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LEGISLATIVE ACTION

Senate

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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



844462

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.



844462

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



844462

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



844462

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



844462

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



844462

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





844462

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 for the following purposes only:

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

228 a. Publicly owned and operated convention centers, sports  
229 stadiums, sports arenas, coliseums, or auditoriums within the  
230 boundaries of the county or subcounty special taxing district in  
231 which the tax is levied;

232 b. Auditoriums that are publicly owned but are operated by  
233 organizations that are exempt from federal taxation pursuant to  
234 26 U.S.C. s. 501(c)(3) and open to the public, within the  
235 boundaries of the county or subcounty special taxing district in  
236 which the tax is levied; or

237 c. Aquariums or museums that are publicly owned and  
238 operated or owned and operated by not-for-profit organizations  
239 and open to the public, within the boundaries of the county or  
240 subcounty special taxing district in which the tax is levied;

241 2. To promote zoological parks that are publicly owned and  
242 operated or owned and operated by not-for-profit organizations  
243 and open to the public;



844462

244           3. To promote and advertise tourism in this state and  
245 nationally and internationally; however, if tax revenues are  
246 expended for an activity, service, venue, or event, the  
247 activity, service, venue, or event must have as one of its main  
248 purposes the attraction of tourists as evidenced by the  
249 promotion of the activity, service, venue, or event to tourists;

250           4. To fund convention bureaus, tourist bureaus, tourist  
251 information centers, and news bureaus as county agencies or by  
252 contract with the chambers of commerce or similar associations  
253 in the county, which may include any indirect administrative  
254 costs for services performed by the county on behalf of the  
255 promotion agency; ~~or~~

256           5. To finance beach park facilities, or beach, channel,  
257 estuary, or lagoon improvement, maintenance, renourishment,  
258 restoration, and erosion control, including construction of  
259 beach groins and shoreline protection, enhancement, cleanup, or  
260 restoration of inland lakes and rivers to which there is public  
261 access as those uses relate to the physical preservation of the  
262 beach, shoreline, channel, estuary, lagoon, or inland lake or  
263 river. However, any funds identified by a county as the local  
264 matching source for beach renourishment, restoration, or erosion  
265 control projects included in the long-range budget plan of the  
266 state's Beach Management Plan, pursuant to s. 161.091, or funds  
267 contractually obligated by a county in the financial plan for a  
268 federally authorized shore protection project may not be used or  
269 loaned for any other purpose. In counties of fewer than 100,000  
270 population, up to 10 percent of the revenues from the tourist  
271 development tax may be used for beach park facilities; or-

272           6. To acquire, construct, extend, enlarge, remodel, repair,



844462

273 improve, maintain, operate, or finance public facilities within  
274 the boundaries of the county or subcounty special taxing  
275 district in which the tax is levied, if the public facilities  
276 are needed to increase tourist-related business activities in  
277 the county or subcounty special district and are recommended by  
278 the county tourist development council created pursuant to  
279 paragraph (4) (e). Tax revenues may be used for any related land  
280 acquisition, land improvement, design and engineering costs, and  
281 all other professional and related costs required to bring the  
282 public facilities into service. As used in this subparagraph,  
283 the term "public facilities" means major capital improvements  
284 that have a life expectancy of 5 or more years, including, but  
285 not limited to, transportation, sanitary sewer, solid waste,  
286 drainage, potable water, and pedestrian facilities. Tax revenues  
287 may be used for these purposes only if the following conditions  
288 are satisfied:

289 a. In the county fiscal year immediately preceding the  
290 fiscal year in which the tax revenues were initially used for  
291 such purposes, at least \$10 million in tourist development tax  
292 revenue was received;

293 b. The county governing board approves the use for the  
294 proposed public facilities by a vote of at least two-thirds of  
295 its membership;

296 c. No more than 70 percent of the cost of the proposed  
297 public facilities will be paid for with tourist development tax  
298 revenues, and sources of funding for the remaining cost are  
299 identified and confirmed by the county governing board;

300 d. At least 40 percent of all tourist development tax  
301 revenues collected in the county are spent to promote and



844462

302 advertise tourism as provided by this subsection; and

303 e. An independent professional analysis, performed at the  
304 expense of the county tourist development council, demonstrates  
305 the positive impact of the infrastructure project on tourist-  
306 related businesses in the county.

307  
308 Subparagraphs 1. and 2. may be implemented through service  
309 contracts and leases with lessees that have sufficient expertise  
310 or financial capability to operate such facilities.

311 Section 6. Section 159.621, Florida Statutes, is amended to  
312 read:

313 159.621 Housing bonds exempted from taxation; notes and  
314 mortgages exempted from excise tax on documents.-

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

322 (2) Any note or mortgage given in connection with a loan  
323 made by or on behalf of a housing finance authority under s.  
324 159.608(8) is exempt from the excise tax on documents under  
325 chapter 201 if, at the time the note or mortgage is recorded,  
326 the housing finance authority records an affidavit signed by an  
327 agent of the housing authority which affirms that the loan was  
328 made by or on behalf of the housing finance authority.

329  
330 The exemptions ~~exemption~~ granted by this section do not apply



844462

331 ~~shall not be applicable~~ to any tax imposed by chapter 220 on  
332 interest, income, or profits on debt obligations owned by  
333 corporations or to a deed for property financed by a housing  
334 finance authority.

335 Section 7. Paragraph (g) of subsection (7) of section  
336 163.01, Florida Statutes, is amended to read:

337 163.01 Florida Interlocal Cooperation Act of 1969.—

338 (7)

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

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

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

356 a. "Host government" means the governing body of the  
357 county, if the largest number of equivalent residential  
358 connections currently served by a system of the utility is  
359 located in the unincorporated area, or the governing body of a



844462

360 municipality, if the largest number of equivalent residential  
361 connections currently served by a system of the utility is  
362 located within that municipality's boundaries.

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

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

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

376 3. A separate legal entity that seeks to acquire any  
377 utility shall notify the host government in writing by certified  
378 mail about the contemplated acquisition not less than 30 days  
379 before any proposed transfer of ownership, use, or possession of  
380 any utility assets by such separate legal entity. The potential  
381 acquisition notice shall be provided to the legislative head of  
382 the governing body of the host government and to its chief  
383 administrative officer and shall provide the name and address of  
384 a contact person for the separate legal entity and information  
385 identified in s. 367.071(4)(a) concerning the contemplated  
386 acquisition.

387 4.a. Within 30 days following receipt of the notice, the  
388 host government may adopt a resolution to become a member of the



844462

389 separate legal entity, adopt a resolution to approve the utility  
390 acquisition, or adopt a resolution to prohibit the utility  
391 acquisition by the separate legal entity if the host government  
392 determines that the proposed acquisition is not in the public  
393 interest. A resolution adopted by the host government which  
394 prohibits the acquisition may include conditions that would make  
395 the proposal acceptable to the host government.

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

410       5. After the acquisition or construction of any utility  
411 systems by a separate legal entity created under this paragraph,  
412 revenues or any other income may not be transferred or paid to a  
413 member of a separate legal entity, or to any other special  
414 district, county, or municipality, from user fees or other  
415 charges or revenues generated from customers that are not  
416 physically located within the jurisdictional or service delivery  
417 boundaries of the member, special district, county, or



844462

418 municipality receiving the transfer or payment. Any transfer or  
419 payment to a member, special district, or other local government  
420 must be solely from user fees or other charges or revenues  
421 generated from customers that are physically located within the  
422 jurisdictional or service delivery boundaries of the member,  
423 special district, or local government receiving the transfer of  
424 payment.

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

430         7. The entity may finance or refinance the acquisition,  
431 construction, expansion, and improvement of such facilities  
432 relating to a governmental function or purpose through the  
433 issuance of its bonds, notes, or other obligations under this  
434 section or as otherwise authorized by law. The entity has all  
435 the powers provided by the interlocal agreement under which it  
436 is created or which are necessary to finance, own, operate, or  
437 manage the public facility, including, without limitation, the  
438 power to establish rates, charges, and fees for products or  
439 services provided by it, the power to levy special assessments,  
440 the power to sell or finance all or a portion of such facility,  
441 and the power to contract with a public or private entity to  
442 manage and operate such facilities or to provide or receive  
443 facilities, services, or products. Except as may be limited by  
444 the interlocal agreement under which the entity is created, all  
445 of the privileges, benefits, powers, and terms of s. 125.01,  
446 relating to counties, and s. 166.021, relating to





844462

447 municipalities, are fully applicable to the entity. However,  
448 neither the entity nor any of its members on behalf of the  
449 entity may exercise the power of eminent domain over the  
450 facilities or property of any existing water or wastewater plant  
451 utility system, nor may the entity acquire title to any water or  
452 wastewater plant utility facilities, other facilities, or  
453 property which was acquired by the use of eminent domain after  
454 the effective date of this act. Bonds, notes, and other  
455 obligations issued by the entity are issued on behalf of the  
456 public agencies that are members of the entity.

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



844462

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

499 9. Bonds, notes, or other obligations issued under this  
500 paragraph may be validated as provided in chapter 75. The  
501 complaint in any action to validate the bonds, notes, or other  
502 obligations must be filed only in the Circuit Court for Leon  
503 County. The notice required to be published by s. 75.06 must be  
504 published in Leon County and in each county that is a member of



844462

505 the entity issuing the bonds, notes, or other obligations, or in  
506 which a member of the entity is located, and the complaint and  
507 order of the circuit court must be served only on the State  
508 Attorney of the Second Judicial Circuit and on the state  
509 attorney of each circuit in each county that is a member of the  
510 entity issuing the bonds, notes, or other obligations or in  
511 which a member of the entity is located. Section 75.04(2) does  
512 not apply to a complaint for validation brought by the legal  
513 entity.

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



844462

534 subparagraph is not applicable to any tax imposed by chapter 220  
535 on interest, income, or profits on debt obligations owned by  
536 corporations.

537 Section 8. Effective upon this act becoming a law, section  
538 193.0237, Florida Statutes, is created to read:

539 193.0237 Assessment of multiple parcel buildings.-

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

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

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

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

557 (2) The value of land upon which a multiple parcel building  
558 is located, regardless of ownership, may not be separately  
559 assessed and must be allocated among and included in the just  
560 value of all the parcels in the multiple parcel building as  
561 provided in subsection (3).

562 (3) The property appraiser, for assessment purposes, must



844462

563 allocate all of the just value of the land among the parcels in  
564 a multiple parcel building in the same proportion that the just  
565 value of the improvements in each parcel bears to the total just  
566 value of all the improvements in the entire multiple parcel  
567 building.

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

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

582 (6) All provisions of a recorded instrument affecting a  
583 parcel in a multiple parcel building, which parcel has been sold  
584 for taxes or special assessments, survive and are enforceable  
585 after the issuance of a tax deed or master's deed, or upon  
586 foreclosure of an assessment, a certificate or lien, a tax deed,  
587 a tax certificate, or a tax lien, to the same extent that such  
588 provisions would be enforceable against a voluntary grantee of  
589 the title immediately before the delivery of the tax deed,  
590 master's deed, or clerk's certificate of title as provided in s.  
591 197.573.



844462

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

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

598           193.155 Homestead assessments.—Homestead property shall be  
599 assessed at just value as of January 1, 1994. Property receiving  
600 the homestead exemption after January 1, 1994, shall be assessed  
601 at just value as of January 1 of the year in which the property  
602 receives the exemption unless the provisions of subsection (8)  
603 apply.

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

619           (m) For purposes of receiving an assessment reduction  
620 pursuant to this subsection, an owner of a homestead property



844462

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

634 Section 10. Section 193.4516, Florida Statutes, is created  
635 to read:

636 193.4516 Assessment of citrus fruit packing and processing  
637 equipment rendered unused due to Hurricane Irma or citrus  
638 greening.—

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

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

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



844462

650 Section 12. Subsection (5) of section 193.461, Florida  
651 Statutes, is amended, and subsection (8) is added to that  
652 section, to read:

653 193.461 Agricultural lands; classification and assessment;  
654 mandated eradication or quarantine program.—

655 (5) For the purpose of this section, the term "agricultural  
656 purposes" includes, but is not limited to, horticulture;  
657 floriculture; viticulture; forestry; dairy; livestock; poultry;  
658 bee; pisciculture, if the land is used principally for the  
659 production of tropical fish; aquaculture as defined in s.

660 597.0015;~~including~~ algaculture; sod farming; and all forms of  
661 farm products as defined in s. 823.14(3) and farm production.

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

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

672 Section 14. Paragraph (e) of subsection (3) of section  
673 194.011, Florida Statutes, is amended to read:

674 194.011 Assessment notice; objections to assessments.—

675 (3) A petition to the value adjustment board must be in  
676 substantially the form prescribed by the department.

677 Notwithstanding s. 195.022, a county officer may not refuse to  
678 accept a form provided by the department for this purpose if the





844462

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

705 (e) 1. A condominium association as defined in s.  
706 718.103(2), a cooperative association as defined in s.  
707 719.103(2), or any homeowners' association as defined in s.



844462

708 723.075, with approval of its board of administration or  
709 directors, may file with the value adjustment board a single  
710 joint petition on behalf of any association members who own  
711 units or parcels of property which the property appraiser  
712 determines are substantially similar with respect to location,  
713 proximity to amenities, number of rooms, living area, and  
714 condition. The condominium association, cooperative association,  
715 or homeowners' association ~~as defined in s. 723.075~~ shall  
716 provide the unit or parcel owners with notice of its intent to  
717 petition the value adjustment board and shall provide at least  
718 20 days for a unit or parcel owner to elect, in writing, that  
719 his or her unit or parcel not be included in the petition.

