
1630 Opportunity designates by rule.
1631
1632 A contributing person may not have a financial interest in the
1633 eligible sponsor.
1634 d. The project must be located in an area which was in an
1635 enterprise zone designated pursuant to chapter 290 as of May 1,



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1636 2015, or a Front Porch Florida Community, unless the project
1637 increases access to high-speed broadband capability in a rural
1638 community that had an enterprise zone designated pursuant to
1639 chapter 290 as of May 1, 2015, but is physically located outside
1640 the designated rural zone boundaries. Any project designed to
1641 construct or rehabilitate housing for low-income households or
1642 very-low-income households or housing opportunities for persons
1643 with special needs is exempt from the area requirement of this
1644 sub-subparagraph.

1645 e.(I) If, during the first 10 business days of the state
1646 fiscal year, eligible tax credit applications for projects that
1647 provide housing opportunities for persons with special needs or
1648 homeownership opportunities for low-income households or very-
1649 low-income households are received for less than the annual tax
1650 credits available for those projects, the Department of Economic
1651 Opportunity shall grant tax credits for those applications and
1652 grant remaining tax credits on a first-come, first-served basis
1653 for subsequent eligible applications received before the end of
1654 the state fiscal year. If, during the first 10 business days of
1655 the state fiscal year, eligible tax credit applications for
1656 projects that provide housing opportunities for persons with
1657 special needs or homeownership opportunities for low-income
1658 households or very-low-income households are received for more
1659 than the annual tax credits available for those projects, the
1660 Department of Economic Opportunity shall grant the tax credits
1661 for those applications as follows:

1662 (A) If tax credit applications submitted for approved
1663 projects of an eligible sponsor do not exceed \$200,000 in total,
1664 the credits shall be granted in full if the tax credit



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1665 applications are approved.

1666 (B) If tax credit applications submitted for approved
1667 projects of an eligible sponsor exceed \$200,000 in total, the
1668 amount of tax credits granted pursuant to sub-sub-sub-
1669 subparagraph (A) shall be subtracted from the amount of
1670 available tax credits, and the remaining credits shall be
1671 granted to each approved tax credit application on a pro rata
1672 basis.

1673 (II) If, during the first 10 business days of the state
1674 fiscal year, eligible tax credit applications for projects other
1675 than those that provide housing opportunities for persons with
1676 special needs or homeownership opportunities for low-income
1677 households or very-low-income households are received for less
1678 than the annual tax credits available for those projects, the
1679 Department of Economic Opportunity shall grant tax credits for
1680 those applications and shall grant remaining tax credits on a
1681 first-come, first-served basis for subsequent eligible
1682 applications received before the end of the state fiscal year.
1683 If, during the first 10 business days of the state fiscal year,
1684 eligible tax credit applications for projects other than those
1685 that provide housing opportunities for persons with special
1686 needs or homeownership opportunities for low-income households
1687 or very-low-income households are received for more than the
1688 annual tax credits available for those projects, the Department
1689 of Economic Opportunity shall grant the tax credits for those
1690 applications on a pro rata basis.

1691 3. Application requirements.—

1692 a. An eligible sponsor seeking to participate in this
1693 program must submit a proposal to the Department of Economic



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1694 Opportunity which sets forth the name of the sponsor, a
1695 description of the project, and the area in which the project is
1696 located, together with such supporting information as is
1697 prescribed by rule. The proposal must also contain a resolution
1698 from the local governmental unit in which the project is located
1699 certifying that the project is consistent with local plans and
1700 regulations.

1701 b. A person seeking to participate in this program must
1702 submit an application for tax credit to the Department of
1703 Economic Opportunity which sets forth the name of the sponsor, a
1704 description of the project, and the type, value, and purpose of
1705 the contribution. The sponsor shall verify, in writing, the
1706 terms of the application and indicate its receipt of the
1707 contribution, and such verification must accompany the
1708 application for tax credit. The person must submit a separate
1709 tax credit application to the Department of Economic Opportunity
1710 for each individual contribution that it makes to each
1711 individual project.

1712 c. A person who has received notification from the
1713 Department of Economic Opportunity that a tax credit has been
1714 approved must apply to the department to receive the refund.
1715 Application must be made on the form prescribed for claiming
1716 refunds of sales and use taxes and be accompanied by a copy of
1717 the notification. A person may submit only one application for
1718 refund to the department within a 12-month period.

1719 4. Administration.—

1720 a. The Department of Economic Opportunity may adopt rules
1721 necessary to administer this paragraph, including rules for the
1722 approval or disapproval of proposals by a person.



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1723 b. The decision of the Department of Economic Opportunity
1724 must be in writing, and, if approved, the notification shall
1725 state the maximum credit allowable to the person. Upon approval,
1726 the Department of Economic Opportunity shall transmit a copy of
1727 the decision to the department.

1728 c. The Department of Economic Opportunity shall
1729 periodically monitor all projects in a manner consistent with
1730 available resources to ensure that resources are used in
1731 accordance with this paragraph; however, each project must be
1732 reviewed at least once every 2 years.

1733 d. The Department of Economic Opportunity shall, in
1734 consultation with the statewide and regional housing and
1735 financial intermediaries, market the availability of the
1736 community contribution tax credit program to community-based
1737 organizations.

1738 (t) Machinery and equipment used in aquacultural
1739 activities.-

1740 1. Industrial machinery and equipment purchased for use in
1741 aquacultural activities at fixed locations are exempt from the
1742 tax imposed by this chapter.

1743 2. As used in this paragraph, the term:

1744 a. "Aquacultural activities" means the business of the
1745 cultivation of aquatic organisms and certification under s.
1746 597.004. Aquacultural activities must produce an aquaculture
1747 product. For purposes of this sub-subparagraph, the term
1748 "aquaculture product" means aquatic organisms and any product
1749 derived from aquatic organisms that are owned and propagated,
1750 grown, or produced under controlled conditions. Such products do
1751 not include organisms harvested from the wild for depuration,



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1752 wet storage, or relay for purification.

1753 b. "Industrial machinery and equipment" means tangible
1754 personal property or other property that has a depreciable life
1755 of 3 years or more and that is used as an integral part in the
1756 manufacturing, processing, compounding, or production of
1757 tangible personal property for sale. The term includes a
1758 building and its structural components, including heating and
1759 air-conditioning systems. The term includes parts and
1760 accessories only to the extent that the exemption thereof is
1761 consistent with this paragraph.

1762 (7) MISCELLANEOUS EXEMPTIONS.—Exemptions provided to any
1763 entity by this chapter do not inure to any transaction that is
1764 otherwise taxable under this chapter when payment is made by a
1765 representative or employee of the entity by any means,
1766 including, but not limited to, cash, check, or credit card, even
1767 when that representative or employee is subsequently reimbursed
1768 by the entity. In addition, exemptions provided to any entity by
1769 this subsection do not inure to any transaction that is
1770 otherwise taxable under this chapter unless the entity has
1771 obtained a sales tax exemption certificate from the department
1772 or the entity obtains or provides other documentation as
1773 required by the department. Eligible purchases or leases made
1774 with such a certificate must be in strict compliance with this
1775 subsection and departmental rules, and any person who makes an
1776 exempt purchase with a certificate that is not in strict
1777 compliance with this subsection and the rules is liable for and
1778 shall pay the tax. The department may adopt rules to administer
1779 this subsection.

1780 (ff) *Certain electricity or steam uses.*—



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1781 1. Subject to the provisions of subparagraph 4., charges
1782 for electricity or steam used to operate machinery and equipment
1783 at a fixed location in this state when such machinery and
1784 equipment is used to manufacture, process, compound, produce, or
1785 prepare for shipment items of tangible personal property for
1786 sale, or to operate pollution control equipment, recycling
1787 equipment, maintenance equipment, or monitoring or control
1788 equipment used in such operations are exempt to the extent
1789 provided in this paragraph. If 75 percent or more of the
1790 electricity or steam used at the fixed location is used to
1791 operate qualifying machinery or equipment, 100 percent of the
1792 charges for electricity or steam used at the fixed location are
1793 exempt. If less than 75 percent but 50 percent or more of the
1794 electricity or steam used at the fixed location is used to
1795 operate qualifying machinery or equipment, 50 percent of the
1796 charges for electricity or steam used at the fixed location are
1797 exempt. If less than 50 percent of the electricity or steam used
1798 at the fixed location is used to operate qualifying machinery or
1799 equipment, none of the charges for electricity or steam used at
1800 the fixed location are exempt.