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

730 Section 15. Paragraph (b) of subsection (1) of section  
731 194.032, Florida Statutes, is amended to read:

732 194.032 Hearing purposes; timetable.-

733 (1)

734 (b) Notwithstanding the provisions of paragraph (a), the  
735 value adjustment board may meet prior to the approval of the  
736 assessment rolls by the Department of Revenue, but not earlier



844462

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

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

749 194.181 Parties to a tax suit.—

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

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

762 196.173 Exemption for deployed servicemembers.—

763 (2) The exemption is available to servicemembers who were  
764 deployed during the preceding calendar year on active duty  
765 outside the continental United States, Alaska, or Hawaii in



844462

766 support of any of the following military operations:  
767 (a) Operation Joint Task Force Bravo, which began in 1995.  
768 (b) Operation Joint Guardian, which began on June 12, 1999.  
769 (c) Operation Noble Eagle, which began on September 15,  
770 2001.  
771 (d) Operation Enduring Freedom, which began on October 7,  
772 2001, and ended on December 31, 2014.  
773 (e) Operations in the Balkans, which began in 2004.  
774 (f) Operation Nomad Shadow, which began in 2007.  
775 (g) Operation U.S. Airstrikes Al Qaeda in Somalia, which  
776 began in January 2007.  
777 (h) Operation Copper Dune, which began in 2009.  
778 (i) Operation Georgia Deployment Program, which began in  
779 August 2009.  
780 ~~(j) Operation New Dawn, which began on September 1, 2010,~~  
781 ~~and ended on December 15, 2011.~~  
782 ~~(k) Operation Odyssey Dawn, which began on March 19, 2011,~~  
783 ~~and ended on October 31, 2011.~~  
784 (j)~~(l)~~ Operation Spartan Shield, which began in June 2011.  
785 (k)~~(m)~~ Operation Observant Compass, which began in October  
786 2011.  
787 (l)~~(n)~~ Operation Inherent Resolve, which began on August 8,  
788 2014.  
789 (m)~~(o)~~ Operation Atlantic Resolve, which began in April  
790 2014.  
791 (n)~~(p)~~ Operation Freedom's Sentinel, which began on January  
792 1, 2015.  
793 (o)~~(q)~~ Operation Resolute Support, which began in January  
794 2015.



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

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

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

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

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

197.318 Abatement of taxes for residential improvements



844462

824 damaged or destroyed by Hurricanes Hermine, Matthew, or Irma.-

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

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

831 (b) "Disaster relief credit" means the product arrived at  
832 by multiplying the damage differential by the amount of timely  
833 paid taxes that were initially levied in the year the hurricane  
834 occurred.

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

- 836 1. Hurricane Hermine, which occurred in calendar year 2016.  
837 2. Hurricane Matthew, which occurred in calendar year 2016.  
838 3. Hurricane Irma, which occurred in calendar year 2017.

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

844 (e) "Postdisaster just value" means the just value of the  
845 residential parcel on January 1 of the year in which a hurricane  
846 occurred, reduced to reflect the just value of the residential  
847 improvement as provided in subsection (5) as a result of the  
848 destruction and damage caused by the hurricane. Postdisaster  
849 just value is determined only for purposes of calculating tax  
850 abatements under this section and does not determine a parcel's  
851 just value as of January 1 each year.

852 (f) "Residential improvement" means a residential dwelling



844462

853 or house that is owned and used as a homestead as defined in s.  
854 196.012(13). A residential improvement does not include a  
855 structure that is not essential to the use and occupancy of the  
856 residential dwelling or house, including, but not limited to, a  
857 detached utility building, detached carport, detached garage,  
858 bulkhead, fence, or swimming pool, and does not include land.

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

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

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

877 (b) The application shall identify the residential parcel  
878 on which the residential improvement was damaged or destroyed,  
879 the date the damage or destruction occurred, and the number of  
880 days the property was uninhabitable during the calendar year  
881 that the hurricane occurred.



844462

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

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

895       1. The number of days during the calendar year in which the  
896 hurricane occurred that the residential improvement was  
897 uninhabitable. To qualify for the abatement, the residential  
898 improvement must be uninhabitable for at least 30 days.

899       2. The just value of the residential parcel as determined  
900 by the property appraiser on January 1 of the year in which the  
901 hurricane for which the applicant is claiming an abatement  
902 occurred.

903       3. The postdisaster just value of the residential parcel as  
904 determined by the property appraiser.

905       4. The percent change in value applicable to the  
906 residential parcel.

907       (3) Upon receipt of the written statement from the property  
908 appraiser, the tax collector shall calculate the damage  
909 differential and disaster relief credit pursuant to this  
910 section. The tax collector shall reduce the taxes initially





844462

911 levied on the residential parcel in 2019 by an amount equal to  
912 the disaster relief credit. If the value of the credit exceeds  
913 the taxes levied in 2019, the remaining value of the credit  
914 shall be applied to taxes due in subsequent years until the  
915 value of the credit is exhausted.

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

918 (a) The department of the total reduction in taxes for all  
919 properties that qualified for an abatement pursuant to this  
920 section.

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

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

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

928 Section 20. Effective upon this act becoming a law, section  
929 197.3631, Florida Statutes, is amended to read:

930 197.3631 Non-ad valorem assessments; general provisions.—

931 (1) Non-ad valorem assessments as defined in s. 197.3632  
932 may be collected pursuant to the method provided for in ss.  
933 197.3632 and 197.3635. Non-ad valorem assessments may also be  
934 collected pursuant to any alternative method which is authorized  
935 by law, but such alternative method shall not require the tax  
936 collector or property appraiser to perform those services as  
937 provided for in ss. 197.3632 and 197.3635. However, a property  
938 appraiser or tax collector may contract with a local government  
939 to supply information and services necessary for any such



844462

940 alternative method. Section 197.3632 is additional authority for  
941 local governments to impose and collect non-ad valorem  
942 assessments supplemental to the home rule powers pursuant to ss.  
943 125.01 and 166.021 and chapter 170, or any other law. Any county  
944 operating under a charter adopted pursuant to s. 11, Art. VIII  
945 of the Constitution of 1885, as amended, as referred to in s.  
946 6(e), Art. VIII of the Constitution of 1968, as amended, may use  
947 any method authorized by law for imposing and collecting non-ad  
948 valorem assessments.

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

960 Section 21. Effective upon this act becoming a law, section  
961 197.572, Florida Statutes, is amended to read:

962 197.572 Easements for conservation purposes, ~~or for~~ public  
963 service purposes, support of certain improvements, or for  
964 drainage or ingress and egress survive tax sales and deeds.—When  
965 any lands are sold for the nonpayment of taxes, or any tax  
966 certificate is issued thereon by a governmental unit or agency  
967 or pursuant to any tax lien foreclosure proceeding, the title to  
968 the lands shall continue to be subject to any easement for



844462

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

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

994 197.573 Survival of restrictions and covenants after tax  
995 sale.—

996 (1) When a deed or other recorded instrument in the chain  
997 of title contains restrictions and covenants running with the



844462

998 land, as hereinafter defined and limited, the restrictions and  
999 covenants shall survive and be enforceable after the issuance of  
1000 a tax deed or master's deed, or a clerk's certificate of title  
1001 upon foreclosure of a tax deed, tax certificate, or tax lien, to  
1002 the same extent that it would be enforceable against a voluntary  
1003 grantee of the owner of the title immediately before the  
1004 delivery of the tax deed, master's deed, or clerk's certificate  
1005 of title.

1006 (2) This section applies ~~shall apply~~ to the usual  
1007 restrictions and covenants limiting the use of property; the  
1008 type, character and location of building; covenants against  
1009 nuisances and what the former parties deemed to be undesirable  
1010 conditions, in, upon, and about the property; and other similar  
1011 restrictions and covenants; but this section does ~~shall~~ not  
1012 protect covenants that:

1013 (a) Create ~~creating~~ any debt or lien against or upon the  
1014 property, except one providing for satisfaction or survival of a  
1015 lien of record held by a municipal or county governmental unit,  
1016 or one providing a lien for assessments accruing after such tax  
1017 deed, master's deed, or clerk's certificate of title to a  
1018 condominium association, homeowners' association, property  
1019 owners' association, or person having assessment powers under  
1020 such covenants; or

1021 (b) Require ~~requiring~~ the grantee to expend money for any  
1022 purpose, except one that may require that the premises be kept  
1023 in a sanitary or sightly condition or one to abate nuisances or  
1024 undesirable conditions.

1025 Section 23. Subsection (7) of section 201.02, Florida  
1026 Statutes, is amended to read:



844462

1027           201.02 Tax on deeds and other instruments relating to real  
1028 property or interests in real property.—

1029           (7) Taxes imposed by this section do not apply to:

1030           (a) A deed, transfer, or conveyance between spouses or  
1031 former spouses pursuant to an action for dissolution of their  
1032 marriage wherein the real property is or was their marital home  
1033 or an interest therein. Taxes paid pursuant to this section  
1034 shall be refunded in those cases in which a deed, transfer, or  
1035 conveyance occurred 1 year before a dissolution of marriage.  
1036 This paragraph ~~subsection~~ applies in spite of any consideration  
1037 as defined in subsection (1). This paragraph ~~subsection~~ does not  
1038 apply to a deed, transfer, or conveyance executed before July 1,  
1039 1997.

1040           (b) A deed or other instrument that transfers or conveys  
1041 homestead property or any interest in homestead property between  
1042 spouses, if the only consideration for the transfer or  
1043 conveyance is the amount of a mortgage or other lien encumbering  
1044 the homestead property at the time of the transfer or conveyance  
1045 and if the deed or other instrument is recorded within 1 year  
1046 after the date of the marriage. This paragraph applies to  
1047 transfers or conveyances from one spouse to another, from one  
1048 spouse to both spouses, or from both spouses to one spouse. For  
1049 the purpose of this paragraph, the term "homestead property" has  
1050 the same meaning as the term "homestead" as defined in s.  
1051 192.001.

1052           Section 24. Section 201.25, Florida Statutes, is created to  
1053 read:

1054           201.25 Tax exemptions for certain loans.—There shall be  
1055 exempt from all taxes imposed by this chapter:



844462

1056 (1) Any loan made by the Florida Small Business Emergency  
1057 Bridge Loan Program in response to a disaster that results in a  
1058 state of emergency declared by executive order or proclamation  
1059 of the Governor pursuant to s. 252.36.

1060 (2) Any loan made by the Agricultural Economic Development  
1061 Program pursuant to s. 570.82.

1062 Section 25. Section 205.055, Florida Statutes, is created  
1063 to read:

1064 205.055 Exemptions; veterans, spouses of veterans and  
1065 certain servicemembers, and low-income persons.-

1066 (1) The following persons are entitled to an exemption from  
1067 a business tax and any fees imposed under this chapter:

1068 (a) A veteran of the United States Armed Forces who was  
1069 honorably discharged upon separation from service, or the spouse  
1070 or unremarried surviving spouse of such a veteran.

1071 (b) The spouse of an active duty military servicemember who  
1072 has relocated to the county or municipality pursuant to a  
1073 permanent change of station order.

1074 (c) A person who is receiving public assistance as defined  
1075 in s. 409.2554.

1076 (d) A person whose household income is below 130 percent of  
1077 the federal poverty level based on the current year's federal  
1078 poverty guidelines.

1079 (2) A person must complete and sign, under penalty of  
1080 perjury, a Request for Fee Exemption to be furnished by the  
1081 local governing authority and provide written documentation in  
1082 support of his or her request for an exemption under subsection  
1083 (1).

1084 (3) If a person who is exempt under subsection (1) owns a



844462

1085 majority interest in a business with fewer than 100 employees,  
1086 the business is exempt. Such person must complete and sign,  
1087 under penalty of perjury, a Request for Fee Exemption to be  
1088 furnished by the local governing authority and provide written  
1089 documentation in support of his or her request for an exemption  
1090 for the business under this subsection.

1091 Section 26. Section 205.171, Florida Statutes, is repealed.

1092 Section 27. Notwithstanding the creation of s. 205.055,  
1093 Florida Statutes, and the repeal of s. 205.171, Florida  
1094 Statutes, by this act, a municipality that imposes a business  
1095 tax on merchants which is measured by gross receipts from the  
1096 sale of merchandise or services, or both, may continue to impose  
1097 such tax and may, by ordinance, revise the definition of the  
1098 term "merchant." However, the municipality may not revise the  
1099 rate of the tax measured by gross sales.

1100 Section 28. Subsection (2) of section 206.052, Florida  
1101 Statutes, is renumbered as subsection (3), and a new subsection  
1102 (2) is added to that section, to read:

1103 206.052 Export of tax-free fuels.-

1104 (2) A terminal supplier may purchase taxable motor fuels  
1105 from another terminal supplier at a terminal without paying the  
1106 tax imposed pursuant to this part only under the following  
1107 circumstances:

1108 (a) The terminal supplier who purchased the motor fuel will  
1109 sell the motor fuel to a licensed exporter for immediate export  
1110 from the state.

1111 (b) The terminal supplier who purchased the motor fuel has  
1112 designated to the terminal supplier who sold the motor fuel the  
1113 destination for delivery of the fuel to a location outside the



844462

1114 state.

1115 (c) The terminal supplier who purchased the motor fuel is  
1116 licensed in the state of destination and has supplied the  
1117 terminal supplier who sold the motor fuel with that license  
1118 number.

1119 (d) The licensed exporter has not been barred from making  
1120 tax-free exports by the department for violation of s.  
1121 206.051(5).

1122 (e) The terminal supplier who sold the motor fuel to the  
1123 other terminal supplier collects and remits to the state of  
1124 destination all taxes imposed by the destination state on the  
1125 fuel.

1126 Section 29. Effective July 1, 2019, section 206.9826,  
1127 Florida Statutes, is created to read:

1128 206.9826 Refund for certain air carriers.—An air carrier  
1129 conducting scheduled operations or all-cargo operations that are  
1130 authorized under 14 C.F.R. part 121, 14 C.F.R. part 129, or 14  
1131 C.F.R. part 135, is entitled to receive a refund of 1.42 cents  
1132 per gallon of the taxes imposed by this part on aviation fuel  
1133 purchased by such air carrier. The refund provided under this  
1134 section plus the refund provided under s. 206.9855 may not  
1135 exceed 4.27 cents per gallon of aviation fuel purchased by an  
1136 air carrier.

1137 Section 30. Subsections (3) and (8) of section 206.9952,  
1138 Florida Statutes, are amended to read:

1139 206.9952 Application for license as a natural gas fuel  
1140 retailer.—

1141 (3) (a) Any person who acts as a natural gas retailer and  
1142 does not hold a valid natural gas fuel retailer license shall





844462

1143 pay a penalty of \$200 for each month of operation without a  
1144 license. This paragraph expires December 31, 2023 ~~2018~~.

1145 (b) Effective January 1, 2024 ~~2019~~, any person who acts as  
1146 a natural gas fuel retailer and does not hold a valid natural  
1147 gas fuel retailer license shall pay a penalty of 25 percent of  
1148 the tax assessed on the total purchases made during the  
1149 unlicensed period.

1150 (8) With the exception of a state or federal agency or a  
1151 political subdivision licensed under this chapter, each person,  
1152 as defined in this part, who operates as a natural gas fuel  
1153 retailer shall report monthly to the department and pay a tax on  
1154 all natural gas fuel purchases beginning January 1, 2024 ~~2019~~.

1155 Section 31. Subsection (2) of section 206.9955, Florida  
1156 Statutes, is amended to read:

1157 206.9955 Levy of natural gas fuel tax.—

1158 (2) Effective January 1, 2024 ~~2019~~, the following taxes  
1159 shall be imposed:

1160 (a) An excise tax of 4 cents upon each motor fuel  
1161 equivalent gallon of natural gas fuel.