1801 2. This exemption applies only to industries classified
1802 under SIC Industry Major Group Numbers 10, 12, 13, 14, 20, 22,
1803 23, 24, 25, 26, 27, 28, 29, 30, 31, 32, 33, 34, 35, 36, 37, 38,
1804 and 39 and Industry Group Number 212 and industries classified
1805 under NAICS code 423930. As used in this paragraph, "SIC" means
1806 those classifications contained in the Standard Industrial
1807 Classification Manual, 1987, as published by the Office of
1808 Management and Budget, Executive Office of the President. As
1809 used in this subparagraph, the term "NAICS" means those



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1810 classifications contained in the North American Industry
1811 Classification System, as published in 2007 by the Office of
1812 Management and Budget, Executive Office of the President.

1813 3. Possession by a seller of a written certification by the
1814 purchaser, certifying the purchaser's entitlement to an
1815 exemption permitted by this subsection, relieves the seller from
1816 the responsibility of collecting the tax on the nontaxable
1817 amounts, and the department shall look solely to the purchaser
1818 for recovery of such tax if it determines that the purchaser was
1819 not entitled to the exemption.

1820 4. Such exemption shall be applied as follows: beginning
1821 July 1, 2000, 100 percent of the charges for such electricity or
1822 steam shall be exempt.

1823 (jjj) *Certain machinery and equipment.*—

1824 1. Industrial machinery and equipment purchased by eligible
1825 manufacturing businesses which is used at a fixed location in
1826 this state for the manufacture, processing, compounding, or
1827 production of items of tangible personal property for sale is
1828 exempt from the tax imposed by this chapter. If, at the time of
1829 purchase, the purchaser furnishes the seller with a signed
1830 certificate certifying the purchaser's entitlement to exemption
1831 pursuant to this paragraph, the seller is not required to
1832 collect the tax on the sale of such items, and the department
1833 shall look solely to the purchaser for recovery of the tax if it
1834 determines that the purchaser was not entitled to the exemption.

1835 2. For purposes of this paragraph, the term:

1836 a. "Eligible manufacturing business" means any business
1837 whose primary business activity at the location where the
1838 industrial machinery and equipment is located is within the



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1839 industries classified under NAICS codes 31, 32, 33, 112511, and
1840 423930.

1841 b. "Eligible postharvest activity business" means a
1842 business whose primary business activity, at the location where
1843 the postharvest machinery and equipment is located, is within
1844 the industries classified under NAICS code 115114.

1845 c. "NAICS" means those classifications contained in the
1846 North American Industry Classification System, as published in
1847 2007 by the Office of Management and Budget, Executive Office of
1848 the President.

1849 d. "Primary business activity" means an activity
1850 representing more than 50 percent of the activities conducted at
1851 the location where the industrial machinery and equipment or
1852 postharvest machinery and equipment is located.

1853 e. "Industrial machinery and equipment" means tangible
1854 personal property or other property that has a depreciable life
1855 of 3 years or more and that is used as an integral part in the
1856 manufacturing, processing, compounding, or production of
1857 tangible personal property for sale. The term includes tangible
1858 personal property or other property that has a depreciable life
1859 of 3 years or more which is used as an integral part in the
1860 recycling of metals for sale. A building and its structural
1861 components are not industrial machinery and equipment unless the
1862 building or structural component is so closely related to the
1863 industrial machinery and equipment that it houses or supports
1864 that the building or structural component can be expected to be
1865 replaced when the machinery and equipment are replaced. Heating
1866 and air conditioning systems are not industrial machinery and
1867 equipment unless the sole justification for their installation



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1868 is to meet the requirements of the production process, even
1869 though the system may provide incidental comfort to employees or
1870 serve, to an insubstantial degree, nonproduction activities. The
1871 term includes parts and accessories for industrial machinery and
1872 equipment only to the extent that the parts and accessories are
1873 purchased before the date the machinery and equipment are placed
1874 in service.

1875 f. "Postharvest activities" means services performed on
1876 crops, after their harvest, with the intent of preparing them
1877 for market or further processing. Postharvest activities
1878 include, but are not limited to, crop cleaning, sun drying,
1879 shelling, fumigating, curing, sorting, grading, packing, and
1880 cooling.

1881 g. "Postharvest machinery and equipment" means tangible
1882 personal property or other property with a depreciable life of 3
1883 years or more which is used primarily for postharvest
1884 activities. A building and its structural components are not
1885 postharvest industrial machinery and equipment unless the
1886 building or structural component is so closely related to the
1887 postharvest machinery and equipment that it houses or supports
1888 that the building or structural component can be expected to be
1889 replaced when the postharvest machinery and equipment is
1890 replaced. Heating and air conditioning systems are not
1891 postharvest machinery and equipment unless the sole
1892 justification for their installation is to meet the requirements
1893 of the postharvest activities process, even though the system
1894 may provide incidental comfort to employees or serve, to an
1895 insubstantial degree, nonpostharvest activities.

1896 3. Postharvest machinery and equipment purchased by an



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1897 eligible postharvest activity business which is used at a fixed
1898 location in this state is exempt from the tax imposed by this
1899 chapter. All labor charges for the repair of, and parts and
1900 materials used in the repair of and incorporated into, such
1901 postharvest machinery and equipment are also exempt. If, at the
1902 time of purchase, the purchaser furnishes the seller with a
1903 signed certificate certifying the purchaser's entitlement to
1904 exemption pursuant to this subparagraph, the seller is not
1905 required to collect the tax on the sale of such items, and the
1906 department shall look solely to the purchaser for recovery of
1907 the tax if it determines that the purchaser was not entitled to
1908 the exemption.

1909 4. A mixer drum affixed to a mixer truck which is used at
1910 any location in this state to mix, agitate, and transport
1911 freshly mixed concrete in a plastic state for sale is exempt
1912 from the tax imposed by this chapter. Parts and labor required
1913 to affix a mixer drum exempt under this subparagraph to a mixer
1914 truck are also exempt. If, at the time of purchase, the
1915 purchaser furnishes the seller with a signed certificate
1916 certifying the purchaser's entitlement to exemption pursuant to
1917 this subparagraph, the seller is not required to collect the tax
1918 on the sale of such items, and the department shall look solely
1919 to the purchaser for recovery of the tax if it determines that
1920 the purchaser was not entitled to the exemption. This
1921 subparagraph is repealed April 30, 2017.

1922 (ooo) Recycling roll off containers.-Recycling roll off
1923 containers purchased by a business whose primary business
1924 activity is within the industry classified under NAICS code
1925 423930 and which are used exclusively for business activities



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1926 within the industry classified under NAICS code 423930 are
1927 exempt from the tax imposed by this chapter. As used in this
1928 paragraph, the term "NAICS" means those classifications
1929 contained in the North American Industry Classification System,
1930 as published in 2007 by the Office of Management and Budget,
1931 Executive Office of the President.

1932 Section 38. Subsection (11) of section 212.12, Florida
1933 Statutes, is amended to read:

1934 212.12 Dealer's credit for collecting tax; penalties for
1935 noncompliance; powers of Department of Revenue in dealing with
1936 delinquents; brackets applicable to taxable transactions;
1937 records required.-

1938 (11) The department shall make available in an electronic
1939 format or otherwise the tax amounts and brackets applicable to
1940 all taxable transactions that occur in counties that have a
1941 surtax at a rate other than 1 percent which would otherwise have
1942 been transactions taxable at the rate of 6 percent. Likewise,
1943 the department shall make available in an electronic format or
1944 otherwise the tax amounts and brackets applicable to
1945 transactions taxable at 4.35 percent pursuant to s.
1946 212.05(1)(e)1.c. or the applicable tax rate pursuant to s.
1947 212.031(1) and on transactions which would otherwise have been
1948 so taxable in counties which have adopted a discretionary sales
1949 surtax.

1950 Section 39. Section 212.205, Florida Statutes, is created
1951 to read:

1952 212.205 Sales tax distribution reporting.-By March 15 of
1953 each year, each person who received a distribution pursuant to
1954 s. 212.20(6)(d)6.b.-f. in the preceding calendar year shall



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1955 report to the Office of Economic and Demographic Research the
1956 following information:

1957 (1) An itemized accounting of all expenditures of the funds
1958 distributed in the preceding calendar year, including amounts
1959 spent on debt service.

1960 (2) A statement indicating what portion of the distributed
1961 funds have been pledged for debt service.

1962 (3) The original principal amount, and current debt service
1963 schedule of any bonds or other borrowing for which the
1964 distributed funds have been pledged for debt service.