1162 (b) An additional tax of 1 cent upon each motor fuel  
1163 equivalent gallon of natural gas fuel, which is designated as  
1164 the "ninth-cent fuel tax."

1165 (c) An additional tax of 1 cent on each motor fuel  
1166 equivalent gallon of natural gas fuel by each county, which is  
1167 designated as the "local option fuel tax."

1168 (d) An additional tax on each motor fuel equivalent gallon  
1169 of natural gas fuel, which is designated as the "State  
1170 Comprehensive Enhanced Transportation System Tax," at a rate  
1171 determined pursuant to this paragraph. Before January 1, 2024,



844462

1172 and each year thereafter ~~Each calendar year~~, the department  
1173 shall determine the tax rate applicable to the sale of natural  
1174 gas fuel for the following 12-month period beginning January 1,  
1175 rounded to the nearest tenth of a cent, by adjusting the  
1176 ~~initially established~~ tax rate of 5.8 cents per gallon by the  
1177 percentage change in the average of the Consumer Price Index  
1178 issued by the United States Department of Labor for the most  
1179 recent 12-month period ending September 30, compared to the base  
1180 year average, which is the average for the 12-month period  
1181 ending September 30, 2013.

1182 (e)1. An additional tax is imposed on each motor fuel  
1183 equivalent gallon of natural gas fuel for the privilege of  
1184 selling natural gas fuel. Before January 1, 2024, and each year  
1185 thereafter ~~Each calendar year~~, the department shall determine  
1186 the tax rate applicable to the sale of natural gas fuel, rounded  
1187 to the nearest tenth of a cent, for the following 12-month  
1188 period beginning January 1, ~~The tax rate is calculated by~~  
1189 adjusting the ~~initially established~~ tax rate of 9.2 cents per  
1190 gallon by the percentage change in the average of the Consumer  
1191 Price Index issued by the United States Department of Labor for  
1192 the most recent 12-month period ending September 30, compared to  
1193 the base year average, which is the average for the 12-month  
1194 period ending September 30, 2013.

1195 2. The department is authorized to adopt rules and publish  
1196 forms to administer this paragraph.

1197 Section 32. Subsection (1) of section 206.996, Florida  
1198 Statutes, is amended to read:

1199 206.996 Monthly reports by natural gas fuel retailers;  
1200 deductions.-



844462

1201 (1) For the purpose of determining the amount of taxes  
1202 imposed by s. 206.9955, each natural gas fuel retailer shall  
1203 file beginning with February 2024 ~~2019~~, and each month  
1204 thereafter, no later than the 20th day of each month, monthly  
1205 reports electronically with the department showing information  
1206 on inventory, purchases, nontaxable disposals, taxable uses, and  
1207 taxable sales in gallons of natural gas fuel for the preceding  
1208 month. However, if the 20th day of the month falls on a  
1209 Saturday, Sunday, or federal or state legal holiday, a return  
1210 must be accepted if it is electronically filed on the next  
1211 succeeding business day. The reports must include, or be  
1212 verified by, a written declaration stating that such report is  
1213 made under the penalties of perjury. The natural gas fuel  
1214 retailer shall deduct from the amount of taxes shown by the  
1215 report to be payable an amount equivalent to 0.67 percent of the  
1216 taxes on natural gas fuel imposed by s. 206.9955(2)(a) and (e),  
1217 which deduction is allowed to the natural gas fuel retailer to  
1218 compensate it for services rendered and expenses incurred in  
1219 complying with the requirements of this part. This allowance is  
1220 not deductible unless payment of applicable taxes is made on or  
1221 before the 20th day of the month. This subsection may not be  
1222 construed as authorizing a deduction from the constitutional  
1223 fuel tax or the fuel sales tax.

1224 Section 33. Section 210.205, Florida Statutes, is created  
1225 to read:

1226 210.205 Cigarette tax distribution reporting.—By March 15  
1227 of each year, each entity that received a distribution pursuant  
1228 to s. 210.20(2)(b) in the preceding calendar year shall report  
1229 to the Office of Economic and Demographic Research the following



844462

1230 information:

1231 (1) An itemized accounting of all expenditures of the funds  
1232 distributed in the preceding calendar year, including amounts  
1233 spent on debt service.

1234 (2) A statement indicating what portion of the distributed  
1235 funds have been pledged for debt service.

1236 (3) The original principal amount and current debt service  
1237 schedule of any bonds or other borrowing for which the  
1238 distributed funds have been pledged for debt service.

1239 Section 34. Effective January 1, 2019, paragraphs (c) and  
1240 (d) of subsection (1) of section 212.031, Florida Statutes, are  
1241 amended to read:

1242 212.031 Tax on rental or license fee for use of real  
1243 property.—

1244 (1)

1245 (c) For the exercise of such privilege, a tax is levied at  
1246 the rate of 5.7 ~~5.8~~ percent of and on the total rent or license  
1247 fee charged for such real property by the person charging or  
1248 collecting the rental or license fee. The total rent or license  
1249 fee charged for such real property shall include payments for  
1250 the granting of a privilege to use or occupy real property for  
1251 any purpose and shall include base rent, percentage rents, or  
1252 similar charges. Such charges shall be included in the total  
1253 rent or license fee subject to tax under this section whether or  
1254 not they can be attributed to the ability of the lessor's or  
1255 licensor's property as used or operated to attract customers.  
1256 Payments for intrinsically valuable personal property such as  
1257 franchises, trademarks, service marks, logos, or patents are not  
1258 subject to tax under this section. In the case of a contractual



844462

1259 arrangement that provides for both payments taxable as total  
1260 rent or license fee and payments not subject to tax, the tax  
1261 shall be based on a reasonable allocation of such payments and  
1262 shall not apply to that portion which is for the nontaxable  
1263 payments.

1264 (d) When the rental or license fee of any such real  
1265 property is paid by way of property, goods, wares, merchandise,  
1266 services, or other thing of value, the tax shall be at the rate  
1267 of 5.7 ~~5.8~~ percent of the value of the property, goods, wares,  
1268 merchandise, services, or other thing of value.

1269 Section 35. Paragraph (d) of subsection (2) of section  
1270 212.055, Florida Statutes, is amended to read:

1271 212.055 Discretionary sales surtaxes; legislative intent;  
1272 authorization and use of proceeds.—It is the legislative intent  
1273 that any authorization for imposition of a discretionary sales  
1274 surtax shall be published in the Florida Statutes as a  
1275 subsection of this section, irrespective of the duration of the  
1276 levy. Each enactment shall specify the types of counties  
1277 authorized to levy; the rate or rates which may be imposed; the  
1278 maximum length of time the surtax may be imposed, if any; the  
1279 procedure which must be followed to secure voter approval, if  
1280 required; the purpose for which the proceeds may be expended;  
1281 and such other requirements as the Legislature may provide.

1282 Taxable transactions and administrative procedures shall be as  
1283 provided in s. 212.054.

1284 (2) LOCAL GOVERNMENT INFRASTRUCTURE SURTAX.—

1285 (d) The proceeds of the surtax authorized by this  
1286 subsection and any accrued interest shall be expended by the  
1287 school district, within the county and municipalities within the



844462

1288 county, or, in the case of a negotiated joint county agreement,  
1289 within another county, to finance, plan, and construct  
1290 infrastructure; to acquire any interest in land for public  
1291 recreation, conservation, or protection of natural resources or  
1292 to prevent or satisfy private property rights claims resulting  
1293 from limitations imposed by the designation of an area of  
1294 critical state concern; to provide loans, grants, or rebates to  
1295 residential or commercial property owners who make energy  
1296 efficiency improvements to their residential or commercial  
1297 property, if a local government ordinance authorizing such use  
1298 is approved by referendum; or to finance the closure of county-  
1299 owned or municipally owned solid waste landfills that have been  
1300 closed or are required to be closed by order of the Department  
1301 of Environmental Protection. Any use of the proceeds or interest  
1302 for purposes of landfill closure before July 1, 1993, is  
1303 ratified. The proceeds and any interest may not be used for the  
1304 operational expenses of infrastructure, except that a county  
1305 that has a population of fewer than 75,000 and that is required  
1306 to close a landfill may use the proceeds or interest for long-  
1307 term maintenance costs associated with landfill closure.  
1308 Counties, as defined in s. 125.011, and charter counties may, in  
1309 addition, use the proceeds or interest to retire or service  
1310 indebtedness incurred for bonds issued before July 1, 1987, for  
1311 infrastructure purposes, and for bonds subsequently issued to  
1312 refund such bonds. Any use of the proceeds or interest for  
1313 purposes of retiring or servicing indebtedness incurred for  
1314 refunding bonds before July 1, 1999, is ratified.

1315       1. For the purposes of this paragraph, the term  
1316 "infrastructure" means:



844462

1317           a. Any fixed capital expenditure or fixed capital outlay  
1318 associated with the construction, reconstruction, or improvement  
1319 of public facilities that have a life expectancy of 5 or more  
1320 years, any related land acquisition, land improvement, design,  
1321 and engineering costs, and all other professional and related  
1322 costs required to bring the public facilities into service. For  
1323 purposes of this sub-subparagraph, the term "public facilities"  
1324 means facilities as defined in s. 163.3164(38), s. 163.3221(13),  
1325 or s. 189.012(5), and includes facilities that are necessary to  
1326 carry out governmental purposes, including, but not limited to,  
1327 fire stations, general governmental office buildings, and animal  
1328 shelters, regardless of whether the facilities are owned by the  
1329 local taxing authority or another governmental entity.

1330           b. A fire department vehicle, an emergency medical service  
1331 vehicle, a sheriff's office vehicle, a police department  
1332 vehicle, or any other vehicle, and the equipment necessary to  
1333 outfit the vehicle for its official use or equipment that has a  
1334 life expectancy of at least 5 years.

1335           c. Any expenditure for the construction, lease, or  
1336 maintenance of, or provision of utilities or security for,  
1337 facilities, as defined in s. 29.008.

1338           d. Any fixed capital expenditure or fixed capital outlay  
1339 associated with the improvement of private facilities that have  
1340 a life expectancy of 5 or more years and that the owner agrees  
1341 to make available for use on a temporary basis as needed by a  
1342 local government as a public emergency shelter or a staging area  
1343 for emergency response equipment during an emergency officially  
1344 declared by the state or by the local government under s.  
1345 252.38. Such improvements are limited to those necessary to



844462

1346 | comply with current standards for public emergency evacuation  
1347 | shelters. The owner must enter into a written contract with the  
1348 | local government providing the improvement funding to make the  
1349 | private facility available to the public for purposes of  
1350 | emergency shelter at no cost to the local government for a  
1351 | minimum of 10 years after completion of the improvement, with  
1352 | the provision that the obligation will transfer to any  
1353 | subsequent owner until the end of the minimum period.

1354 |       e. Any land acquisition expenditure for a residential  
1355 | housing project in which at least 30 percent of the units are  
1356 | affordable to individuals or families whose total annual  
1357 | household income does not exceed 120 percent of the area median  
1358 | income adjusted for household size, if the land is owned by a  
1359 | local government or by a special district that enters into a  
1360 | written agreement with the local government to provide such  
1361 | housing. The local government or special district may enter into  
1362 | a ground lease with a public or private person or entity for  
1363 | nominal or other consideration for the construction of the  
1364 | residential housing project on land acquired pursuant to this  
1365 | sub-subparagraph.

1366 |       f. Instructional technology used solely in a school  
1367 | district's classrooms. As used in this sub-subparagraph, the  
1368 | term "instructional technology" means an interactive device that  
1369 | assists a teacher in instructing a class or a group of students  
1370 | and includes the necessary hardware and software to operate the  
1371 | interactive device. The term also includes support systems in  
1372 | which an interactive device may mount and is not required to be  
1373 | affixed to the facilities.

1374 |       2. For the purposes of this paragraph, the term "energy





844462

1375 efficiency improvement" means any energy conservation and  
1376 efficiency improvement that reduces consumption through  
1377 conservation or a more efficient use of electricity, natural  
1378 gas, propane, or other forms of energy on the property,  
1379 including, but not limited to, air sealing; installation of  
1380 insulation; installation of energy-efficient heating, cooling,  
1381 or ventilation systems; installation of solar panels; building  
1382 modifications to increase the use of daylight or shade;  
1383 replacement of windows; installation of energy controls or  
1384 energy recovery systems; installation of electric vehicle  
1385 charging equipment; installation of systems for natural gas fuel  
1386 as defined in s. 206.9951; and installation of efficient  
1387 lighting equipment.

1388 3. Notwithstanding any other provision of this subsection,  
1389 a local government infrastructure surtax imposed or extended  
1390 after July 1, 1998, may allocate up to 15 percent of the surtax  
1391 proceeds for deposit into a trust fund within the county's  
1392 accounts created for the purpose of funding economic development  
1393 projects having a general public purpose of improving local  
1394 economies, including the funding of operational costs and  
1395 incentives related to economic development. The ballot statement  
1396 must indicate the intention to make an allocation under the  
1397 authority of this subparagraph.

1398 Section 36. Effective upon this act becoming a law,  
1399 subsection (10) is added to section 212.055, Florida Statutes,  
1400 to read:

1401 212.055 Discretionary sales surtaxes; legislative intent;  
1402 authorization and use of proceeds.—It is the legislative intent  
1403 that any authorization for imposition of a discretionary sales



844462

1404 surtax shall be published in the Florida Statutes as a  
1405 subsection of this section, irrespective of the duration of the  
1406 levy. Each enactment shall specify the types of counties  
1407 authorized to levy; the rate or rates which may be imposed; the  
1408 maximum length of time the surtax may be imposed, if any; the  
1409 procedure which must be followed to secure voter approval, if  
1410 required; the purpose for which the proceeds may be expended;  
1411 and such other requirements as the Legislature may provide.  
1412 Taxable transactions and administrative procedures shall be as  
1413 provided in s. 212.054.

1414 (10) PERFORMANCE AUDIT.-

1415 (a) For any referendum held on or after the effective date  
1416 of this act to adopt or amend a discretionary sales surtax under  
1417 this section, an independent certified public accountant  
1418 licensed pursuant to chapter 473 shall conduct a performance  
1419 audit of the county or school district holding the referendum.  
1420 The Office of Program Policy Analysis and Government  
1421 Accountability shall procure the certified public accountant and  
1422 may use carryforward funds to pay for the services of the  
1423 certified public accountant.

1424 (b) At least 60 days before the referendum is held, the  
1425 performance audit shall be completed and the audit report,  
1426 including any findings, recommendations, or other accompanying  
1427 documents shall be made available on the official website of the  
1428 county or school district. The county or school district shall  
1429 keep the information on its website for 2 years from the date it  
1430 was posted.

1431 (c) For purposes of this subsection, the term "performance  
1432 audit" means an examination of the county or school district



844462

1433 conducted according to applicable government auditing standards  
1434 or auditing and evaluation standards of other appropriate  
1435 authoritative bodies. At a minimum, a performance audit must  
1436 include an examination of issues related to the following:

1437 1. The economy, efficiency, or effectiveness of the county  
1438 or school district.

1439 2. The structure or design of the county government or  
1440 school district to accomplish its goals and objectives.

1441 3. Alternative methods of providing county or school  
1442 district services or products.

1443 4. Goals, objectives, and performance measures used by the  
1444 county or school district to monitor and report program  
1445 accomplishments.

1446 5. The accuracy or adequacy of public documents, reports,  
1447 and requests prepared by the county or school district.

1448 6. Compliance of the county or school district with  
1449 appropriate policies, rules, and laws.

1450 Section 37. Paragraphs (e) and (p) of subsection (5) and  
1451 paragraphs (ff) and (jjj) of subsection (7) of section 212.08,  
1452 Florida Statutes, are amended, paragraph (t) is added to  
1453 subsection (5) of that section, and paragraph (ooo) is added to  
1454 subsection (7) of that section, to read:

1455 212.08 Sales, rental, use, consumption, distribution, and  
1456 storage tax; specified exemptions.—The sale at retail, the  
1457 rental, the use, the consumption, the distribution, and the  
1458 storage to be used or consumed in this state of the following  
1459 are hereby specifically exempt from the tax imposed by this  
1460 chapter.

1461 (5) EXEMPTIONS; ACCOUNT OF USE.—



844462

1462           (e) *Gas or electricity used for certain agricultural*  
1463 *purposes.*—

1464           1. Butane gas, propane gas, natural gas, and all other  
1465 forms of liquefied petroleum gases are exempt from the tax  
1466 imposed by this chapter if used in any tractor, vehicle, or  
1467 other farm equipment which is used exclusively on a farm or for  
1468 processing farm products on the farm and no part of which gas is  
1469 used in any vehicle or equipment driven or operated on the  
1470 public highways of this state, or if used in any tractor,  
1471 vehicle, or other farm equipment that is used directly or  
1472 indirectly for the production, packing, or processing of  
1473 aquacultural products as defined in s. 597.0015. This  
1474 restriction does not apply to the movement of farm vehicles or  
1475 farm equipment between farms. The transporting of bees by water  
1476 and the operating of equipment used in the apiary of a beekeeper  
1477 is also deemed an exempt use.

1478           2. Electricity used directly or indirectly for production,  
1479 packing, or processing of agricultural products on the farm,  
1480 inclusive of the raising of aquaculture products as defined in  
1481 s. 597.0015, or used directly or indirectly in a packinghouse,  
1482 is exempt from the tax imposed by this chapter. As used in this  
1483 subsection, the term "packinghouse" means any building or  
1484 structure where fruits, vegetables, or meat from cattle or hogs  
1485 or fish is packed or otherwise prepared for market or shipment  
1486 in fresh form for wholesale distribution. The exemption does not  
1487 apply to electricity used in buildings or structures where  
1488 agricultural products are sold at retail. This exemption applies  
1489 only if the electricity used for the exempt purposes is  
1490 separately metered. If the electricity is not separately



844462

1491 metered, it is conclusively presumed that some portion of the  
1492 electricity is used for a nonexempt purpose, and all of the  
1493 electricity used for such purposes is taxable. For purposes of  
1494 this subparagraph, the term "fish" means any of numerous cold-  
1495 blooded aquatic vertebrates of the superclass Pisces,  
1496 characteristically having fins, gills, and a streamlined body,  
1497 which is raised through aquaculture.

1498 (p) *Community contribution tax credit for donations.*—

1499 1. Authorization.—Persons who are registered with the  
1500 department under s. 212.18 to collect or remit sales or use tax  
1501 and who make donations to eligible sponsors are eligible for tax  
1502 credits against their state sales and use tax liabilities as  
1503 provided in this paragraph:

1504 a. The credit shall be computed as 50 percent of the  
1505 person's approved annual community contribution.

1506 b. The credit shall be granted as a refund against state  
1507 sales and use taxes reported on returns and remitted in the 12  
1508 months preceding the date of application to the department for  
1509 the credit as required in sub-subparagraph 3.c. If the annual  
1510 credit is not fully used through such refund because of  
1511 insufficient tax payments during the applicable 12-month period,  
1512 the unused amount may be included in an application for a refund  
1513 made pursuant to sub-subparagraph 3.c. in subsequent years  
1514 against the total tax payments made for such year. Carryover  
1515 credits may be applied for a 3-year period without regard to any  
1516 time limitation that would otherwise apply under s. 215.26.

1517 c. A person may not receive more than \$200,000 in annual  
1518 tax credits for all approved community contributions made in any  
1519 one year.



844462

1520 d. All proposals for the granting of the tax credit require  
1521 the prior approval of the Department of Economic Opportunity.

1522 e. The total amount of tax credits which may be granted for  
1523 all programs approved under this paragraph, s. 220.183, and s.  
1524 624.5105 is \$12.5 million in the 2018-2019 fiscal year, \$13.5  
1525 million ~~\$21.4 million~~ in the 2019-2020 ~~2017-2018~~ fiscal year,  
1526 and \$10.5 million in each fiscal year thereafter for projects  
1527 that provide housing opportunities for persons with special  
1528 needs or homeownership opportunities for low-income households  
1529 or very-low-income households and \$3.5 million each fiscal year  
1530 for all other projects. As used in this paragraph, the term  
1531 "person with special needs" has the same meaning as in s.  
1532 420.0004 and the terms "low-income person," "low-income  
1533 household," "very-low-income person," and "very-low-income  
1534 household" have the same meanings as in s. 420.9071.

1535 f. A person who is eligible to receive the credit provided  
1536 in this paragraph, s. 220.183, or s. 624.5105 may receive the  
1537 credit only under one section of the person's choice.

1538 2. Eligibility requirements.—

1539 a. A community contribution by a person must be in the  
1540 following form:

1541 (I) Cash or other liquid assets;

1542 (II) Real property, including 100 percent ownership of a  
1543 real property holding company;

1544 (III) Goods or inventory; or

1545 (IV) Other physical resources identified by the Department  
1546 of Economic Opportunity.

1547  
1548 For purposes of this sub-subparagraph, the term "real property



844462

1549 holding company" means a Florida entity, such as a Florida  
1550 limited liability company, that is wholly owned by the person;  
1551 is the sole owner of real property, as defined in s.  
1552 192.001(12), located in the state; is disregarded as an entity  
1553 for federal income tax purposes pursuant to 26 C.F.R. s.  
1554 301.7701-3(b)(1)(ii); and at the time of contribution to an  
1555 eligible sponsor, has no material assets other than the real  
1556 property and any other property that qualifies as a community  
1557 contribution.

1558       b. All community contributions must be reserved exclusively  
1559 for use in a project. As used in this sub-subparagraph, the term  
1560 "project" means activity undertaken by an eligible sponsor which  
1561 is designed to construct, improve, or substantially rehabilitate  
1562 housing that is affordable to low-income households or very-low-  
1563 income households; designed to provide housing opportunities for  
1564 persons with special needs; designed to provide commercial,  
1565 industrial, or public resources and facilities; or designed to  
1566 improve entrepreneurial and job-development opportunities for  
1567 low-income persons. A project may be the investment necessary to  
1568 increase access to high-speed broadband capability in a rural  
1569 community that had an enterprise zone designated pursuant to  
1570 chapter 290 as of May 1, 2015, including projects that result in  
1571 improvements to communications assets that are owned by a  
1572 business. A project may include the provision of museum  
1573 educational programs and materials that are directly related to  
1574 a project approved between January 1, 1996, and December 31,  
1575 1999, and located in an area which was in an enterprise zone  
1576 designated pursuant to s. 290.0065 as of May 1, 2015. This  
1577 paragraph does not preclude projects that propose to construct



844462

1578 or rehabilitate housing for low-income households or very-low-  
1579 income households on scattered sites or housing opportunities  
1580 for persons with special needs. With respect to housing,  
1581 contributions may be used to pay the following eligible special  
1582 needs, low-income, and very-low-income housing-related  
1583 activities:

1584 (I) Project development impact and management fees for  
1585 special needs, low-income, or very-low-income housing projects;

1586 (II) Down payment and closing costs for persons with  
1587 special needs, low-income persons, and very-low-income persons;

1588 (III) Administrative costs, including housing counseling  
1589 and marketing fees, not to exceed 10 percent of the community  
1590 contribution, directly related to special needs, low-income, or  
1591 very-low-income projects; and

1592 (IV) Removal of liens recorded against residential property  
1593 by municipal, county, or special district local governments if  
1594 satisfaction of the lien is a necessary precedent to the  
1595 transfer of the property to a low-income person or very-low-  
1596 income person for the purpose of promoting home ownership.

1597 Contributions for lien removal must be received from a  
1598 nonrelated third party.

1599 c. The project must be undertaken by an "eligible sponsor,"  
1600 which includes:

1601 (I) A community action program;

1602 (II) A nonprofit community-based development organization  
1603 whose mission is the provision of housing for persons with  
1604 special needs, low-income households, or very-low-income  
1605 households or increasing entrepreneurial and job-development  
1606 opportunities for low-income persons;





844462

1607 (III) A neighborhood housing services corporation;  
1608 (IV) A local housing authority created under chapter 421;  
1609 (V) A community redevelopment agency created under s.  
1610 163.356;  
1611 (VI) A historic preservation district agency or  
1612 organization;  
1613 (VII) A local workforce development board;  
1614 (VIII) A direct-support organization as provided in s.  
1615 1009.983;  
1616 (IX) An enterprise zone development agency created under s.  
1617 290.0056;  
1618 (X) A community-based organization incorporated under  
1619 chapter 617 which is recognized as educational, charitable, or  
1620 scientific pursuant to s. 501(c)(3) of the Internal Revenue Code  
1621 and whose bylaws and articles of incorporation include  
1622 affordable housing, economic development, or community  
1623 development as the primary mission of the corporation;  
1624 (XI) Units of local government;  
1625 (XII) Units of state government; or  
1626 (XIII) Any other agency that the Department of Economic  
1627 Opportunity designates by rule.  
1628  
1629 A contributing person may not have a financial interest in the  
1630 eligible sponsor.  
1631 d. The project must be located in an area which was in an  
1632 enterprise zone designated pursuant to chapter 290 as of May 1,  
1633 2015, or a Front Porch Florida Community, unless the project  
1634 increases access to high-speed broadband capability in a rural  
1635 community that had an enterprise zone designated pursuant to



844462

1636 chapter 290 as of May 1, 2015, but is physically located outside  
1637 the designated rural zone boundaries. Any project designed to  
1638 construct or rehabilitate housing for low-income households or  
1639 very-low-income households or housing opportunities for persons  
1640 with special needs is exempt from the area requirement of this  
1641 sub-subparagraph.

1642 e.(I) If, during the first 10 business days of the state  
1643 fiscal year, eligible tax credit applications for projects that  
1644 provide housing opportunities for persons with special needs or  
1645 homeownership opportunities for low-income households or very-  
1646 low-income households are received for less than the annual tax  
1647 credits available for those projects, the Department of Economic  
1648 Opportunity shall grant tax credits for those applications and  
1649 grant remaining tax credits on a first-come, first-served basis  
1650 for subsequent eligible applications received before the end of  
1651 the state fiscal year. If, during the first 10 business days of  
1652 the state fiscal year, eligible tax credit applications for  
1653 projects that provide housing opportunities for persons with  
1654 special needs or homeownership opportunities for low-income  
1655 households or very-low-income households are received for more  
1656 than the annual tax credits available for those projects, the  
1657 Department of Economic Opportunity shall grant the tax credits  
1658 for those applications as follows:

1659 (A) If tax credit applications submitted for approved  
1660 projects of an eligible sponsor do not exceed \$200,000 in total,  
1661 the credits shall be granted in full if the tax credit  
1662 applications are approved.

1663 (B) If tax credit applications submitted for approved  
1664 projects of an eligible sponsor exceed \$200,000 in total, the



844462

1665 amount of tax credits granted pursuant to sub-sub-sub-  
1666 subparagraph (A) shall be subtracted from the amount of  
1667 available tax credits, and the remaining credits shall be  
1668 granted to each approved tax credit application on a pro rata  
1669 basis.

1670 (II) If, during the first 10 business days of the state  
1671 fiscal year, eligible tax credit applications for projects other  
1672 than those that provide housing opportunities for persons with  
1673 special needs or homeownership opportunities for low-income  
1674 households or very-low-income households are received for less  
1675 than the annual tax credits available for those projects, the  
1676 Department of Economic Opportunity shall grant tax credits for  
1677 those applications and shall grant remaining tax credits on a  
1678 first-come, first-served basis for subsequent eligible  
1679 applications received before the end of the state fiscal year.  
1680 If, during the first 10 business days of the state fiscal year,  
1681 eligible tax credit applications for projects other than those  
1682 that provide housing opportunities for persons with special  
1683 needs or homeownership opportunities for low-income households  
1684 or very-low-income households are received for more than the  
1685 annual tax credits available for those projects, the Department  
1686 of Economic Opportunity shall grant the tax credits for those  
1687 applications on a pro rata basis.

1688 3. Application requirements.—

1689 a. An eligible sponsor seeking to participate in this  
1690 program must submit a proposal to the Department of Economic  
1691 Opportunity which sets forth the name of the sponsor, a  
1692 description of the project, and the area in which the project is  
1693 located, together with such supporting information as is



844462

1694 prescribed by rule. The proposal must also contain a resolution  
1695 from the local governmental unit in which the project is located  
1696 certifying that the project is consistent with local plans and  
1697 regulations.

1698       b. A person seeking to participate in this program must  
1699 submit an application for tax credit to the Department of  
1700 Economic Opportunity which sets forth the name of the sponsor, a  
1701 description of the project, and the type, value, and purpose of  
1702 the contribution. The sponsor shall verify, in writing, the  
1703 terms of the application and indicate its receipt of the  
1704 contribution, and such verification must accompany the  
1705 application for tax credit. The person must submit a separate  
1706 tax credit application to the Department of Economic Opportunity  
1707 for each individual contribution that it makes to each  
1708 individual project.

1709       c. A person who has received notification from the  
1710 Department of Economic Opportunity that a tax credit has been  
1711 approved must apply to the department to receive the refund.  
1712 Application must be made on the form prescribed for claiming  
1713 refunds of sales and use taxes and be accompanied by a copy of  
1714 the notification. A person may submit only one application for  
1715 refund to the department within a 12-month period.