1965 Section 40. Subsection (1) of section 213.018, Florida
1966 Statutes, is amended to read:

1967 213.018 Taxpayer problem resolution program; taxpayer
1968 assistance orders.—A taxpayer problem resolution program shall
1969 be available to taxpayers to facilitate the prompt review and
1970 resolution of taxpayer complaints and problems which have not
1971 been addressed or remedied through normal administrative
1972 proceedings or operational procedures and to assure that
1973 taxpayer rights are safeguarded and protected during tax
1974 determination and collection processes.

1975 (1) The Chief Inspector General shall appoint a taxpayers'
1976 rights advocate, and the executive director of the Department of
1977 Revenue shall designate ~~a taxpayers' rights advocate and~~
1978 adequate staff to administer the taxpayer problem resolution
1979 program.

1980 Section 41. Paragraph (a) of subsection (7) of section
1981 213.053, Florida Statutes, is amended to read:

1982 213.053 Confidentiality and information sharing.—

1983 (7) (a) Any information received by the Department of



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1984 Revenue in connection with the administration of taxes,
1985 including, but not limited to, information contained in returns,
1986 reports, accounts, or declarations filed by persons subject to
1987 tax, shall be made available to the following in performance of
1988 their official duties:

1989 1. The Auditor General or his or her authorized agent;

1990 2. The director of the Office of Program Policy Analysis
1991 and Government Accountability or his or her authorized agent;

1992 3. The Chief Financial Officer or his or her authorized
1993 agent;

1994 4. The Director of the Office of Insurance Regulation of
1995 the Financial Services Commission or his or her authorized
1996 agent;

1997 5. A property appraiser or tax collector or their
1998 authorized agents pursuant to s. 195.084(1);

1999 6. Designated employees of the Department of Education
2000 solely for determination of each school district's price level
2001 index pursuant to s. 1011.62(2); ~~and~~

2002 7. The executive director of the Department of Economic
2003 Opportunity or his or her authorized agent;

2004 8. The taxpayers' rights advocate or his or her authorized
2005 agent pursuant to s. 20.21(3); and

2006 9. The coordinator of the Office of Economic and
2007 Demographic Research or his or her authorized agent.

2008 Section 42. Section 218.131, Florida Statutes, is created
2009 to read:

2010 218.131 Offset for tax loss associated with reductions in
2011 value of certain residences due to specified hurricanes.-

2012 (1) In the 2019-2020 fiscal year, the Legislature shall



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2013 appropriate moneys to offset the reductions in ad valorem tax
2014 revenue experienced by Monroe County and by fiscally constrained
2015 counties, as defined in s. 218.67(1), and all taxing
2016 jurisdictions within such counties, which occur as a direct
2017 result of the implementation of s. 197.318. The moneys
2018 appropriated for this purpose shall be distributed in January
2019 2020 among the affected taxing jurisdictions based on each
2020 jurisdiction's reduction in ad valorem tax revenue resulting
2021 from the implementation of s. 197.318.

2022 (2) On or before November 15, 2019, each affected taxing
2023 jurisdiction shall apply to the Department of Revenue to
2024 participate in the distribution of the appropriation and provide
2025 documentation supporting the taxing jurisdiction's reduction in
2026 ad valorem tax revenue in the form and manner prescribed by the
2027 department. The documentation must include a copy of the notice
2028 required by s. 197.318(4)(b) from the tax collector who reports
2029 to the affected taxing jurisdiction the reduction in ad valorem
2030 taxes it will incur as a result of implementation of s. 197.318.
2031 If Monroe County, a fiscally constrained county, or an eligible
2032 taxing jurisdiction within such county fails to apply for the
2033 distribution, its share shall revert to the fund from which the
2034 appropriation was made.

2035 Section 43. Section 218.135, Florida Statutes, is created
2036 to read:

2037 218.135 Offset for tax loss associated with reductions in
2038 value of certain citrus fruit packing and processing equipment.—

2039 (1) For the 2018-2019 fiscal year, the Legislature shall
2040 appropriate moneys to offset the reductions in ad valorem tax
2041 revenue experienced by fiscally constrained counties, as defined



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2042 in s. 218.67(1), which occur as a direct result of the
2043 implementation of s. 193.4516. The moneys appropriated for this
2044 purpose shall be distributed in January 2019 among the fiscally
2045 constrained counties based on each county's proportion of the
2046 total reduction in ad valorem tax revenue resulting from the
2047 implementation s. 193.4516.

2048 (2) On or before November 15, 2018, each fiscally
2049 constrained county shall apply to the Department of Revenue to
2050 participate in the distribution of the appropriation and provide
2051 documentation supporting the county's estimated reduction in ad
2052 valorem tax revenue in the form and manner prescribed by the
2053 department. The documentation must include an estimate of the
2054 reduction in taxable value directly attributable to the
2055 implementation of s. 193.4516 for all county taxing
2056 jurisdictions within the county and shall be prepared by the
2057 property appraiser in each fiscally constrained county. The
2058 documentation shall also include the county millage rates
2059 applicable in all such jurisdictions for the current year. For
2060 purposes of this section, each fiscally constrained county's
2061 reduction in ad valorem tax revenue shall be calculated as 95
2062 percent of the estimated reduction in taxable value multiplied
2063 by the applicable millage rate for each county taxing
2064 jurisdiction in the current year. If a fiscally constrained
2065 county fails to apply for the distribution, its share shall
2066 revert to the fund from which the appropriation was made.

2067 Section 44. For the 2018-2019 fiscal year, the sum of
2068 \$650,000 in nonrecurring funds is appropriated from the General
2069 Revenue Fund to the Department of Revenue to implement s.
2070 218.135, Florida Statutes.



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2071 Section 45. Paragraph (c) of subsection (1) of section
2072 220.183, Florida Statutes, is amended to read:

2073 220.183 Community contribution tax credit.—

2074 (1) AUTHORIZATION TO GRANT COMMUNITY CONTRIBUTION TAX
2075 CREDITS; LIMITATIONS ON INDIVIDUAL CREDITS AND PROGRAM
2076 SPENDING.—

2077 (c) The total amount of tax credit which may be granted for
2078 all programs approved under this section, s. 212.08(5)(p), and
2079 s. 624.5105 is \$12.5 million in the 2018-2019 fiscal year, \$13.5
2080 million ~~\$21.4 million~~ in the 2019-2020 ~~2017-2018~~ fiscal year,
2081 and \$10.5 million in each fiscal year thereafter for projects
2082 that provide housing opportunities for persons with special
2083 needs as defined in s. 420.0004 and homeownership opportunities
2084 for low-income households or very-low-income households as
2085 defined in s. 420.9071 and \$3.5 million each fiscal year for all
2086 other projects.

2087 Section 46. Paragraph (f) of subsection (2) of section
2088 220.1845, Florida Statutes, is amended to read:

2089 220.1845 Contaminated site rehabilitation tax credit.—

2090 (2) AUTHORIZATION FOR TAX CREDIT; LIMITATIONS.—

2091 (f) The total amount of the tax credits which may be
2092 granted under this section is \$18.5 million in the 2018-2019
2093 fiscal year and \$10 million each fiscal year thereafter.

2094 Section 47. Effective January 1, 2019, subsection (9) of
2095 section 318.14, Florida Statutes, is amended to read:

2096 318.14 Noncriminal traffic infractions; exception;
2097 procedures.—

2098 (9) Any person who does not hold a commercial driver
2099 license or commercial learner's permit and who is cited while



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2100 driving a noncommercial motor vehicle for an infraction under
2101 this section other than a violation of s. 316.183(2), s.
2102 316.187, or s. 316.189 when the driver exceeds the posted limit
2103 by 30 miles per hour or more, s. 320.0605, s. 320.07(3) (a) or
2104 (b), s. 322.065, s. 322.15(1), s. 322.61, or s. 322.62 may, in
2105 lieu of a court appearance, elect to attend in the location of
2106 his or her choice within this state a basic driver improvement
2107 course approved by the Department of Highway Safety and Motor
2108 Vehicles. In such a case, adjudication must be withheld, any
2109 civil penalty that is imposed by s. 318.18(3) must be reduced by
2110 9 percent, and points, as provided by s. 322.27, may not be
2111 assessed. However, a person may not make an election under this
2112 subsection if the person has made an election under this
2113 subsection in the preceding 12 months. A person may not make
2114 more than five elections within his or her lifetime under this
2115 subsection. The requirement for community service under s.
2116 318.18(8) is not waived by a plea of nolo contendere or by the
2117 withholding of adjudication of guilt by a court. If a person
2118 makes an election to attend a basic driver improvement course
2119 under this subsection, 9~~18~~ percent of the civil penalty imposed
2120 under s. 318.18(3) shall be deposited in the State Courts
2121 Revenue Trust Fund; however, that portion is not revenue for
2122 purposes of s. 28.36 and may not be used in establishing the
2123 budget of the clerk of the court under that section or s. 28.35.