1716       4. Administration.—

1717       a. The Department of Economic Opportunity may adopt rules  
1718 necessary to administer this paragraph, including rules for the  
1719 approval or disapproval of proposals by a person.

1720       b. The decision of the Department of Economic Opportunity  
1721 must be in writing, and, if approved, the notification shall  
1722 state the maximum credit allowable to the person. Upon approval,



844462

1723 the Department of Economic Opportunity shall transmit a copy of  
1724 the decision to the department.

1725 c. The Department of Economic Opportunity shall  
1726 periodically monitor all projects in a manner consistent with  
1727 available resources to ensure that resources are used in  
1728 accordance with this paragraph; however, each project must be  
1729 reviewed at least once every 2 years.

1730 d. The Department of Economic Opportunity shall, in  
1731 consultation with the statewide and regional housing and  
1732 financial intermediaries, market the availability of the  
1733 community contribution tax credit program to community-based  
1734 organizations.

1735 (t) Machinery and equipment used in aquacultural  
1736 activities.-

1737 1. Industrial machinery and equipment purchased for use in  
1738 aquacultural activities at fixed locations are exempt from the  
1739 tax imposed by this chapter.

1740 2. As used in this paragraph, the term:

1741 a. "Aquacultural activities" means the business of the  
1742 cultivation of aquatic organisms and certification under s.  
1743 597.004. Aquacultural activities must produce an aquaculture  
1744 product. For purposes of this sub-subparagraph, the term  
1745 "aquaculture product" means aquatic organisms and any product  
1746 derived from aquatic organisms that are owned and propagated,  
1747 grown, or produced under controlled conditions. Such products do  
1748 not include organisms harvested from the wild for depuration,  
1749 wet storage, or relay for purification.

1750 b. "Industrial machinery and equipment" means tangible  
1751 personal property or other property that has a depreciable life



844462

1752 of 3 years or more and that is used as an integral part in the  
1753 manufacturing, processing, compounding, or production of  
1754 tangible personal property for sale. The term includes a  
1755 building and its structural components, including heating and  
1756 air-conditioning systems. The term includes parts and  
1757 accessories only to the extent that the exemption thereof is  
1758 consistent with this paragraph.

1759 (7) MISCELLANEOUS EXEMPTIONS.—Exemptions provided to any  
1760 entity by this chapter do not inure to any transaction that is  
1761 otherwise taxable under this chapter when payment is made by a  
1762 representative or employee of the entity by any means,  
1763 including, but not limited to, cash, check, or credit card, even  
1764 when that representative or employee is subsequently reimbursed  
1765 by the entity. In addition, exemptions provided to any entity by  
1766 this subsection do not inure to any transaction that is  
1767 otherwise taxable under this chapter unless the entity has  
1768 obtained a sales tax exemption certificate from the department  
1769 or the entity obtains or provides other documentation as  
1770 required by the department. Eligible purchases or leases made  
1771 with such a certificate must be in strict compliance with this  
1772 subsection and departmental rules, and any person who makes an  
1773 exempt purchase with a certificate that is not in strict  
1774 compliance with this subsection and the rules is liable for and  
1775 shall pay the tax. The department may adopt rules to administer  
1776 this subsection.

1777 (ff) *Certain electricity or steam uses.*—

1778 1. Subject to the provisions of subparagraph 4., charges  
1779 for electricity or steam used to operate machinery and equipment  
1780 at a fixed location in this state when such machinery and



844462

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

1798         2. This exemption applies only to industries classified  
1799 under SIC Industry Major Group Numbers 10, 12, 13, 14, 20, 22,  
1800 23, 24, 25, 26, 27, 28, 29, 30, 31, 32, 33, 34, 35, 36, 37, 38,  
1801 and 39 and Industry Group Number 212 and industries classified  
1802 under NAICS code 423930. As used in this paragraph, "SIC" means  
1803 those classifications contained in the Standard Industrial  
1804 Classification Manual, 1987, as published by the Office of  
1805 Management and Budget, Executive Office of the President. As  
1806 used in this subparagraph, the term "NAICS" means those  
1807 classifications contained in the North American Industry  
1808 Classification System, as published in 2007 by the Office of  
1809 Management and Budget, Executive Office of the President.



844462

1810           3. Possession by a seller of a written certification by the  
1811 purchaser, certifying the purchaser's entitlement to an  
1812 exemption permitted by this subsection, relieves the seller from  
1813 the responsibility of collecting the tax on the nontaxable  
1814 amounts, and the department shall look solely to the purchaser  
1815 for recovery of such tax if it determines that the purchaser was  
1816 not entitled to the exemption.

1817           4. Such exemption shall be applied as follows: beginning  
1818 July 1, 2000, 100 percent of the charges for such electricity or  
1819 steam shall be exempt.

1820           (jjj) *Certain machinery and equipment.*—

1821           1. Industrial machinery and equipment purchased by eligible  
1822 manufacturing businesses which is used at a fixed location in  
1823 this state for the manufacture, processing, compounding, or  
1824 production of items of tangible personal property for sale is  
1825 exempt from the tax imposed by this chapter. If, at the time of  
1826 purchase, the purchaser furnishes the seller with a signed  
1827 certificate certifying the purchaser's entitlement to exemption  
1828 pursuant to this paragraph, the seller is not required to  
1829 collect the tax on the sale of such items, and the department  
1830 shall look solely to the purchaser for recovery of the tax if it  
1831 determines that the purchaser was not entitled to the exemption.

1832           2. For purposes of this paragraph, the term:

1833           a. "Eligible manufacturing business" means any business  
1834 whose primary business activity at the location where the  
1835 industrial machinery and equipment is located is within the  
1836 industries classified under NAICS codes 31, 32, 33, 112511, and  
1837 423930.

1838           b. "Eligible postharvest activity business" means a





844462

1839 business whose primary business activity, at the location where  
1840 the postharvest machinery and equipment is located, is within  
1841 the industries classified under NAICS code 115114.

1842 c. "NAICS" means those classifications contained in the  
1843 North American Industry Classification System, as published in  
1844 2007 by the Office of Management and Budget, Executive Office of  
1845 the President.

1846 d. "Primary business activity" means an activity  
1847 representing more than 50 percent of the activities conducted at  
1848 the location where the industrial machinery and equipment or  
1849 postharvest machinery and equipment is located.

1850 e. "Industrial machinery and equipment" means tangible  
1851 personal property or other property that has a depreciable life  
1852 of 3 years or more and that is used as an integral part in the  
1853 manufacturing, processing, compounding, or production of  
1854 tangible personal property for sale. The term includes tangible  
1855 personal property or other property that has a depreciable life  
1856 of 3 years or more which is used as an integral part in the  
1857 recycling of metals for sale. A building and its structural  
1858 components are not industrial machinery and equipment unless the  
1859 building or structural component is so closely related to the  
1860 industrial machinery and equipment that it houses or supports  
1861 that the building or structural component can be expected to be  
1862 replaced when the machinery and equipment are replaced. Heating  
1863 and air conditioning systems are not industrial machinery and  
1864 equipment unless the sole justification for their installation  
1865 is to meet the requirements of the production process, even  
1866 though the system may provide incidental comfort to employees or  
1867 serve, to an insubstantial degree, nonproduction activities. The



844462

1868 term includes parts and accessories for industrial machinery and  
1869 equipment only to the extent that the parts and accessories are  
1870 purchased before the date the machinery and equipment are placed  
1871 in service.

1872 f. "Postharvest activities" means services performed on  
1873 crops, after their harvest, with the intent of preparing them  
1874 for market or further processing. Postharvest activities  
1875 include, but are not limited to, crop cleaning, sun drying,  
1876 shelling, fumigating, curing, sorting, grading, packing, and  
1877 cooling.

1878 g. "Postharvest machinery and equipment" means tangible  
1879 personal property or other property with a depreciable life of 3  
1880 years or more which is used primarily for postharvest  
1881 activities. A building and its structural components are not  
1882 postharvest industrial machinery and equipment unless the  
1883 building or structural component is so closely related to the  
1884 postharvest machinery and equipment that it houses or supports  
1885 that the building or structural component can be expected to be  
1886 replaced when the postharvest machinery and equipment is  
1887 replaced. Heating and air conditioning systems are not  
1888 postharvest machinery and equipment unless the sole  
1889 justification for their installation is to meet the requirements  
1890 of the postharvest activities process, even though the system  
1891 may provide incidental comfort to employees or serve, to an  
1892 insubstantial degree, nonpostharvest activities.

1893 3. Postharvest machinery and equipment purchased by an  
1894 eligible postharvest activity business which is used at a fixed  
1895 location in this state is exempt from the tax imposed by this  
1896 chapter. All labor charges for the repair of, and parts and



844462

1897 materials used in the repair of and incorporated into, such  
1898 postharvest machinery and equipment are also exempt. If, at the  
1899 time of purchase, the purchaser furnishes the seller with a  
1900 signed certificate certifying the purchaser's entitlement to  
1901 exemption pursuant to this subparagraph, the seller is not  
1902 required to collect the tax on the sale of such items, and the  
1903 department shall look solely to the purchaser for recovery of  
1904 the tax if it determines that the purchaser was not entitled to  
1905 the exemption.

1906 4. A mixer drum affixed to a mixer truck which is used at  
1907 any location in this state to mix, agitate, and transport  
1908 freshly mixed concrete in a plastic state for sale is exempt  
1909 from the tax imposed by this chapter. Parts and labor required  
1910 to affix a mixer drum exempt under this subparagraph to a mixer  
1911 truck are also exempt. If, at the time of purchase, the  
1912 purchaser furnishes the seller with a signed certificate  
1913 certifying the purchaser's entitlement to exemption pursuant to  
1914 this subparagraph, the seller is not required to collect the tax  
1915 on the sale of such items, and the department shall look solely  
1916 to the purchaser for recovery of the tax if it determines that  
1917 the purchaser was not entitled to the exemption. This  
1918 subparagraph is repealed April 30, 2017.

1919 (ooo) Recycling roll off containers.-Recycling roll off  
1920 containers purchased by a business whose primary business  
1921 activity is within the industry classified under NAICS code  
1922 423930 and which are used exclusively for business activities  
1923 within the industry classified under NAICS code 423930 are  
1924 exempt from the tax imposed by this chapter. As used in this  
1925 paragraph, the term "NAICS" means those classifications



844462

1926 contained in the North American Industry Classification System,  
1927 as published in 2007 by the Office of Management and Budget,  
1928 Executive Office of the President.

1929 Section 38. Subsection (11) of section 212.12, Florida  
1930 Statutes, is amended to read:

1931 212.12 Dealer's credit for collecting tax; penalties for  
1932 noncompliance; powers of Department of Revenue in dealing with  
1933 delinquents; brackets applicable to taxable transactions;  
1934 records required.—

1935 (11) The department shall make available in an electronic  
1936 format or otherwise the tax amounts and brackets applicable to  
1937 all taxable transactions that occur in counties that have a  
1938 surtax at a rate other than 1 percent which would otherwise have  
1939 been transactions taxable at the rate of 6 percent. Likewise,  
1940 the department shall make available in an electronic format or  
1941 otherwise the tax amounts and brackets applicable to  
1942 transactions taxable at 4.35 percent pursuant to s.

1943 212.05(1)(e)1.c. or the applicable tax rate pursuant to s.  
1944 212.031(1) and on transactions which would otherwise have been  
1945 so taxable in counties which have adopted a discretionary sales  
1946 surtax.

1947 Section 39. Section 212.205, Florida Statutes, is created  
1948 to read:

1949 212.205 Sales tax distribution reporting.—By March 15 of  
1950 each year, each person who received a distribution pursuant to  
1951 s. 212.20(6)(d)6.b.-f. in the preceding calendar year shall  
1952 report to the Office of Economic and Demographic Research the  
1953 following information:

1954 (1) An itemized accounting of all expenditures of the funds



844462

1955 distributed in the preceding calendar year, including amounts  
1956 spent on debt service.

1957 (2) A statement indicating what portion of the distributed  
1958 funds have been pledged for debt service.

1959 (3) The original principal amount, and current debt service  
1960 schedule of any bonds or other borrowing for which the  
1961 distributed funds have been pledged for debt service.

1962 Section 40. Subsection (1) of section 213.018, Florida  
1963 Statutes, is amended to read:

1964 213.018 Taxpayer problem resolution program; taxpayer  
1965 assistance orders.—A taxpayer problem resolution program shall  
1966 be available to taxpayers to facilitate the prompt review and  
1967 resolution of taxpayer complaints and problems which have not  
1968 been addressed or remedied through normal administrative  
1969 proceedings or operational procedures and to assure that  
1970 taxpayer rights are safeguarded and protected during tax  
1971 determination and collection processes.

1972 (1) The Chief Inspector General shall appoint a taxpayers'  
1973 rights advocate, and the executive director of the Department of  
1974 Revenue shall designate a ~~taxpayers' rights advocate and~~  
1975 adequate staff to administer the taxpayer problem resolution  
1976 program.

1977 Section 41. Paragraph (a) of subsection (7) of section  
1978 213.053, Florida Statutes, is amended to read:

1979 213.053 Confidentiality and information sharing.—

1980 (7) (a) Any information received by the Department of  
1981 Revenue in connection with the administration of taxes,  
1982 including, but not limited to, information contained in returns,  
1983 reports, accounts, or declarations filed by persons subject to



844462

1984 tax, shall be made available to the following in performance of  
1985 their official duties:

1986 1. The Auditor General or his or her authorized agent;

1987 2. The director of the Office of Program Policy Analysis  
1988 and Government Accountability or his or her authorized agent;

1989 3. The Chief Financial Officer or his or her authorized  
1990 agent;

1991 4. The Director of the Office of Insurance Regulation of  
1992 the Financial Services Commission or his or her authorized  
1993 agent;

1994 5. A property appraiser or tax collector or their  
1995 authorized agents pursuant to s. 195.084(1);

1996 6. Designated employees of the Department of Education  
1997 solely for determination of each school district's price level  
1998 index pursuant to s. 1011.62(2); ~~and~~

1999 7. The executive director of the Department of Economic  
2000 Opportunity or his or her authorized agent;

2001 8. The taxpayers' rights advocate or his or her authorized  
2002 agent pursuant to s. 20.21(3); and

2003 9. The coordinator of the Office of Economic and  
2004 Demographic Research or his or her authorized agent.