2124 Section 48. Effective January 1, 2019, paragraph (b) of
2125 subsection (1) of section 318.15, Florida Statutes, is amended
2126 to read:

2127 318.15 Failure to comply with civil penalty or to appear;
2128 penalty.-



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2129 (1)
2130 (b) However, a person who elects to attend driver
2131 improvement school and has paid the civil penalty as provided in
2132 s. 318.14(9), but who subsequently fails to attend the driver
2133 improvement school within the time specified by the court is
2134 ~~shall be~~ deemed to have admitted the infraction and shall be
2135 adjudicated guilty. If the person received a 9-percent ~~In such a~~
2136 ~~case in which there was an 18-percent~~ reduction pursuant to s.
2137 318.14(9) ~~as it existed before February 1, 2009~~, the person must
2138 pay the clerk of the court that amount and a processing fee of
2139 up to \$18, after which ~~no~~ additional penalties, court costs, or
2140 surcharges may not ~~shall~~ be imposed for the violation. In all
2141 other such cases, the person must pay the clerk a processing fee
2142 of up to \$18, after which ~~no~~ additional penalties, court costs,
2143 or surcharges may not ~~shall~~ be imposed for the violation. The
2144 clerk of the court shall notify the department of the person's
2145 failure to attend driver improvement school and points shall be
2146 assessed pursuant to s. 322.27.

2147 Section 49. Paragraphs (m) and (n) of subsection (4) of
2148 section 320.08, Florida Statutes, are amended to read:

2149 320.08 License taxes.—Except as otherwise provided herein,
2150 there are hereby levied and imposed annual license taxes for the
2151 operation of motor vehicles, mopeds, motorized bicycles as
2152 defined in s. 316.003(3), tri-vehicles as defined in s. 316.003,
2153 and mobile homes as defined in s. 320.01, which shall be paid to
2154 and collected by the department or its agent upon the
2155 registration or renewal of registration of the following:

2156 (4) HEAVY TRUCKS, TRUCK TRACTORS, FEES ACCORDING TO GROSS
2157 VEHICLE WEIGHT.—



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2158 (m) Notwithstanding the declared gross vehicle weight, a
2159 truck tractor used within the state or within a 150-mile radius
2160 of its home address is eligible for a license plate for a fee of
2161 \$324 flat if:

2162 1. The truck tractor is used exclusively for hauling
2163 forestry products; or

2164 2. The truck tractor is used primarily for the hauling of
2165 forestry products, and is also used for the hauling of
2166 associated forestry harvesting equipment used by the owner of
2167 the truck tractor.

2168
2169 Of the fee imposed by this paragraph, \$84 shall be deposited
2170 into the General Revenue Fund.

2171 (n) A truck tractor or heavy truck, not operated as a for-
2172 hire vehicle and, which is engaged exclusively in transporting
2173 raw, unprocessed, and nonmanufactured agricultural or
2174 horticultural products within the state or within a 150-mile
2175 radius of its home address, is eligible for a restricted license
2176 plate for a fee of:

2177 1. If such vehicle's declared gross vehicle weight is less
2178 than 44,000 pounds, \$87.75 flat, of which \$22.75 shall be
2179 deposited into the General Revenue Fund.

2180 2. If such vehicle's declared gross vehicle weight is
2181 44,000 pounds or more and such vehicle only transports from the
2182 point of production to the point of primary manufacture; to the
2183 point of assembling the same; or to a shipping point of a rail,
2184 water, or motor transportation company, \$324 flat, of which \$84
2185 shall be deposited into the General Revenue Fund.

2186



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2187 Such not-for-hire truck tractors and heavy trucks used
2188 exclusively in transporting raw, unprocessed, and
2189 nonmanufactured agricultural or horticultural products may be
2190 incidentally used to haul farm implements and fertilizers
2191 delivered direct to the growers. The department may require any
2192 documentation deemed necessary to determine eligibility before
2193 ~~prior to~~ issuance of this license plate. For the purpose of this
2194 paragraph, "not-for-hire" means the owner of the motor vehicle
2195 must also be the owner of the raw, unprocessed, and
2196 nonmanufactured agricultural or horticultural product, or the
2197 user of the farm implements and fertilizer being delivered.

2198 Section 50. Subsection (4) of section 376.30781, Florida
2199 Statutes, is amended to read:

2200 376.30781 Tax credits for rehabilitation of drycleaning-
2201 solvent-contaminated sites and brownfield sites in designated
2202 brownfield areas; application process; rulemaking authority;
2203 revocation authority.—

2204 (4) The Department of Environmental Protection is
2205 responsible for allocating the tax credits provided for in s.
2206 220.1845, which may not exceed a total of \$18.5 million in tax
2207 credits in fiscal year 2018-2019 and \$10 million in tax credits
2208 each fiscal year thereafter.

2209 Section 51. Paragraph (c) of subsection (1) of section
2210 624.5105, Florida Statutes, is amended to read:

2211 624.5105 Community contribution tax credit; authorization;
2212 limitations; eligibility and application requirements;
2213 administration; definitions; expiration.—

2214 (1) AUTHORIZATION TO GRANT TAX CREDITS; LIMITATIONS.—

2215 (c) The total amount of tax credit which may be granted for



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2216 all programs approved under this section and ss. 212.08(5)(p)
2217 and 220.183 is \$12.5 million in the 2018-2019 fiscal year, \$13.5
2218 million ~~\$21.4 million~~ in the 2019-2020 ~~2017-2018~~ fiscal year,
2219 and \$10.5 million in each fiscal year thereafter for projects
2220 that provide housing opportunities for persons with special
2221 needs as defined in s. 420.0004 or homeownership opportunities
2222 for low-income or very-low-income households as defined in s.
2223 420.9071 and \$3.5 million each fiscal year for all other
2224 projects.

2225 Section 52. Subsection (3) of section 718.111, Florida
2226 Statutes, is amended to read:

2227 718.111 The association.—

2228 (3) POWER TO MANAGE CONDOMINIUM PROPERTY AND TO CONTRACT,
2229 SUE, AND BE SUED; CONFLICT OF INTEREST.—

2230 (a) The association may contract, sue, or be sued with
2231 respect to the exercise or nonexercise of its powers. For these
2232 purposes, the powers of the association include, but are not
2233 limited to, the maintenance, management, and operation of the
2234 condominium property.

2235 (b) After control of the association is obtained by unit
2236 owners other than the developer, the association may:

2237 1. Institute, maintain, settle, or appeal actions or
2238 hearings in its name on behalf of all unit owners concerning
2239 matters of common interest to most or all unit owners,
2240 including, but not limited to, the common elements; the roof and
2241 structural components of a building or other improvements;
2242 mechanical, electrical, and plumbing elements serving an
2243 improvement or a building; representations of the developer
2244 pertaining to any existing or proposed commonly used facilities;



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2245 and

2246 2. Protest ~~protesting~~ ad valorem taxes on commonly used
2247 facilities and on units; ~~and may~~

2248 3. Defend actions pertaining to ad valorem taxation of
2249 commonly used facilities or units, or related to in eminent
2250 domain; or

2251 4. Bring inverse condemnation actions.

2252 (c) If the association has the authority to maintain a
2253 class action, the association may be joined in an action as
2254 representative of that class with reference to litigation and
2255 disputes involving the matters for which the association could
2256 bring a class action.

2257 (d) The association, in its own name, or on behalf of some
2258 or all unit owners, may institute, file, protest, maintain, or
2259 defend any administrative challenge, lawsuit, appeal, or other
2260 challenge to ad valorem taxes assessed on units, commonly used
2261 facilities, or common elements. The affected association members
2262 are not necessary or indispensable parties to any such action.

2263 (e) Nothing herein limits any statutory or common-law right
2264 of any individual unit owner or class of unit owners to bring
2265 any action without participation by the association which may
2266 otherwise be available.

2267 (f) ~~(b)~~ An association may not hire an attorney who
2268 represents the management company of the association.

2269 Section 53. Effective January 1, 2019, subsection (3) of
2270 section 741.01, Florida Statutes, is amended to read:

2271 741.01 County court judge or clerk of the circuit court to
2272 issue marriage license; fee.-

2273 (3) An additional fee of \$25 shall be paid to the clerk



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2274 upon receipt of the application for issuance of a marriage
2275 license. Each month, The moneys collected shall be remitted by
2276 the clerk shall remit \$12.50 of the fee to the Department of
2277 Revenue, monthly, for deposit in the General Revenue Fund and
2278 \$12.50 of the fee to the Department of Revenue for deposit into
2279 the State Courts Revenue Trust Fund.