2005 Section 42. Section 218.131, Florida Statutes, is created  
2006 to read:

2007 218.131 Offset for tax loss associated with reductions in  
2008 value of certain residences due to specified hurricanes.-

2009 (1) In the 2019-2020 fiscal year, the Legislature shall  
2010 appropriate moneys to offset the reductions in ad valorem tax  
2011 revenue experienced by Monroe County and by fiscally constrained  
2012 counties, as defined in s. 218.67(1), and all taxing



844462

2013 jurisdictions within such counties, which occur as a direct  
2014 result of the implementation of s. 197.318. The moneys  
2015 appropriated for this purpose shall be distributed in January  
2016 2020 among the affected taxing jurisdictions based on each  
2017 jurisdiction's reduction in ad valorem tax revenue resulting  
2018 from the implementation of s. 197.318.

2019 (2) On or before November 15, 2019, each affected taxing  
2020 jurisdiction shall apply to the Department of Revenue to  
2021 participate in the distribution of the appropriation and provide  
2022 documentation supporting the taxing jurisdiction's reduction in  
2023 ad valorem tax revenue in the form and manner prescribed by the  
2024 department. The documentation must include a copy of the notice  
2025 required by s. 197.318(4)(b) from the tax collector who reports  
2026 to the affected taxing jurisdiction the reduction in ad valorem  
2027 taxes it will incur as a result of implementation of s. 197.318.  
2028 If Monroe County, a fiscally constrained county, or an eligible  
2029 taxing jurisdiction within such county fails to apply for the  
2030 distribution, its share shall revert to the fund from which the  
2031 appropriation was made.

2032 Section 43. Section 218.135, Florida Statutes, is created  
2033 to read:

2034 218.135 Offset for tax loss associated with reductions in  
2035 value of certain citrus fruit packing and processing equipment.-

2036 (1) For the 2018-2019 fiscal year, the Legislature shall  
2037 appropriate moneys to offset the reductions in ad valorem tax  
2038 revenue experienced by fiscally constrained counties, as defined  
2039 in s. 218.67(1), which occur as a direct result of the  
2040 implementation of s. 193.4516. The moneys appropriated for this  
2041 purpose shall be distributed in January 2019 among the fiscally



844462

2042 constrained counties based on each county's proportion of the  
2043 total reduction in ad valorem tax revenue resulting from the  
2044 implementation s. 193.4516.

2045 (2) On or before November 15, 2018, each fiscally  
2046 constrained county shall apply to the Department of Revenue to  
2047 participate in the distribution of the appropriation and provide  
2048 documentation supporting the county's estimated reduction in ad  
2049 valorem tax revenue in the form and manner prescribed by the  
2050 department. The documentation must include an estimate of the  
2051 reduction in taxable value directly attributable to the  
2052 implementation of s. 193.4516 for all county taxing  
2053 jurisdictions within the county and shall be prepared by the  
2054 property appraiser in each fiscally constrained county. The  
2055 documentation shall also include the county millage rates  
2056 applicable in all such jurisdictions for the current year. For  
2057 purposes of this section, each fiscally constrained county's  
2058 reduction in ad valorem tax revenue shall be calculated as 95  
2059 percent of the estimated reduction in taxable value multiplied  
2060 by the applicable millage rate for each county taxing  
2061 jurisdiction in the current year. If a fiscally constrained  
2062 county fails to apply for the distribution, its share shall  
2063 revert to the fund from which the appropriation was made.

2064 Section 44. For the 2018-2019 fiscal year, the sum of  
2065 \$650,000 in nonrecurring funds is appropriated from the General  
2066 Revenue Fund to the Department of Revenue to implement s.  
2067 218.135, Florida Statutes.

2068 Section 45. Paragraph (c) of subsection (1) of section  
2069 220.183, Florida Statutes, is amended to read:

2070 220.183 Community contribution tax credit.-





844462

2071 (1) AUTHORIZATION TO GRANT COMMUNITY CONTRIBUTION TAX  
2072 CREDITS; LIMITATIONS ON INDIVIDUAL CREDITS AND PROGRAM  
2073 SPENDING.—

2074 (c) The total amount of tax credit which may be granted for  
2075 all programs approved under this section, s. 212.08(5)(p), and  
2076 s. 624.5105 is \$12.5 million in the 2018-2019 fiscal year, \$13.5  
2077 million ~~\$21.4 million~~ in the 2019-2020 ~~2017-2018~~ fiscal year,  
2078 and \$10.5 million in each fiscal year thereafter for projects  
2079 that provide housing opportunities for persons with special  
2080 needs as defined in s. 420.0004 and homeownership opportunities  
2081 for low-income households or very-low-income households as  
2082 defined in s. 420.9071 and \$3.5 million each fiscal year for all  
2083 other projects.

2084 Section 46. Paragraph (f) of subsection (2) of section  
2085 220.1845, Florida Statutes, is amended to read:

2086 220.1845 Contaminated site rehabilitation tax credit.—

2087 (2) AUTHORIZATION FOR TAX CREDIT; LIMITATIONS.—

2088 (f) The total amount of the tax credits which may be  
2089 granted under this section is \$18.5 million in the 2018-2019  
2090 fiscal year and \$10 million each fiscal year thereafter.

2091 Section 47. Effective January 1, 2019, subsection (9) of  
2092 section 318.14, Florida Statutes, is amended to read:

2093 318.14 Noncriminal traffic infractions; exception;  
2094 procedures.—

2095 (9) Any person who does not hold a commercial driver  
2096 license or commercial learner's permit and who is cited while  
2097 driving a noncommercial motor vehicle for an infraction under  
2098 this section other than a violation of s. 316.183(2), s.  
2099 316.187, or s. 316.189 when the driver exceeds the posted limit



844462

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

2121 Section 48. Effective January 1, 2019, paragraph (b) of  
2122 subsection (1) of section 318.15, Florida Statutes, is amended  
2123 to read:

2124 318.15 Failure to comply with civil penalty or to appear;  
2125 penalty.—

2126 (1)

2127 (b) However, a person who elects to attend driver  
2128 improvement school and has paid the civil penalty as provided in



844462

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

2144 Section 49. Paragraphs (m) and (n) of subsection (4) of  
2145 section 320.08, Florida Statutes, are amended to read:

2146 320.08 License taxes.—Except as otherwise provided herein,  
2147 there are hereby levied and imposed annual license taxes for the  
2148 operation of motor vehicles, mopeds, motorized bicycles as  
2149 defined in s. 316.003(3), tri-vehicles as defined in s. 316.003,  
2150 and mobile homes as defined in s. 320.01, which shall be paid to  
2151 and collected by the department or its agent upon the  
2152 registration or renewal of registration of the following:

2153 (4) HEAVY TRUCKS, TRUCK TRACTORS, FEES ACCORDING TO GROSS  
2154 VEHICLE WEIGHT.—

2155 (m) Notwithstanding the declared gross vehicle weight, a  
2156 truck tractor used within the state or within a 150-mile radius  
2157 of its home address is eligible for a license plate for a fee of



844462

2158 \$324 flat if:

2159 1. The truck tractor is used exclusively for hauling  
2160 forestry products; or

2161 2. The truck tractor is used primarily for the hauling of  
2162 forestry products, and is also used for the hauling of  
2163 associated forestry harvesting equipment used by the owner of  
2164 the truck tractor.

2165

2166 Of the fee imposed by this paragraph, \$84 shall be deposited  
2167 into the General Revenue Fund.

2168 (n) A truck tractor or heavy truck, not operated as a for-  
2169 hire vehicle and, which is engaged exclusively in transporting  
2170 raw, unprocessed, and nonmanufactured agricultural or  
2171 horticultural products within the state or within a 150-mile  
2172 radius of its home address, is eligible for a restricted license  
2173 plate for a fee of:

2174 1. If such vehicle's declared gross vehicle weight is less  
2175 than 44,000 pounds, \$87.75 flat, of which \$22.75 shall be  
2176 deposited into the General Revenue Fund.

2177 2. If such vehicle's declared gross vehicle weight is  
2178 44,000 pounds or more and such vehicle only transports from the  
2179 point of production to the point of primary manufacture; to the  
2180 point of assembling the same; or to a shipping point of a rail,  
2181 water, or motor transportation company, \$324 flat, of which \$84  
2182 shall be deposited into the General Revenue Fund.

2183

2184 Such not-for-hire truck tractors and heavy trucks used  
2185 exclusively in transporting raw, unprocessed, and  
2186 nonmanufactured agricultural or horticultural products may be



844462

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

2195 Section 50. Subsection (4) of section 376.30781, Florida  
2196 Statutes, is amended to read:

2197 376.30781 Tax credits for rehabilitation of drycleaning-  
2198 solvent-contaminated sites and brownfield sites in designated  
2199 brownfield areas; application process; rulemaking authority;  
2200 revocation authority.-

2201 (4) The Department of Environmental Protection is  
2202 responsible for allocating the tax credits provided for in s.  
2203 220.1845, which may not exceed a total of \$18.5 million in tax  
2204 credits in fiscal year 2018-2019 and \$10 million in tax credits  
2205 each fiscal year thereafter.

2206 Section 51. Paragraph (c) of subsection (1) of section  
2207 624.5105, Florida Statutes, is amended to read:

2208 624.5105 Community contribution tax credit; authorization;  
2209 limitations; eligibility and application requirements;  
2210 administration; definitions; expiration.-

2211 (1) AUTHORIZATION TO GRANT TAX CREDITS; LIMITATIONS.-

2212 (c) The total amount of tax credit which may be granted for  
2213 all programs approved under this section and ss. 212.08(5)(p)  
2214 and 220.183 is \$12.5 million in the 2018-2019 fiscal year, \$13.5  
2215 million ~~\$21.4 million~~ in the 2019-2020 ~~2017-2018~~ fiscal year,



844462

2216 and \$10.5 million in each fiscal year thereafter for projects  
2217 that provide housing opportunities for persons with special  
2218 needs as defined in s. 420.0004 or homeownership opportunities  
2219 for low-income or very-low-income households as defined in s.  
2220 420.9071 and \$3.5 million each fiscal year for all other  
2221 projects.

2222 Section 52. Subsection (3) of section 718.111, Florida  
2223 Statutes, is amended to read:

2224 718.111 The association.—

2225 (3) POWER TO MANAGE CONDOMINIUM PROPERTY AND TO CONTRACT,  
2226 SUE, AND BE SUED; CONFLICT OF INTEREST.—

2227 (a) The association may contract, sue, or be sued with  
2228 respect to the exercise or nonexercise of its powers. For these  
2229 purposes, the powers of the association include, but are not  
2230 limited to, the maintenance, management, and operation of the  
2231 condominium property.

2232 (b) After control of the association is obtained by unit  
2233 owners other than the developer, the association may:

2234 1. Institute, maintain, settle, or appeal actions or  
2235 hearings in its name on behalf of all unit owners concerning  
2236 matters of common interest to most or all unit owners,  
2237 including, but not limited to, the common elements; the roof and  
2238 structural components of a building or other improvements;  
2239 mechanical, electrical, and plumbing elements serving an  
2240 improvement or a building; representations of the developer  
2241 pertaining to any existing or proposed commonly used facilities;  
2242 and

2243 2. Protest ~~protesting~~ ad valorem taxes on commonly used  
2244 facilities and on units; ~~and may~~



844462

2245           3. Defend actions pertaining to ad valorem taxation of  
2246 commonly used facilities or units, or related to in eminent  
2247 domain; or

2248           4. Bring inverse condemnation actions.

2249           (c) If the association has the authority to maintain a  
2250 class action, the association may be joined in an action as  
2251 representative of that class with reference to litigation and  
2252 disputes involving the matters for which the association could  
2253 bring a class action.

2254           (d) The association, in its own name, or on behalf of some  
2255 or all unit owners, may institute, file, protest, maintain, or  
2256 defend any administrative challenge, lawsuit, appeal, or other  
2257 challenge to ad valorem taxes assessed on units, commonly used  
2258 facilities, or common elements. The affected association members  
2259 are not necessary or indispensable parties to any such action.

2260           (e) Nothing herein limits any statutory or common-law right  
2261 of any individual unit owner or class of unit owners to bring  
2262 any action without participation by the association which may  
2263 otherwise be available.

2264           (f) ~~(b)~~ An association may not hire an attorney who  
2265 represents the management company of the association.

2266           Section 53. Effective January 1, 2019, subsection (3) of  
2267 section 741.01, Florida Statutes, is amended to read:

2268           741.01 County court judge or clerk of the circuit court to  
2269 issue marriage license; fee.—

2270           (3) An additional fee of \$25 shall be paid to the clerk  
2271 upon receipt of the application for issuance of a marriage  
2272 license. Each month, The moneys collected shall be remitted by  
2273 the clerk shall remit \$12.50 of the fee to the Department of



844462

2274 Revenue, ~~monthly,~~ for deposit in the General Revenue Fund and  
2275 \$12.50 of the fee to the Department of Revenue for deposit into  
2276 the State Courts Revenue Trust Fund.

2277 Section 54. Subsection (5) of section 1011.71, Florida  
2278 Statutes, is amended to read:

2279 1011.71 District school tax.—

2280 (5) ~~Effective July 1, 2008,~~ A school district may expend,  
2281 subject to ~~the provisions of~~ s. 200.065, up to \$150 ~~\$100~~ per  
2282 unweighted full-time equivalent student from the revenue  
2283 generated by the millage levy authorized by subsection (2) to  
2284 fund, in addition to expenditures authorized in paragraphs  
2285 (2) (a)-(j), expenses for the following:

2286 (a) The purchase, lease-purchase, or lease of driver's  
2287 education vehicles; motor vehicles used for the maintenance or  
2288 operation of plants and equipment; security vehicles; or  
2289 vehicles used in storing or distributing materials and  
2290 equipment.

2291 (b) Payment of the cost of premiums, as defined in s.  
2292 627.403, for property and casualty insurance necessary to insure  
2293 school district educational and ancillary plants. As used in  
2294 this paragraph, casualty insurance has the same meaning as in s.  
2295 624.605(1) (d), (f), (g), (h), and (m). Operating revenues that  
2296 are made available through the payment of property and casualty  
2297 insurance premiums from revenues generated under this subsection  
2298 may be expended only for nonrecurring operational expenditures  
2299 of the school district.

2300 Section 55. Clothing and school supplies; sales tax  
2301 holiday.—

2302 (1) The tax levied under chapter 212, Florida Statutes, may





844462

2303 not be collected during the period from August 3, 2018, through  
2304 August 5, 2018, on the retail sale of:

2305 (a) Clothing, wallets, or bags, including handbags,  
2306 backpacks, fanny packs, and diaper bags, but excluding  
2307 briefcases, suitcases, and other garment bags, having a sales  
2308 price of \$60 or less per item. As used in this paragraph, the  
2309 term "clothing" means:

2310 1. Any article of wearing apparel intended to be worn on or  
2311 about the human body, excluding watches, watchbands, jewelry,  
2312 umbrellas, and handkerchiefs; and

2313 2. All footwear, excluding skis, swim fins, roller blades,  
2314 and skates.