2280 Section 54. Subsection (5) of section 1011.71, Florida
2281 Statutes, is amended to read:

2282 1011.71 District school tax.—

2283 (5) ~~Effective July 1, 2008,~~ A school district may expend,
2284 subject to ~~the provisions of~~ s. 200.065, up to \$150 ~~\$100~~ per
2285 unweighted full-time equivalent student from the revenue
2286 generated by the millage levy authorized by subsection (2) to
2287 fund, in addition to expenditures authorized in paragraphs
2288 (2)(a)-(j), expenses for the following:

2289 (a) The purchase, lease-purchase, or lease of driver's
2290 education vehicles; motor vehicles used for the maintenance or
2291 operation of plants and equipment; security vehicles; or
2292 vehicles used in storing or distributing materials and
2293 equipment.

2294 (b) Payment of the cost of premiums, as defined in s.
2295 627.403, for property and casualty insurance necessary to insure
2296 school district educational and ancillary plants. As used in
2297 this paragraph, casualty insurance has the same meaning as in s.
2298 624.605(1)(d), (f), (g), (h), and (m). Operating revenues that
2299 are made available through the payment of property and casualty
2300 insurance premiums from revenues generated under this subsection
2301 may be expended only for nonrecurring operational expenditures
2302 of the school district.



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2303 Section 55. Clothing and school supplies; sales tax
2304 holiday.-

2305 (1) The tax levied under chapter 212, Florida Statutes, may
2306 not be collected during the period from August 3, 2018, through
2307 August 5, 2018, on the retail sale of:

2308 (a) Clothing, wallets, or bags, including handbags,
2309 backpacks, fanny packs, and diaper bags, but excluding
2310 briefcases, suitcases, and other garment bags, having a sales
2311 price of \$60 or less per item. As used in this paragraph, the
2312 term "clothing" means:

2313 1. Any article of wearing apparel intended to be worn on or
2314 about the human body, excluding watches, watchbands, jewelry,
2315 umbrellas, and handkerchiefs; and

2316 2. All footwear, excluding skis, swim fins, roller blades,
2317 and skates.

2318 (b) School supplies having a sales price of \$15 or less per
2319 item. As used in this paragraph, the term "school supplies"
2320 means pens, pencils, erasers, crayons, notebooks, notebook
2321 filler paper, legal pads, binders, lunch boxes, construction
2322 paper, markers, folders, poster board, composition books, poster
2323 paper, scissors, cellophane tape, glue or paste, rulers,
2324 computer disks, protractors, compasses, and calculators.

2325 (2) The tax exemptions provided in this section do not
2326 apply to sales within a theme park or entertainment complex as
2327 defined in s. 509.013(9), Florida Statutes, within a public
2328 lodging establishment as defined in s. 509.013(4), Florida
2329 Statutes, or within an airport as defined in s. 330.27(2),
2330 Florida Statutes.

2331 (3) The tax exemptions provided in this section may apply



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2332 at the option of a dealer if less than 5 percent of the dealer's
2333 gross sales of tangible personal property in the prior calendar
2334 year are comprised of items that would be exempt under this
2335 section. If a qualifying dealer chooses not to participate in
2336 the tax holiday, by August 1, 2018, the dealer must notify the
2337 Department of Revenue in writing of its election to collect
2338 sales tax during the holiday and must post a copy of that notice
2339 in a conspicuous location at its place of business.

2340 (4) The Department of Revenue may, and all conditions are
2341 deemed met to, adopt emergency rules pursuant to s. 120.54(4),
2342 Florida Statutes, to administer this section.

2343 (5) For the 2017-2018 fiscal year, the sum of \$243,814 in
2344 nonrecurring funds is appropriated from the General Revenue Fund
2345 to the Department of Revenue for the purpose of implementing
2346 this section. Funds remaining unexpended or unencumbered from
2347 this appropriation as of June 30, 2018, shall revert and be
2348 reappropriated for the same purpose in the 2018-2019 fiscal
2349 year.

2350 (6) This section shall take effect upon this act becoming a
2351 law.

2352 Section 56. Disaster preparedness supplies; sales tax
2353 holiday.-

2354 (1) The tax levied under chapter 212, Florida Statutes, may
2355 not be collected during the period from June 1, 2018, through
2356 June 7, 2018, on the retail sale of:

2357 (a) A portable self-powered light source selling for \$20 or
2358 less.

2359 (b) A portable self-powered radio, two-way radio, or
2360 weather-band radio selling for \$50 or less.



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2361 (c) A tarpaulin or other flexible waterproof sheeting
2362 selling for \$50 or less.

2363 (d) An item normally sold as, or generally advertised as, a
2364 ground anchor system or tie-down kit and selling for \$50 or
2365 less.

2366 (e) A gas or diesel fuel tank selling for \$25 or less.

2367 (f) A package of AAA-cell, AA-cell, C-cell, D-cell, 6-volt,
2368 or 9-volt batteries, excluding automobile and boat batteries,
2369 selling for \$30 or less.

2370 (g) A nonelectric food storage cooler selling for \$30 or
2371 less.

2372 (h) A portable generator used to provide light or
2373 communications or preserve food in the event of a power outage
2374 and selling for \$750 or less.

2375 (i) Reusable ice selling for \$10 or less.

2376 (2) The Department of Revenue may, and all conditions are
2377 deemed met to, adopt emergency rules pursuant to s. 120.54(4),
2378 Florida Statutes, to administer this section.

2379 (3) The tax exemptions provided in this section do not
2380 apply to sales within a theme park or entertainment complex as
2381 defined in s. 509.013(9), Florida Statutes, within a public
2382 lodging establishment as defined in s. 509.013(4), Florida
2383 Statutes, or within an airport as defined in s. 330.27(2),
2384 Florida Statutes.

2385 (4) For the 2017-2018 fiscal year, the sum of \$70,072 in
2386 nonrecurring funds is appropriated from the General Revenue Fund
2387 to the Department of Revenue for the purpose of implementing
2388 this section.

2389 (5) This section shall take effect upon this act becoming a



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2390 law.

2391 Section 57. Equipment used to generate emergency electric
2392 energy.—

2393 (1) The purchase of any equipment to generate emergency
2394 electric energy at a nursing home facility as defined in s.
2395 400.021(12), Florida Statutes, or an assisted living facility as
2396 defined in s. 429.02(5), Florida Statutes, is exempt from the
2397 tax imposed under chapter 212, Florida Statutes, during the
2398 period from July 1, 2017, through December 31, 2018. The
2399 electric energy that is generated must be used at the home or
2400 facility and meet the energy needs for emergency generation for
2401 that size and class of facility.

2402 (2) The purchaser of the equipment must provide the dealer
2403 with an affidavit certifying that the equipment will only be
2404 used as provided in subsection (1).

2405 (3) The exemption provided in subsection (1) is limited to
2406 a maximum of \$15,000 in tax for the purchase of equipment for
2407 any single facility.

2408 (4) (a) The exemption under this section may be applied at
2409 the time of purchase or is available through a refund from the
2410 Department of Revenue of previously paid taxes. For purchases
2411 made before the effective date of this section, an application
2412 for refund must be submitted to the department within 6 months
2413 after the effective date of this section. For purchases made on
2414 or after the effective date of this section, if the exemption
2415 was not applied to the purchase, an application for refund must
2416 be submitted to the department within 6 months after the date of
2417 purchase.

2418 (b) The purchaser of the emergency electric equipment



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2419 applying for a refund under this subsection must provide the
2420 department with an affidavit certifying that the equipment will
2421 only be used as provided in subsection (1).

2422 (5) A person furnishing a false affidavit to the dealer
2423 pursuant to subsection (2) or the Department of Revenue pursuant
2424 to subsection (4) is subject to the penalty set forth in s.
2425 212.085, Florida Statutes, and as otherwise authorized by law.

2426 (6) The Department of Revenue may, and all conditions are
2427 deemed met to, adopt emergency rules pursuant to s. 120.54(4),
2428 Florida Statutes, to administer this section.

2429 (7) Notwithstanding any other law, emergency rules adopted
2430 pursuant to subsection (6) are effective for 6 months after
2431 adoption and may be renewed during the pendency of procedures to
2432 adopt permanent rules addressing the subject of the emergency
2433 rules.

2434 (8) This section is considered a revenue law for the
2435 purposes of ss. 213.05 and 213.06, Florida Statutes, and s.
2436 72.011, Florida Statutes, applies to this section.

2437 (9) This section shall take effect upon becoming a law and
2438 operates retroactively to July 1, 2017.

2439 Section 58. Fencing materials used in agriculture.—

2440 (1) The purchase of fencing materials used in the repair of
2441 farm fences on land classified as agricultural under s. 193.461,
2442 Florida Statutes, is exempt from the tax imposed under chapter
2443 212, Florida Statutes, during the period from September 10,
2444 2017, through May 31, 2018, if the fencing materials will be or
2445 were used to repair damage to fences that occurred as a direct
2446 result of the impact of Hurricane Irma. The exemption provided
2447 by this section is available only through a refund from the



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2448 Department of Revenue of previously paid taxes.
2449 (2) To receive a refund pursuant to this section, the owner
2450 of the fencing materials or the real property into which the
2451 fencing materials were incorporated must apply to the Department
2452 of Revenue by December 31, 2018. The refund application must
2453 include the following information:
2454 (a) The name and address of the person claiming the refund.
2455 (b) The address and assessment roll parcel number of the
2456 agricultural land in which the fencing materials was or will be
2457 used.
2458 (c) The sales invoice or other proof of purchase of the
2459 fencing materials, showing the amount of sales tax paid, the
2460 date of purchase, and the name and address of the dealer from
2461 whom the materials were purchased.
2462 (d) An affidavit executed by the owner of the fencing
2463 materials or the real property into which the fencing materials
2464 were or will be incorporated, including a statement that the
2465 fencing materials were or will be used to repair fencing damaged
2466 as a direct result of the impact of Hurricane Irma.
2467 (3) A person furnishing a false affidavit to the Department
2468 of Revenue pursuant to subsection (2) is subject to the penalty
2469 set forth in s. 212.085, Florida Statutes, and as otherwise
2470 authorized by law.
2471 (4) The Department of Revenue may, and all conditions are
2472 deemed met to, adopt emergency rules pursuant to s. 120.54(4),
2473 Florida Statutes, to administer this section.
2474 (5) Notwithstanding any other law, emergency rules adopted
2475 pursuant to subsection (4) are effective for 6 months after
2476 adoption and may be renewed during the pendency of procedures to



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2477 adopt permanent rules addressing the subject of the emergency
2478 rules.

2479 (6) This section is considered a revenue law for the
2480 purposes of ss. 213.05 and 213.06, Florida Statutes, and s.
2481 72.011, Florida Statutes, applies to this section.

2482 (7) This section shall take effect upon becoming a law and
2483 operates retroactively to September 10, 2017.

2484 Section 59. Building materials used in the repair of
2485 nonresidential farm buildings damaged by Hurricane Irma.—

2486 (1) Building materials used to repair a nonresidential farm
2487 building damaged as a direct result of the impact of Hurricane
2488 Irma and purchased during the period from September 10, 2017,
2489 through May 31, 2018, are exempt from the tax imposed under
2490 chapter 212, Florida Statutes. The exemption provided by this
2491 section is available only through a refund of previously paid
2492 taxes.

2493 (2) For purposes of the exemption provided in this section,
2494 the term:

2495 (a) "Building materials" means tangible personal property
2496 that becomes a component part of a nonresidential farm building.

2497 (b) "Nonresidential farm building" has the same meaning as
2498 in s. 604.50, Florida Statutes.

2499 (3) To receive a refund pursuant to this section, the owner
2500 of the building materials or of the real property into which the
2501 building materials will be or were incorporated must apply to
2502 the Department of Revenue by December 31, 2018. The refund
2503 application must include the following information:

2504 (a) The name and address of the person claiming the refund.

2505 (b) The address and assessment roll parcel number of the



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2506 real property where the building materials were or will be used.

2507 (c) The sales invoice or other proof of purchase of the
2508 building materials, showing the amount of sales tax paid, the
2509 date of purchase, and the name and address of the dealer from
2510 whom the materials were purchased.

2511 (d) An affidavit executed by the owner of the building
2512 materials or the real property into which the building materials
2513 will be or were incorporated, including a statement that the
2514 building materials were or will be used to repair the
2515 nonresidential farm building damaged as a direct result of the
2516 impact of Hurricane Irma.

2517 (4) A person furnishing a false affidavit to the Department
2518 of Revenue pursuant to subsection (3) is subject to the penalty
2519 set forth in s. 212.085, Florida Statutes, and as otherwise
2520 provided by law.

2521 (5) The Department of Revenue may, and all conditions are
2522 deemed met to, adopt emergency rules pursuant to s. 120.54(4),
2523 Florida Statutes, to administer this section.

2524 (6) Notwithstanding any other law, emergency rules adopted
2525 pursuant to subsection (5) are effective for 6 months after
2526 adoption and may be renewed during the pendency of procedures to
2527 adopt permanent rules addressing the subject of the emergency
2528 rules.

2529 (7) This section is considered a revenue law for the
2530 purposes of ss. 213.05 and 213.06, Florida Statutes, and s.
2531 72.011, Florida Statutes, applies to this section.

2532 (8) This section shall take effect upon becoming a law and
2533 operates retroactively to September 10, 2017.

2534 Section 60. Refund of fuel taxes used for agricultural



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2535 shipment after Hurricane Irma.-

2536 (1) Fuel purchased and used in this state during the period
2537 from September 10, 2017, through June 30, 2018, which is or was
2538 used in any motor vehicle driven or operated upon the public
2539 highways of this state for agricultural shipment is exempt from
2540 all state and county taxes authorized or imposed under parts I
2541 and II of chapter 206, Florida Statutes, excluding the taxes
2542 imposed under s. 206.41(1)(a) and (h), Florida Statutes. The
2543 exemption provided by this section is available to the fuel
2544 purchaser in an amount equal to the fuel tax imposed on fuel
2545 that was purchased for agricultural shipment during the period
2546 from September 10, 2017, through June 30, 2018. The exemption
2547 provided by this section is only available through a refund from
2548 the Department of Revenue.

2549 (2) For purposes of the exemption provided in this section,
2550 the term:

2551 (a) "Agricultural processing or storage facility" means
2552 property used or useful in separating, cleaning, processing,
2553 converting, packaging, handling, storing, and other activities
2554 necessary to prepare crops, livestock, related products, and
2555 other products of agriculture, and includes nonfarm facilities
2556 that produce agricultural products in whole or in part through
2557 natural processes, animal husbandry, and apiaries.

2558 (b) "Agricultural product" means the natural products of a
2559 farm, nursery, forest, grove, orchard, vineyard, garden, or
2560 apiary, including livestock as defined in s. 585.01(13), Florida
2561 Statutes.

2562 (c) "Agricultural shipment" means the transport of any
2563 agricultural product from a farm, nursery, forest, grove,



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2564 orchard, vineyard, garden, or apiary to an agricultural
2565 processing or storage facility.

2566 (d) "Fuel" means motor fuel or diesel fuel, as those terms
2567 are defined in ss. 206.01 and 206.86, Florida Statutes,
2568 respectively.

2569 (e) "Fuel tax" means all state and county taxes authorized
2570 or imposed on fuel under chapter 206, Florida Statutes.

2571 (f) "Motor vehicle" and "public highways" have the same
2572 meanings as in s. 206.01, Florida Statutes.

2573 (3) To receive a refund pursuant to this section, the fuel
2574 purchaser must apply to the Department of Revenue by December
2575 31, 2018. The refund application must include the following
2576 information:

2577 (a) The name and address of the person claiming the refund.

2578 (b) The names and addresses of up to three owners of farms,
2579 nurseries, forests, groves, orchards, vineyards, gardens, or
2580 apiaries whose agricultural products were shipped by the person
2581 seeking the refund pursuant to this section.

2582 (c) The sales invoice or other proof of purchase of the
2583 fuel, showing the number of gallons of fuel purchased, the type
2584 of fuel purchased, the date of purchase, and the name and place
2585 of business of the dealer from whom the fuel was purchased.

2586 (d) The license number or other identification number of
2587 the motor vehicle that used the exempt fuel.

2588 (e) An affidavit executed by the person seeking the refund
2589 pursuant to this section, including a statement that he or she
2590 purchased and used the fuel for which the refund is being
2591 claimed during the period from September 10, 2017, through June
2592 30, 2018, for an agricultural shipment.



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2593 (4) A person furnishing a false affidavit to the Department
2594 of Revenue pursuant to subsection (3) is subject to the penalty
2595 set forth in s. 206.11, Florida Statutes, and as otherwise
2596 provided by law.

2597 (5) The tax imposed under s. 212.0501, Florida Statutes,
2598 does not apply to fuel that is exempt under this section and for
2599 which a fuel purchaser received a refund under this section.

2600 (6) The Department of Revenue may, and all conditions are
2601 deemed met to, adopt emergency rules pursuant to s. 120.54(4),
2602 Florida Statutes, to administer this section.