2315 (b) School supplies having a sales price of \$15 or less per  
2316 item. As used in this paragraph, the term "school supplies"  
2317 means pens, pencils, erasers, crayons, notebooks, notebook  
2318 filler paper, legal pads, binders, lunch boxes, construction  
2319 paper, markers, folders, poster board, composition books, poster  
2320 paper, scissors, cellophane tape, glue or paste, rulers,  
2321 computer disks, protractors, compasses, and calculators.

2322 (2) The tax exemptions provided in this section do not  
2323 apply to sales within a theme park or entertainment complex as  
2324 defined in s. 509.013(9), Florida Statutes, within a public  
2325 lodging establishment as defined in s. 509.013(4), Florida  
2326 Statutes, or within an airport as defined in s. 330.27(2),  
2327 Florida Statutes.

2328 (3) The tax exemptions provided in this section may apply  
2329 at the option of a dealer if less than 5 percent of the dealer's  
2330 gross sales of tangible personal property in the prior calendar  
2331 year are comprised of items that would be exempt under this



844462

2332 section. If a qualifying dealer chooses not to participate in  
2333 the tax holiday, by August 1, 2018, the dealer must notify the  
2334 Department of Revenue in writing of its election to collect  
2335 sales tax during the holiday and must post a copy of that notice  
2336 in a conspicuous location at its place of business.

2337 (4) The Department of Revenue may, and all conditions are  
2338 deemed met to, adopt emergency rules pursuant to s. 120.54(4),  
2339 Florida Statutes, to administer this section.

2340 (5) For the 2017-2018 fiscal year, the sum of \$243,814 in  
2341 nonrecurring funds is appropriated from the General Revenue Fund  
2342 to the Department of Revenue for the purpose of implementing  
2343 this section. Funds remaining unexpended or unencumbered from  
2344 this appropriation as of June 30, 2018, shall revert and be  
2345 reappropriated for the same purpose in the 2018-2019 fiscal  
2346 year.

2347 (6) This section shall take effect upon this act becoming a  
2348 law.

2349 Section 56. Disaster preparedness supplies; sales tax  
2350 holiday.-

2351 (1) The tax levied under chapter 212, Florida Statutes, may  
2352 not be collected during the period from June 1, 2018, through  
2353 June 7, 2018, on the retail sale of:

2354 (a) A portable self-powered light source selling for \$20 or  
2355 less.

2356 (b) A portable self-powered radio, two-way radio, or  
2357 weather-band radio selling for \$50 or less.

2358 (c) A tarpaulin or other flexible waterproof sheeting  
2359 selling for \$50 or less.

2360 (d) An item normally sold as, or generally advertised as, a



844462

2361 ground anchor system or tie-down kit and selling for \$50 or  
2362 less.

2363 (e) A gas or diesel fuel tank selling for \$25 or less.

2364 (f) A package of AAA-cell, AA-cell, C-cell, D-cell, 6-volt,  
2365 or 9-volt batteries, excluding automobile and boat batteries,  
2366 selling for \$30 or less.

2367 (g) A nonelectric food storage cooler selling for \$30 or  
2368 less.

2369 (h) A portable generator used to provide light or  
2370 communications or preserve food in the event of a power outage  
2371 and selling for \$750 or less.

2372 (i) Reusable ice selling for \$10 or less.

2373 (2) The Department of Revenue may, and all conditions are  
2374 deemed met to, adopt emergency rules pursuant to s. 120.54(4),  
2375 Florida Statutes, to administer this section.

2376 (3) The tax exemptions provided in this section do not  
2377 apply to sales within a theme park or entertainment complex as  
2378 defined in s. 509.013(9), Florida Statutes, within a public  
2379 lodging establishment as defined in s. 509.013(4), Florida  
2380 Statutes, or within an airport as defined in s. 330.27(2),  
2381 Florida Statutes.

2382 (4) For the 2017-2018 fiscal year, the sum of \$70,072 in  
2383 nonrecurring funds is appropriated from the General Revenue Fund  
2384 to the Department of Revenue for the purpose of implementing  
2385 this section.

2386 (5) This section shall take effect upon this act becoming a  
2387 law.

2388 Section 57. Equipment used to generate emergency electric  
2389 energy.-



844462

2390       (1) The purchase of any equipment to generate emergency  
2391 electric energy at a nursing home facility as defined in s.  
2392 400.021(12), Florida Statutes, or an assisted living facility as  
2393 defined in s. 429.02(5), Florida Statutes, is exempt from the  
2394 tax imposed under chapter 212, Florida Statutes, during the  
2395 period from July 1, 2017, through December 31, 2018. The  
2396 electric energy that is generated must be used at the home or  
2397 facility and meet the energy needs for emergency generation for  
2398 that size and class of facility.

2399       (2) The purchaser of the equipment must provide the dealer  
2400 with an affidavit certifying that the equipment will only be  
2401 used as provided in subsection (1).

2402       (3) The exemption provided in subsection (1) is limited to  
2403 a maximum of \$15,000 in tax for the purchase of equipment for  
2404 any single facility.

2405       (4) (a) The exemption under this section may be applied at  
2406 the time of purchase or is available through a refund from the  
2407 Department of Revenue of previously paid taxes. For purchases  
2408 made before the effective date of this section, an application  
2409 for refund must be submitted to the department within 6 months  
2410 after the effective date of this section. For purchases made on  
2411 or after the effective date of this section, if the exemption  
2412 was not applied to the purchase, an application for refund must  
2413 be submitted to the department within 6 months after the date of  
2414 purchase.

2415       (b) The purchaser of the emergency electric equipment  
2416 applying for a refund under this subsection must provide the  
2417 department with an affidavit certifying that the equipment will  
2418 only be used as provided in subsection (1).



844462

2419           (5) A person furnishing a false affidavit to the dealer  
2420 pursuant to subsection (2) or the Department of Revenue pursuant  
2421 to subsection (4) is subject to the penalty set forth in s.  
2422 212.085, Florida Statutes, and as otherwise authorized by law.

2423           (6) The Department of Revenue may, and all conditions are  
2424 deemed met to, adopt emergency rules pursuant to s. 120.54(4),  
2425 Florida Statutes, to administer this section.

2426           (7) Notwithstanding any other law, emergency rules adopted  
2427 pursuant to subsection (6) are effective for 6 months after  
2428 adoption and may be renewed during the pendency of procedures to  
2429 adopt permanent rules addressing the subject of the emergency  
2430 rules.

2431           (8) This section is considered a revenue law for the  
2432 purposes of ss. 213.05 and 213.06, Florida Statutes, and s.  
2433 72.011, Florida Statutes, applies to this section.

2434           (9) This section shall take effect upon becoming a law and  
2435 operates retroactively to July 1, 2017.

2436           Section 58. Fencing materials used in agriculture.—

2437           (1) The purchase of fencing materials used in the repair of  
2438 farm fences on land classified as agricultural under s. 193.461,  
2439 Florida Statutes, is exempt from the tax imposed under chapter  
2440 212, Florida Statutes, during the period from September 10,  
2441 2017, through May 31, 2018, if the fencing materials will be or  
2442 were used to repair damage to fences that occurred as a direct  
2443 result of the impact of Hurricane Irma. The exemption provided  
2444 by this section is available only through a refund from the  
2445 Department of Revenue of previously paid taxes.

2446           (2) To receive a refund pursuant to this section, the owner  
2447 of the fencing materials or the real property into which the



844462

2448 fencing materials were incorporated must apply to the Department  
2449 of Revenue by December 31, 2018. The refund application must  
2450 include the following information:

2451 (a) The name and address of the person claiming the refund.

2452 (b) The address and assessment roll parcel number of the  
2453 agricultural land in which the fencing materials was or will be  
2454 used.

2455 (c) The sales invoice or other proof of purchase of the  
2456 fencing materials, showing the amount of sales tax paid, the  
2457 date of purchase, and the name and address of the dealer from  
2458 whom the materials were purchased.

2459 (d) An affidavit executed by the owner of the fencing  
2460 materials or the real property into which the fencing materials  
2461 were or will be incorporated, including a statement that the  
2462 fencing materials were or will be used to repair fencing damaged  
2463 as a direct result of the impact of Hurricane Irma.

2464 (3) A person furnishing a false affidavit to the Department  
2465 of Revenue pursuant to subsection (2) is subject to the penalty  
2466 set forth in s. 212.085, Florida Statutes, and as otherwise  
2467 authorized by law.

2468 (4) The Department of Revenue may, and all conditions are  
2469 deemed met to, adopt emergency rules pursuant to s. 120.54(4),  
2470 Florida Statutes, to administer this section.

2471 (5) Notwithstanding any other law, emergency rules adopted  
2472 pursuant to subsection (4) are effective for 6 months after  
2473 adoption and may be renewed during the pendency of procedures to  
2474 adopt permanent rules addressing the subject of the emergency  
2475 rules.

2476 (6) This section is considered a revenue law for the



844462

2477 purposes of ss. 213.05 and 213.06, Florida Statutes, and s.  
2478 72.011, Florida Statutes, applies to this section.

2479 (7) This section shall take effect upon becoming a law and  
2480 operates retroactively to September 10, 2017.

2481 Section 59. Building materials used in the repair of  
2482 nonresidential farm buildings damaged by Hurricane Irma.-

2483 (1) Building materials used to repair a nonresidential farm  
2484 building damaged as a direct result of the impact of Hurricane  
2485 Irma and purchased during the period from September 10, 2017,  
2486 through May 31, 2018, are exempt from the tax imposed under  
2487 chapter 212, Florida Statutes. The exemption provided by this  
2488 section is available only through a refund of previously paid  
2489 taxes.

2490 (2) For purposes of the exemption provided in this section,  
2491 the term:

2492 (a) "Building materials" means tangible personal property  
2493 that becomes a component part of a nonresidential farm building.

2494 (b) "Nonresidential farm building" has the same meaning as  
2495 in s. 604.50, Florida Statutes.

2496 (3) To receive a refund pursuant to this section, the owner  
2497 of the building materials or of the real property into which the  
2498 building materials will be or were incorporated must apply to  
2499 the Department of Revenue by December 31, 2018. The refund  
2500 application must include the following information:

2501 (a) The name and address of the person claiming the refund.

2502 (b) The address and assessment roll parcel number of the  
2503 real property where the building materials were or will be used.

2504 (c) The sales invoice or other proof of purchase of the  
2505 building materials, showing the amount of sales tax paid, the



844462

2506 date of purchase, and the name and address of the dealer from  
2507 whom the materials were purchased.

2508 (d) An affidavit executed by the owner of the building  
2509 materials or the real property into which the building materials  
2510 will be or were incorporated, including a statement that the  
2511 building materials were or will be used to repair the  
2512 nonresidential farm building damaged as a direct result of the  
2513 impact of Hurricane Irma.

2514 (4) A person furnishing a false affidavit to the Department  
2515 of Revenue pursuant to subsection (3) is subject to the penalty  
2516 set forth in s. 212.085, Florida Statutes, and as otherwise  
2517 provided by law.

2518 (5) The Department of Revenue may, and all conditions are  
2519 deemed met to, adopt emergency rules pursuant to s. 120.54(4),  
2520 Florida Statutes, to administer this section.

2521 (6) Notwithstanding any other law, emergency rules adopted  
2522 pursuant to subsection (5) are effective for 6 months after  
2523 adoption and may be renewed during the pendency of procedures to  
2524 adopt permanent rules addressing the subject of the emergency  
2525 rules.

2526 (7) This section is considered a revenue law for the  
2527 purposes of ss. 213.05 and 213.06, Florida Statutes, and s.  
2528 72.011, Florida Statutes, applies to this section.

2529 (8) This section shall take effect upon becoming a law and  
2530 operates retroactively to September 10, 2017.

2531 Section 60. Refund of fuel taxes used for agricultural  
2532 shipment after Hurricane Irma.—

2533 (1) Fuel purchased and used in this state during the period  
2534 from September 10, 2017, through June 30, 2018, which is or was





844462

2535 used in any motor vehicle driven or operated upon the public  
2536 highways of this state for agricultural shipment is exempt from  
2537 all state and county taxes authorized or imposed under parts I  
2538 and II of chapter 206, Florida Statutes, excluding the taxes  
2539 imposed under s. 206.41(1)(a) and (h), Florida Statutes. The  
2540 exemption provided by this section is available to the fuel  
2541 purchaser in an amount equal to the fuel tax imposed on fuel  
2542 that was purchased for agricultural shipment during the period  
2543 from September 10, 2017, through June 30, 2018. The exemption  
2544 provided by this section is only available through a refund from  
2545 the Department of Revenue.

2546 (2) For purposes of the exemption provided in this section,  
2547 the term:

2548 (a) "Agricultural processing or storage facility" means  
2549 property used or useful in separating, cleaning, processing,  
2550 converting, packaging, handling, storing, and other activities  
2551 necessary to prepare crops, livestock, related products, and  
2552 other products of agriculture, and includes nonfarm facilities  
2553 that produce agricultural products in whole or in part through  
2554 natural processes, animal husbandry, and apiaries.

2555 (b) "Agricultural product" means the natural products of a  
2556 farm, nursery, forest, grove, orchard, vineyard, garden, or  
2557 apiary, including livestock as defined in s. 585.01(13), Florida  
2558 Statutes.

2559 (c) "Agricultural shipment" means the transport of any  
2560 agricultural product from a farm, nursery, forest, grove,  
2561 orchard, vineyard, garden, or apiary to an agricultural  
2562 processing or storage facility.

2563 (d) "Fuel" means motor fuel or diesel fuel, as those terms



844462

2564 are defined in ss. 206.01 and 206.86, Florida Statutes,  
2565 respectively.

2566 (e) "Fuel tax" means all state and county taxes authorized  
2567 or imposed on fuel under chapter 206, Florida Statutes.

2568 (f) "Motor vehicle" and "public highways" have the same  
2569 meanings as in s. 206.01, Florida Statutes.

2570 (3) To receive a refund pursuant to this section, the fuel  
2571 purchaser must apply to the Department of Revenue by December  
2572 31, 2018. The refund application must include the following  
2573 information:

2574 (a) The name and address of the person claiming the refund.

2575 (b) The names and addresses of up to three owners of farms,  
2576 nurseries, forests, groves, orchards, vineyards, gardens, or  
2577 apiaries whose agricultural products were shipped by the person  
2578 seeking the refund pursuant to this section.