2603 (7) Notwithstanding any other law, emergency rules adopted
2604 pursuant to subsection (6) are effective for 6 months after
2605 adoption and may be renewed during the pendency of procedures to
2606 adopt permanent rules addressing the subject of the emergency
2607 rules.

2608 (8) This section is considered a revenue law for the
2609 purposes of ss. 213.05 and 213.06, Florida Statutes, and s.
2610 72.011, Florida Statutes, applies to this section.

2611 (9) This section shall take effect upon becoming a law and
2612 operate retroactively to September 10, 2017.

2613 Section 61. The amendments made by this act to ss.
2614 197.3631, 197.572, and 197.573, Florida Statutes, and the
2615 creation by this act of s. 193.0237, Florida Statutes, first
2616 apply to taxes and special assessments levied in 2018.

2617 Section 62. For the 2018-2019 fiscal year, the sum of
2618 \$91,319 in nonrecurring funds is appropriated from the General
2619 Revenue Fund to the Department of Revenue to implement the
2620 provisions of this act.

2621 Section 63. The Division of Law Revision and Information is



2622 directed to replace the phrase "the effective date of this act"
2623 wherever it occurs in this act, except in ss. 163.01 and
2624 197.572, Florida Statutes, with the date this act becomes a law.

2625 Section 64. Except as otherwise expressly provided in this
2626 act and except for this section, which shall take effect upon
2627 this act becoming a law, this act shall take effect July 1,
2628 2018.

2629
2630 ===== T I T L E A M E N D M E N T =====

2631 And the title is amended as follows:

2632 Delete everything before the enacting clause
2633 and insert:

2634 A bill to be entitled
2635 An act relating to taxation; amending s. 20.21, F.S.;
2636 providing for the appointment of the taxpayers' rights
2637 advocate within the Department of Revenue by the Chief
2638 Inspector General rather than by the department's
2639 executive director; revising the supervisory authority
2640 over the taxpayers' rights advocate; providing that
2641 the taxpayers' rights advocate may be removed from
2642 office only by the Chief Inspector General; requiring
2643 the taxpayers' rights advocate to furnish an annual
2644 report to the Governor, the Legislature, and the Chief
2645 Inspector General by a specified date; providing
2646 requirements for the report; providing that the person
2647 who serves as the taxpayers' rights advocate as of a
2648 certain date shall continue to serve in such capacity
2649 until he or she voluntarily leaves the position or is
2650 removed by the Chief Inspector General; amending s.



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2651 28.241, F.S.; providing for a specified distribution
2652 of certain trial and appellate proceeding filing fees
2653 to the Miami-Dade County Clerk of Court; requiring
2654 that a specified portion of filing fees for trial and
2655 appellate proceedings be deposited into the State
2656 Courts Revenue Trust Fund rather than the General
2657 Revenue Fund; amending s. 125.0104, F.S.; adding a
2658 requirement to conduct a certain analysis before a
2659 county that imposes the tourist development tax may
2660 use the tax revenues for authorized purposes;
2661 authorizing counties imposing the tax to use the tax
2662 revenues to finance channel, estuary, or lagoon
2663 improvements; authorizing such counties to use the tax
2664 revenues for the construction of beach groins;
2665 authorizing counties imposing the tax to use the tax
2666 revenues, under certain circumstances and subject to
2667 certain conditions and restrictions, for specified
2668 purposes and costs relating to public facilities;
2669 defining the term "public facilities"; specifying
2670 circumstances under which the tax revenues may be
2671 expended for such public facilities; amending s.
2672 159.621, F.S.; providing a documentary stamp tax
2673 exemption for notes and mortgages that are given in
2674 connection with a loan made by or on behalf of a
2675 housing financing authority; providing requirements
2676 for the exemption; revising applicability; amending s.
2677 163.01, F.S.; specifying the applicability of a
2678 certain tax exemption for property located within or
2679 outside the jurisdiction of specified legal entities



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2680 created under the Florida Interlocal Cooperation Act
2681 of 1969; creating s. 193.0237, F.S.; defining terms;
2682 prohibiting separate ad valorem taxes or non-ad
2683 valorem assessments against the land upon which a
2684 multiple parcel building is located; specifying
2685 requirements for property appraisers in allocating the
2686 value of land containing a multiple parcel building
2687 among the parcels; providing that a condominium,
2688 timeshare, or cooperative may be created within a
2689 parcel in a multiple parcel building; specifying the
2690 allocation of land value to the assessed value of
2691 parcels containing condominiums and of parcels
2692 containing cooperatives; requiring that each parcel in
2693 a multiple parcel building be assigned a tax folio
2694 number; providing an exception; providing construction
2695 relating to the survival and enforceability of
2696 recorded instrument provisions affecting a certain
2697 parcel in a multiple parcel building; providing
2698 applicability; amending s. 193.155, F.S.; providing
2699 that an owner of homestead property that was
2700 significantly damaged or destroyed as a result of a
2701 named tropical storm or hurricane may elect to have
2702 such property deemed abandoned, for the purpose of
2703 receiving a certain assessment reduction, if the owner
2704 establishes a new homestead property by a specified
2705 date; providing retroactive applicability; creating s.
2706 193.4516, F.S.; specifying a limitation on ad valorem
2707 tax assessments for tangible personal property that is
2708 owned and operated by a citrus fruit packing or



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2709 processing facility and that is unused due to the
2710 effects of a certain hurricane or to citrus greening;
2711 defining the term "citrus"; providing applicability;
2712 amending s. 193.461, F.S.; revising the definition of
2713 the term "agricultural purposes"; providing that
2714 certain lands classified for assessment purposes as
2715 agricultural lands which are not being used for
2716 agricultural production must continue to be classified
2717 as agricultural lands until a specified date;
2718 providing construction; providing applicability;
2719 amending s. 194.011, F.S.; providing that a
2720 condominium, cooperative, or homeowners' association
2721 filing a single joint petition with the value
2722 adjustment board may continue to represent the unit or
2723 parcel owners through any related subsequent
2724 proceeding; specifying notice and opt-out
2725 requirements; making technical changes; amending s.
2726 194.032, F.S.; authorizing value adjustment boards to
2727 meet to hear appeals pertaining to specified tax
2728 abatements; amending s. 194.181, F.S.; specifying that
2729 a condominium, cooperative, or homeowners' association
2730 may be a party to an action contesting the assessment
2731 of ad valorem taxes; amending s. 196.173, F.S.;
2732 revising the military operations that qualify certain
2733 servicemembers for an additional ad valorem tax
2734 exemption; amending s. 196.24, F.S.; deleting a
2735 condition for unremarried spouses of deceased disabled
2736 ex-servicemembers to claim a certain ad valorem tax
2737 exemption; creating s. 197.318, F.S.; defining terms;



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2738 providing for the abatement of ad valorem taxes for
2739 residential improvements damaged or destroyed by
2740 certain hurricanes; providing procedures and
2741 requirements for filing applications for the
2742 abatement; specifying requirements for property
2743 appraisers and tax collectors; providing construction;
2744 providing retroactive applicability; providing for
2745 expiration; amending s. 197.3631, F.S.; specifying
2746 requirements for the levy and allocation of non-ad
2747 valorem assessments on land containing a multiple
2748 parcel building; defining the terms "multiple parcel
2749 building" and "parcel"; amending s. 197.572, F.S.;
2750 providing that easements supporting improvements that
2751 may be constructed above lands survive tax sales and
2752 tax deeds of such lands; amending s. 197.573, F.S.;
2753 specifying that a provision relating to the survival
2754 and enforceability of restrictions and covenants after
2755 a tax sale applies to recorded instruments other than
2756 deeds; revising covenants that are excluded from
2757 applicability; amending s. 201.02, F.S.; providing a
2758 documentary stamp tax exemption for certain
2759 instruments transferring or conveying homestead
2760 property interests between spouses; providing
2761 applicability; defining the term "homestead property";
2762 creating s. 201.25, F.S.; providing exemptions from
2763 documentary stamp taxes for certain loans made by the
2764 Florida Small Business Emergency Bridge Loan Program
2765 and the Agricultural Economic Development Program;
2766 creating s. 205.055, F.S.; providing an exemption from