2579 (c) The sales invoice or other proof of purchase of the  
2580 fuel, showing the number of gallons of fuel purchased, the type  
2581 of fuel purchased, the date of purchase, and the name and place  
2582 of business of the dealer from whom the fuel was purchased.

2583 (d) The license number or other identification number of  
2584 the motor vehicle that used the exempt fuel.

2585 (e) An affidavit executed by the person seeking the refund  
2586 pursuant to this section, including a statement that he or she  
2587 purchased and used the fuel for which the refund is being  
2588 claimed during the period from September 10, 2017, through June  
2589 30, 2018, for an agricultural shipment.

2590 (4) A person furnishing a false affidavit to the Department  
2591 of Revenue pursuant to subsection (3) is subject to the penalty  
2592 set forth in s. 206.11, Florida Statutes, and as otherwise



2593 provided by law.

2594 (5) The tax imposed under s. 212.0501, Florida Statutes,  
2595 does not apply to fuel that is exempt under this section and for  
2596 which a fuel purchaser received a refund under this section.

2597 (6) The Department of Revenue may, and all conditions are  
2598 deemed met to, adopt emergency rules pursuant to s. 120.54(4),  
2599 Florida Statutes, to administer this section.

2600 (7) Notwithstanding any other law, emergency rules adopted  
2601 pursuant to subsection (6) are effective for 6 months after  
2602 adoption and may be renewed during the pendency of procedures to  
2603 adopt permanent rules addressing the subject of the emergency  
2604 rules.

2605 (8) This section is considered a revenue law for the  
2606 purposes of ss. 213.05 and 213.06, Florida Statutes, and s.  
2607 72.011, Florida Statutes, applies to this section.

2608 (9) This section shall take effect upon becoming a law and  
2609 operate retroactively to September 10, 2017.

2610 Section 61. The amendments made by this act to ss.  
2611 197.3631, 197.572, and 197.573, Florida Statutes, and the  
2612 creation by this act of s. 193.0237, Florida Statutes, first  
2613 apply to taxes and special assessments levied in 2018.

2614 Section 62. For the 2018-2019 fiscal year, the sum of  
2615 \$91,319 in nonrecurring funds is appropriated from the General  
2616 Revenue Fund to the Department of Revenue to implement the  
2617 provisions of this act.

2618 Section 63. The Division of Law Revision and Information is  
2619 directed to replace the phrase "the effective date of this act"  
2620 wherever it occurs in this act, except in ss. 163.01 and  
2621 197.572, Florida Statutes, with the date this act becomes a law.



844462

2622 Section 64. Except as otherwise expressly provided in this  
2623 act and except for this section, which shall take effect upon  
2624 this act becoming a law, this act shall take effect July 1,  
2625 2018.

2626

2627 ===== T I T L E A M E N D M E N T =====

2628 And the title is amended as follows:

2629 Delete everything before the enacting clause  
2630 and insert:

2631

A bill to be entitled

2632

An act relating to taxation; amending s. 20.21, F.S.;  
2633 providing for the appointment of the taxpayers' rights  
2634 advocate within the Department of Revenue by the Chief  
2635 Inspector General rather than by the department's  
2636 executive director; revising the supervisory authority  
2637 over the taxpayers' rights advocate; providing that  
2638 the taxpayers' rights advocate may be removed from  
2639 office only by the Chief Inspector General; requiring  
2640 the taxpayers' rights advocate to furnish an annual  
2641 report to the Governor, the Legislature, and the Chief  
2642 Inspector General by a specified date; providing  
2643 requirements for the report; providing that the person  
2644 who serves as the taxpayers' rights advocate as of a  
2645 certain date shall continue to serve in such capacity  
2646 until he or she voluntarily leaves the position or is  
2647 removed by the Chief Inspector General; amending s.  
2648 28.241, F.S.; providing for a specified distribution  
2649 of certain trial and appellate proceeding filing fees  
2650 to the Miami-Dade County Clerk of Court; requiring



2651 that a specified portion of filing fees for trial and  
2652 appellate proceedings be deposited into the State  
2653 Courts Revenue Trust Fund rather than the General  
2654 Revenue Fund; amending s. 125.0104, F.S.; authorizing  
2655 counties imposing the tourist development tax to use  
2656 the tax revenues to finance channel, estuary, or  
2657 lagoon improvements; authorizing such counties to use  
2658 the tax revenues for the construction of beach groins;  
2659 authorizing counties imposing the tax to use the tax  
2660 revenues, under certain circumstances and subject to  
2661 certain conditions and restrictions, for specified  
2662 purposes and costs relating to public facilities;  
2663 defining the term "public facilities"; specifying  
2664 circumstances under which the tax revenues may be  
2665 expended for such public facilities; amending s.  
2666 159.621, F.S.; providing a documentary stamp tax  
2667 exemption for notes and mortgages that are given in  
2668 connection with a loan made by or on behalf of a  
2669 housing financing authority; providing requirements  
2670 for the exemption; revising applicability; amending s.  
2671 163.01, F.S.; specifying the applicability of a  
2672 certain tax exemption for property located within or  
2673 outside the jurisdiction of specified legal entities  
2674 created under the Florida Interlocal Cooperation Act  
2675 of 1969; creating s. 193.0237, F.S.; defining terms;  
2676 prohibiting separate ad valorem taxes or non-ad  
2677 valorem assessments against the land upon which a  
2678 multiple parcel building is located; specifying  
2679 requirements for property appraisers in allocating the



844462

2680 value of land containing a multiple parcel building  
2681 among the parcels; providing that a condominium,  
2682 timeshare, or cooperative may be created within a  
2683 parcel in a multiple parcel building; specifying the  
2684 allocation of land value to the assessed value of  
2685 parcels containing condominiums and of parcels  
2686 containing cooperatives; requiring that each parcel in  
2687 a multiple parcel building be assigned a tax folio  
2688 number; providing an exception; providing construction  
2689 relating to the survival and enforceability of  
2690 recorded instrument provisions affecting a certain  
2691 parcel in a multiple parcel building; providing  
2692 applicability; amending s. 193.155, F.S.; providing  
2693 that an owner of homestead property that was  
2694 significantly damaged or destroyed as a result of a  
2695 named tropical storm or hurricane may elect to have  
2696 such property deemed abandoned, for the purpose of  
2697 receiving a certain assessment reduction, if the owner  
2698 establishes a new homestead property by a specified  
2699 date; providing retroactive applicability; creating s.  
2700 193.4516, F.S.; specifying a limitation on ad valorem  
2701 tax assessments for tangible personal property that is  
2702 owned and operated by a citrus fruit packing or  
2703 processing facility and that is unused due to the  
2704 effects of a certain hurricane or to citrus greening;  
2705 defining the term "citrus"; providing applicability;  
2706 amending s. 193.461, F.S.; revising the definition of  
2707 the term "agricultural purposes"; providing that  
2708 certain lands classified for assessment purposes as



844462

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



844462

2738 providing retroactive applicability; providing for  
2739 expiration; amending s. 197.3631, F.S.; specifying  
2740 requirements for the levy and allocation of non-ad  
2741 valorem assessments on land containing a multiple  
2742 parcel building; defining the terms "multiple parcel  
2743 building" and "parcel"; amending s. 197.572, F.S.;  
2744 providing that easements supporting improvements that  
2745 may be constructed above lands survive tax sales and  
2746 tax deeds of such lands; amending s. 197.573, F.S.;  
2747 specifying that a provision relating to the survival  
2748 and enforceability of restrictions and covenants after  
2749 a tax sale applies to recorded instruments other than  
2750 deeds; revising covenants that are excluded from  
2751 applicability; amending s. 201.02, F.S.; providing a  
2752 documentary stamp tax exemption for certain  
2753 instruments transferring or conveying homestead  
2754 property interests between spouses; providing  
2755 applicability; defining the term "homestead property";  
2756 creating s. 201.25, F.S.; providing exemptions from  
2757 documentary stamp taxes for certain loans made by the  
2758 Florida Small Business Emergency Bridge Loan Program  
2759 and the Agricultural Economic Development Program;  
2760 creating s. 205.055, F.S.; providing an exemption from  
2761 local business taxes and fees for certain veterans,  
2762 spouses and unremarried surviving spouses of such  
2763 veterans, spouses of certain active duty military  
2764 servicemembers, specified low-income individuals, and  
2765 certain businesses in which a majority interest is  
2766 owned by exempt individuals; providing requirements





844462

2767 for requesting the exemption; repealing s. 205.171,  
2768 F.S., relating to exemptions allowed for disabled  
2769 veterans of any war or their unremarried spouses;  
2770 authorizing municipalities that impose certain  
2771 business taxes to continue imposing such taxes and to  
2772 revise the definition of the term "merchant" by  
2773 ordinance; prohibiting such municipalities from  
2774 revising certain tax rates; amending s. 206.052, F.S.;  
2775 exempting certain terminal suppliers from paying the  
2776 motor fuel tax under specified circumstances; creating  
2777 s. 206.9826, F.S.; providing that certain air carriers  
2778 are entitled to receive a specified refund on  
2779 purchased aviation fuel; specifying a limitation on  
2780 such refund; amending s. 206.9952, F.S.; conforming  
2781 provisions to changes made by the act; amending s.  
2782 206.9955, F.S.; delaying the effective date of certain  
2783 taxes on natural gas fuel; revising the calculation of  
2784 certain taxes by the department; amending s. 206.996,  
2785 F.S.; conforming a provision to changes made by the  
2786 act; creating s. 210.205, F.S.; requiring the H. Lee  
2787 Moffitt Cancer Center and Research Institute to  
2788 annually report information regarding the expenditure  
2789 of cigarette tax distributions to the Office of  
2790 Economic and Demographic Research; amending s.  
2791 212.031, F.S.; reducing the tax levied on rental or  
2792 license fees charged for the use of real property;  
2793 amending s. 212.055, F.S.; revising the definition of  
2794 the term "infrastructure" for purposes of the local  
2795 government infrastructure surtax; defining the term



844462

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



844462

2825 212.12, F.S.; requiring the department to make  
2826 available the tax amounts and brackets applicable to  
2827 transactions subject to the sales tax on commercial  
2828 leases of real property; creating s. 212.205, F.S.;  
2829 requiring certain recipients of sales tax  
2830 distributions to annually report information related  
2831 to expenditures of those distributions to the Office  
2832 of Economic and Demographic Research; amending s.  
2833 213.018, F.S.; conforming a provision to changes made  
2834 by the act; amending s. 213.053, F.S.; requiring that  
2835 information received by the department in connection  
2836 with the administration of taxes be made available to  
2837 the taxpayers' rights advocate and the coordinator of  
2838 the Office of Economic and Demographic Research, or  
2839 their authorized agents, in the performance of their  
2840 official duties; creating s. 218.131, F.S.; requiring  
2841 the Legislature to appropriate moneys, during a  
2842 specified fiscal year, to a specified county and to  
2843 fiscally constrained counties and taxing jurisdictions  
2844 within such counties which experience a reduction in  
2845 ad valorem tax revenue as a result of certain tax  
2846 abatements related to specified hurricanes; specifying  
2847 requirements for such counties and jurisdictions to  
2848 apply to participate in the distribution; providing  
2849 for a reversion of a share of funds if such county or  
2850 jurisdiction fails to apply; creating s. 218.135,  
2851 F.S.; requiring the Legislature to appropriate funds  
2852 to offset reductions in ad valorem taxes as a result  
2853 of certain assessment limitations on the value of



2854 certain citrus packing and processing equipment;  
2855 specifying requirements for such counties and  
2856 jurisdictions to apply to participate in the  
2857 distribution; specifying the calculation of such  
2858 reductions; providing for a reversion of a share of  
2859 funds if such county or jurisdiction fails to apply;  
2860 providing an appropriation; amending s. 220.183, F.S.;  
2861 revising, at specified timeframes, the total amount of  
2862 community contribution tax credits that may be  
2863 granted; amending s. 220.1845, F.S.; increasing, for a  
2864 specified fiscal year, the total amount of  
2865 contaminated site rehabilitation tax credits; amending  
2866 s. 318.14, F.S.; providing a specified reduction in  
2867 civil penalty for persons who are cited for certain  
2868 noncriminal traffic infractions and who elect to  
2869 attend a certain driver improvement course; revising  
2870 the percentage of a certain civil penalty that must be  
2871 deposited in the State Courts Revenue Trust Fund;  
2872 amending s. 318.15, F.S.; conforming a provision to  
2873 changes made by the act; amending s. 320.08, F.S.;  
2874 revising a condition under which certain truck  
2875 tractors and heavy trucks used for certain purposes  
2876 are eligible for specified license plate fees;  
2877 amending s. 376.30781, F.S.; increasing, for a  
2878 specified fiscal year, the total amount of tax credits  
2879 for the rehabilitation of drycleaning-solvent-  
2880 contaminated sites and brownfield sites in designated  
2881 brownfield areas; amending s. 624.5105, F.S.;  
2882 revising, at specified timeframes, the total amount of



2883 community contribution tax credits that may be  
2884 granted; amending s. 718.111, F.S.; revising  
2885 condominium association powers to sue and be sued in  
2886 actions related to certain ad valorem taxes; providing  
2887 construction; amending s. 741.01, F.S.; providing for  
2888 a specified portion of a fee paid to the clerk of the  
2889 circuit court for the issuance of a marriage license  
2890 to be monthly deposited into the State Courts Revenue  
2891 Trust Fund rather than the General Revenue Fund;  
2892 amending s. 1011.71, F.S.; increasing the per-student  
2893 limit of district school taxes that may be expended by  
2894 school districts for certain purposes; providing sales  
2895 tax exemptions for the retail sale of certain clothing  
2896 and school supplies during a specified timeframe;  
2897 defining terms; providing exceptions; authorizing  
2898 certain dealers to opt out of participating in such  
2899 tax exemption; providing requirements for such  
2900 dealers; authorizing the department to adopt emergency  
2901 rules; providing an appropriation; providing a sales  
2902 tax exemption for specified disaster preparedness  
2903 supplies during a specified timeframe; authorizing the  
2904 department to adopt emergency rules; providing  
2905 exceptions to the exemption; providing an  
2906 appropriation; providing a sales tax exemption, during  
2907 a specified timeframe, for certain equipment used to  
2908 generate emergency electric energy in nursing homes  
2909 and assisted living facilities; requiring a purchaser  
2910 to provide a dealer with a specified affidavit;  
2911 specifying a limit to the exemption; providing



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



844462

2941 providing construction; providing retroactive  
2942 applicability; providing applicability; providing an  
2943 appropriation; providing a directive to the Division  
2944 of Law Revision and Information; providing effective  
2945 dates.