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2767 local business taxes and fees for certain veterans,
2768 spouses and unremarried surviving spouses of such
2769 veterans, spouses of certain active duty military
2770 servicemembers, specified low-income individuals, and
2771 certain businesses in which a majority interest is
2772 owned by exempt individuals; providing requirements
2773 for requesting the exemption; repealing s. 205.171,
2774 F.S., relating to exemptions allowed for disabled
2775 veterans of any war or their unremarried spouses;
2776 authorizing municipalities that impose certain
2777 business taxes to continue imposing such taxes and to
2778 revise the definition of the term "merchant" by
2779 ordinance; prohibiting such municipalities from
2780 revising certain tax rates; amending s. 206.052, F.S.;
2781 exempting certain terminal suppliers from paying the
2782 motor fuel tax under specified circumstances; creating
2783 s. 206.9826, F.S.; providing that certain air carriers
2784 are entitled to receive a specified refund on
2785 purchased aviation fuel; specifying a limitation on
2786 such refund; amending s. 206.9952, F.S.; conforming
2787 provisions to changes made by the act; amending s.
2788 206.9955, F.S.; delaying the effective date of certain
2789 taxes on natural gas fuel; revising the calculation of
2790 certain taxes by the department; amending s. 206.996,
2791 F.S.; conforming a provision to changes made by the
2792 act; creating s. 210.205, F.S.; requiring the H. Lee
2793 Moffitt Cancer Center and Research Institute to
2794 annually report information regarding the expenditure
2795 of cigarette tax distributions to the Office of



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2796 Economic and Demographic Research; amending s.
2797 212.031, F.S.; reducing the tax levied on rental or
2798 license fees charged for the use of real property;
2799 amending s. 212.055, F.S.; revising the definition of
2800 the term "infrastructure" for purposes of the local
2801 government infrastructure surtax; defining the term
2802 "instructional technology"; requiring performance
2803 audits of certain counties or school districts holding
2804 a referendum related to a local government
2805 discretionary sales surtax; requiring the Office of
2806 Program Policy Analysis and Government Accountability
2807 to hire an independent certified public accountant to
2808 conduct such performance audits; authorizing the
2809 office to use carryforward funds to pay for such
2810 services; specifying a time period within which the
2811 performance audit must be completed and made
2812 available; defining the term "performance audit";
2813 amending s. 212.08, F.S.; providing a sales and use
2814 tax exemption for liquefied petroleum gases used in
2815 certain farm equipment; providing a sales and use tax
2816 exemption for electricity used on the farm in the
2817 raising of aquaculture products or used in
2818 packinghouses for packing or preparing fish; defining
2819 the term "fish"; revising, at specified timeframes,
2820 the total amount of community contribution tax credits
2821 which may be granted; providing a sales and use tax
2822 exemption for industrial machinery and equipment
2823 purchased for use in aquacultural activities; defining
2824 terms; revising applicability of sales and use tax



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2825 exemptions for certain charges for electricity and
2826 steam uses and certain industrial machinery and
2827 equipment; defining the term "NAICS"; providing a
2828 sales and use tax exemption for recycling roll off
2829 containers used by certain businesses for certain
2830 purposes; defining the term "NAICS"; amending s.
2831 212.12, F.S.; requiring the department to make
2832 available the tax amounts and brackets applicable to
2833 transactions subject to the sales tax on commercial
2834 leases of real property; creating s. 212.205, F.S.;
2835 requiring certain recipients of sales tax
2836 distributions to annually report information related
2837 to expenditures of those distributions to the Office
2838 of Economic and Demographic Research; amending s.
2839 213.018, F.S.; conforming a provision to changes made
2840 by the act; amending s. 213.053, F.S.; requiring that
2841 information received by the department in connection
2842 with the administration of taxes be made available to
2843 the taxpayers' rights advocate and the coordinator of
2844 the Office of Economic and Demographic Research, or
2845 their authorized agents, in the performance of their
2846 official duties; creating s. 218.131, F.S.; requiring
2847 the Legislature to appropriate moneys, during a
2848 specified fiscal year, to a specified county and to
2849 fiscally constrained counties and taxing jurisdictions
2850 within such counties which experience a reduction in
2851 ad valorem tax revenue as a result of certain tax
2852 abatements related to specified hurricanes; specifying
2853 requirements for such counties and jurisdictions to



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2854 apply to participate in the distribution; providing
2855 for a reversion of a share of funds if such county or
2856 jurisdiction fails to apply; creating s. 218.135,
2857 F.S.; requiring the Legislature to appropriate funds
2858 to offset reductions in ad valorem taxes as a result
2859 of certain assessment limitations on the value of
2860 certain citrus packing and processing equipment;
2861 specifying requirements for such counties and
2862 jurisdictions to apply to participate in the
2863 distribution; specifying the calculation of such
2864 reductions; providing for a reversion of a share of
2865 funds if such county or jurisdiction fails to apply;
2866 providing an appropriation; amending s. 220.183, F.S.;
2867 revising, at specified timeframes, the total amount of
2868 community contribution tax credits that may be
2869 granted; amending s. 220.1845, F.S.; increasing, for a
2870 specified fiscal year, the total amount of
2871 contaminated site rehabilitation tax credits; amending
2872 s. 318.14, F.S.; providing a specified reduction in
2873 civil penalty for persons who are cited for certain
2874 noncriminal traffic infractions and who elect to
2875 attend a certain driver improvement course; revising
2876 the percentage of a certain civil penalty that must be
2877 deposited in the State Courts Revenue Trust Fund;
2878 amending s. 318.15, F.S.; conforming a provision to
2879 changes made by the act; amending s. 320.08, F.S.;
2880 revising a condition under which certain truck
2881 tractors and heavy trucks used for certain purposes
2882 are eligible for specified license plate fees;



2883 amending s. 376.30781, F.S.; increasing, for a
2884 specified fiscal year, the total amount of tax credits
2885 for the rehabilitation of drycleaning-solvent-
2886 contaminated sites and brownfield sites in designated
2887 brownfield areas; amending s. 624.5105, F.S.;
2888 revising, at specified timeframes, the total amount of
2889 community contribution tax credits that may be
2890 granted; amending s. 718.111, F.S.; revising
2891 condominium association powers to sue and be sued in
2892 actions related to certain ad valorem taxes; providing
2893 construction; amending s. 741.01, F.S.; providing for
2894 a specified portion of a fee paid to the clerk of the
2895 circuit court for the issuance of a marriage license
2896 to be monthly deposited into the State Courts Revenue
2897 Trust Fund rather than the General Revenue Fund;
2898 amending s. 1011.71, F.S.; increasing the per-student
2899 limit of district school taxes that may be expended by
2900 school districts for certain purposes; providing sales
2901 tax exemptions for the retail sale of certain clothing
2902 and school supplies during a specified timeframe;
2903 defining terms; providing exceptions; authorizing
2904 certain dealers to opt out of participating in such
2905 tax exemption; providing requirements for such
2906 dealers; authorizing the department to adopt emergency
2907 rules; providing an appropriation; providing a sales
2908 tax exemption for specified disaster preparedness
2909 supplies during a specified timeframe; authorizing the
2910 department to adopt emergency rules; providing
2911 exceptions to the exemption; providing an



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2912 appropriation; providing a sales tax exemption, during
2913 a specified timeframe, for certain equipment used to
2914 generate emergency electric energy in nursing homes
2915 and assisted living facilities; requiring a purchaser
2916 to provide a dealer with a specified affidavit;
2917 specifying a limit to the exemption; providing
2918 procedures and requirements for filing applications
2919 for a refund of previously paid taxes; providing
2920 penalties for the furnishing of false affidavits;
2921 providing rulemaking authority to the department;
2922 providing construction; providing retroactive
2923 operation; providing a sales tax exemption for certain
2924 fencing materials used in agriculture during a
2925 specified timeframe; providing procedures and
2926 requirements for filing applications for the refund of
2927 previously paid taxes; providing penalties for the
2928 furnishing of false affidavits; providing rulemaking
2929 authority to the department; providing construction;
2930 providing retroactive applicability; providing a sales
2931 tax exemption for certain building materials used to
2932 repair nonresidential farm buildings and purchased
2933 during a specified timeframe; defining terms;
2934 providing procedures and requirements for filing
2935 applications for a refund of taxes previously paid;
2936 providing penalties for the furnishing of false
2937 affidavits; providing rulemaking authority to the
2938 department; providing construction; providing
2939 retroactive applicability; providing an exemption from
2940 taxes on fuel used for agricultural shipment and



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2941 purchased and used during a specified timeframe;
2942 defining terms; providing procedures and requirements
2943 for filing applications for a refund of previously
2944 paid taxes; providing penalties for the furnishing of
2945 false affidavits; providing applicability of a certain
2946 tax; providing rulemaking authority to the department;
2947 providing construction; providing retroactive
2948 applicability; providing applicability; providing an
2949 appropriation; providing a directive to the Division
2950 of Law Revision and Information; providing effective
2951 dates.